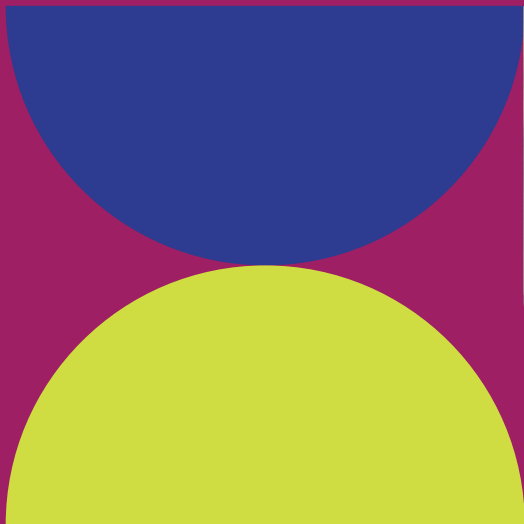


City of Moreton Bay Annual Report

2022 - 23



Welcome



City of Moreton Bay is proud to present its Annual Report for the financial year to 30 June 2023.

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, plans, strategies and priorities within our Corporate Plan 2022–27 and the 2022-23 budget.



Acknowledgements

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

Accessing this report

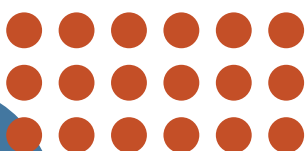
This report is available on our website at moretonbay.qld.gov.au/annualreport. You can also access a hard copy of the report at one of our Customer Service Centres located at Redcliffe, Caboolture, Strathpine or at any one of our 10 libraries.

Council wants your feedback

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 yoursay.moretonbay.qld.gov.au.

City of Moreton Bay

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Acknowledgement

We acknowledge the Kabi Kabi, Jinibara and Turrbal Peoples as the Traditional Custodians of the lands and waterways of the City of Moreton Bay, and pay our respects to their Elders, past, present and emerging.

We recognise that Moreton Bay 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 city's collective identity.

Reconciliation with First Nations Peoples

We are committed to reconciliation and working in partnership with Traditional Custodians and First Nations communities to shape a shared future for the benefit of all communities within our city and beyond.

Legacy issues resulting from colonisation are still experienced by Traditional Custodians and First Nations peoples. Initiatives such as the Murri Interagency Network and Yarning Circle, Local Aboriginal Languages Project, Welcoming Places in our libraries, and our work with Traditional Custodians on cultural heritage preservation are an important part of our reconciliation journey. We also proudly support activities that celebrate National Reconciliation Week and NAIDOC Week.

We are now progressing the development of our first 'Innovate' Reconciliation Action Plan (RAP) as the next step in our journey. The development of the plan and its actions will be informed by the voices of First Nations' communities and create a better understanding of their priorities for our shared future. It will also aim to improve Council's capacity to deliver positive outcomes for First Nations communities by acting as a foundation for respectful relationships, stronger partnerships and meaningful opportunities.

We recognise that reconciliation is a journey and will require leadership to ensure that our relationships and planning is culturally informed and our commitment to reconciliation is voiced and integrated across our strategic planning documents and reflected in our programs, projects and services.

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Message from the Mayor



The 2022-23 financial year was a coming-of-age for the Moreton Bay community. Through collaboration with our residents, businesses, and stakeholders, we were able to lay the foundations to successfully undergo a classification change to transform from a region to Australia's newest city.

City of Moreton Bay is one of the most rapidly growing local government areas in the country. We understand there are growing pains and ensuring this growth is managed in a coordinated and sustainable way is one of Council's biggest challenges, but also one of our greatest opportunities as we welcome over 240 new residents each week.

As Mayor, I am proud of Council taking control of the future we want for our city and its polycentric centres, advancing the ambitious projects highlighted in this report as we transform from a regional council into a national player. We deserve greater recognition as home to over half a million people.

Council has implemented an aspirational roadmap that will guide transformational change as our city grows and evolves.

In June 2022, Council set out a refreshed long-term vision for the future of Moreton Bay. The 2022-27 Corporate Plan, along with a new suite of five long-term strategies, developed in consultation with the community. The strategies will help achieve a balanced approach to growth whilst preserving the values our communities consider most important: the natural beauty of our city, affordable and active lifestyles, and access to valued services and facilities.

This was the first financial year of delivery against the new plan. Despite the ongoing challenges presented by the tough economic times we're all facing, Council has been pragmatic about our immediate needs, strategically investing in our future without going beyond our debt limits.

Like many households and businesses, Council has felt the significant cost increases in items

like fuel, materials, products, services and more. Despite the financial pressures that have impacted the cost of purchasing goods and services, Council delivered a small surplus and remained in a strong financial position.

The record \$816 million budget delivered a \$266 million capital works program, which focused on prioritising what the community wants, including greater investment in waste management, stormwater, waterways and coastal areas, and the environment as part of our objective to 'Go Green As We Grow'.

Council's strong commitment to balancing the needs of communities with the needs of the environment meant we continued to progress significant planning and environmental initiatives such as:

- set an ambitious goal of protecting 75% of Moreton Bay's landmass from development
- developed our Living Coast Plan to guide the actions needed to improve coastal resilience and infrastructure
- provided more trees, more habitat, and more environment in the koala cradle of Moreton Bay to provide better wildlife linkages through our suburbs and into the hinterland
- delivered the inaugural Environment and Sustainability Strategy 2042 with an ambitious climate target of net zero for Council operations by 2039 based on science
- continued the Land Buyback for Environmental Purposes Program, acquiring a further 19.8 hectares in 2022-23, bringing the total to more than 100 hectares of land acquired since the program began.

As our city grows, it is important we meet the needs of our dynamic and changing demographic. Increasingly, the role of Council is more than just roads, rates and rubbish. Council also has a responsibility to unlock the future of the city to make it an attractive place to live, work and play.

Moreton Bay's affordability is one of its most attractive qualities and in the grips of a housing crisis, Council's Attraction of Affordable Social Housing Policy was implemented. The policy waives all development fees and infrastructure charges in targeted suburbs for the construction of affordable social housing to tackle supply shortages, high rents and create construction jobs in the process.

Our investment in free and low-cost activities and events made it possible for our communities to enjoy and celebrate our city's vibrancy and cultural diversity close to home without hurting the hip pocket.

We continued our commitment to provide sport and recreation programs to encourage healthy and active lifestyles, attracting more than 46,000 people across 4,000 activities.

Our wonderful galleries, libraries and museums saw more than 1.2 million visitors in the 2022-23 financial year alone, and crowds across 45 signature and community events returned to pre-pandemic levels.

We want everyone to know Moreton Bay is a vibrant and inclusive community where we embrace everyone for who they are. Our inaugural Moreton Bay PrideFest was a glittering success, attracting a crowd of about 3,500, promoting more than 20 LGBTIQ+ charities and support services, and raising \$20,000 for charity partner headspace Moreton Bay.

I would like to thank my fellow Councillors and team members for their commitment and support during this exciting new chapter in our story. I know we are incredibly bold with our goals, but we represent an ambitious city, so we must stretch to meet our residents' expectations. I'd like to recognise our new CEO, Scott Waters, who joined us in May and is keen to lead the organisation with his energy and enthusiasm for our city's potential.

I'd also like to thank the entire Moreton Bay community for their ongoing commitment to support the future of our city and for helping us shape our shared future.

I look forward to our continued collaboration as we bring our vision to life, with pride in the Moreton Bay lifestyle we all know and love.

Peter Flannery
Mayor



Message from the CEO



The 2022-23 financial year was certainly an exciting and transformative time for Moreton Bay. I began my role as CEO in May 2023 and it was clear early on how passionate our elected representatives, team members and community all are about the future of City of Moreton Bay.

I would like to thank Mayor Peter Flannery and the Councillors for having faith in me to deliver the Council's ambitious vision for Moreton Bay as we write a new chapter as one of the fastest-growing local government areas in the country. The work to manage population growth while committing to great service delivery is both challenging and rewarding.

I acknowledge former CEO Greg Chemello and Acting CEO Tony Martini for their hard work in laying the foundations of success, overseeing the preparation and implementation of our new corporate strategies, and ensuring Moreton Bay has remained in a strong financial position through an incredibly difficult time. Council's sound financial management has allowed us to improve the services we deliver, and attract great people as our city grows.

The 2022-23 Annual Report provides a vibrant review of Council's achievements over the last year.

I am pleased to highlight the successful delivery of our decisions, deliverables, and strong financial position against the new Corporate Plan 2022-2027. Council's new plan and strategies were developed in consultation with the community and measuring our performance against these new objectives in a clear and accessible way will ensure that we stay accountable and on track, especially as we transform from a regional to a city council.

These strategies will guide City of Moreton Bay's evolution. Together with Council's Regional Economic Development Strategy adopted in 2020, the new Community Wellbeing Strategy, Environment and Sustainability Strategy, Growth Management Strategy, Integrated Transport Strategy and Organisational Excellence Strategy provide an aspirational roadmap that will guide the decisions and actions of Council over the next 20 years.

They will help to ensure that:

- our neighbourhoods and centres are well-planned, with a diversity of housing options and access to transport, services, education, jobs and green spaces
- enhance community wellbeing and inclusion, recognising that collaboration and partnerships with our communities and other stakeholders are critical to our success
- ensure we embrace new technologies and innovation to continuously improve the way we work and deliver services to our communities.

We have already set an ambitious target of protecting 75% of our city from urbanisation to preserve the environment and force us to make better use of existing infrastructure, ensuring growth is managed in a coordinated and sustainable way. Our polycentric city vision will help spread jobs and amenities across centres so our residents can work closer to home, which helps reduce congestion, and makes active transport possible. City of Moreton Bay has a lot of great fundamentals, and we're just getting started.

I am grateful to our hardworking team members who are committed to upholding our values of service, teamwork, integrity, respect and sustainability. Their passion for the community to make a difference, and make Moreton Bay the best place to live, work and play was evident the first day I started and is apparent wherever I go in our city.

It is an honour to be the first CEO of City of Moreton Bay - and it's clear we're going to be known as a progressive city, and a fantastic place to live, work, and visit for years to come.

Scott Waters
Chief Executive Officer

Our Moreton Bay

City of Moreton Bay is an amazing place located in the heart of South East Queensland.

Our city has been home to the Kabi Kabi, Jinibara and Turrbal peoples for thousands of years. Today it is home to many communities from a wide range of cultural backgrounds and welcomes visitors from all parts of Australia and around the world.

Our city covers a land area of more than 2,045 square kilometres, and we are one of the largest and fastest growing council areas in Australia. In late 2022, the population eclipsed 500,000. Over the next 20 years, an additional 200,000 people are expected to call Moreton Bay home.

A city of natural beauty, boasting access to the iconic waters of Moreton Bay (the city's namesake) and the D'Aguiar mountain range. We have extensive waterways, wetlands and bushland corridors with an abundance of wildlife, much of which is of national and international significance.

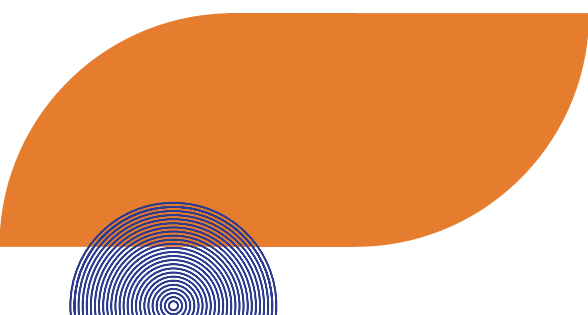
Over the last decade, our city has experienced significant development and supports a diverse set of neighbourhoods, each with their own unique characteristics and needs - from urban hubs and seaside towns to suburban estates and hinterland villages. Its unique combination of affordable living, lifestyle, education, employment, housing and transport choices make it a great place to live, work and visit.

Given our location and growing population the city is well placed to strengthen its position as the engine room of the South East Queensland economy. Our proximity

to key transport and logistics infrastructure provides direct access to domestic and global markets including New Zealand and South East Asia, supporting our ability to attract investment, tourism and other economic opportunities.

Our passion for sport and cultural events is well-renowned and will continue to be an important part of our lifestyle and connection with others. Our focus on accessibility and inclusion is also growing the reputation of our playgrounds and other spaces as attractive destinations for locals and visitors alike.

The 2032 Olympic and Paralympic Games will be an opportunity for our city to showcase its amazing facilities, places and communities. With investment from all levels of government, there will be opportunities for improved infrastructure, transport, and new and improved sporting facilities. After all, our bid for the Olympic and Paralympic Games was based on the need for better transport and connectivity across South East Queensland.





Our city's snapshot



500,000+

Resident population



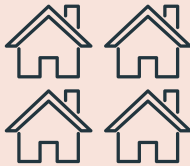
3rd

Largest local government in Australia by population



193,031

Rateable properties



100

Suburbs with an average population density of 243 per km²



2,045km²

Land area



294km

Coastline and estuaries



\$19.9 billion

Local economy



158,837

Local jobs



31,077

Registered businesses



3.9%

Residents who identify as Aboriginal or Torres Strait Islander



21%

Residents born overseas



80%

Population over the age of 15 years

Source: ABS 2021

Our Vision and Values



Our Vision

Our roadmap is structured around five strategic pillars that work together to achieve our vision. The pillars support our commitment to delivering a balanced plan that will help to create a sustainable and liveable future for our city. Each pillar includes a goal and outcomes that set the strategic direction for where we want to be by 2033. This is the mid-way point to achieving our vision. It also identifies the key strategies and plans, key initiatives and service areas that will help drive our goals and outcomes over the next five years and beyond.



Our Values

Our values define how we work together and with others.

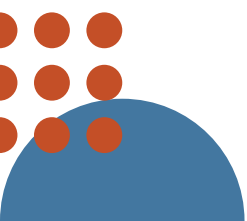
SERVICE	TEAMWORK	INTEGRITY	RESPECT	SUSTAINABILITY
<ul style="list-style-type: none"> We seek to understand the needs of those we serve We strive to exceed expectations We communicate clearly We take a positive approach We are proud to serve our community 	<ul style="list-style-type: none"> We promote a friendly, supportive work environment We inspire and encourage innovation We develop and maintain relationships We work collectively to achieve common goals We work collaboratively with our community and external partners 	<ul style="list-style-type: none"> We are ethical and honest We take responsibility for our actions We act within statute and law We take pride in the manner in which we perform our duties 	<ul style="list-style-type: none"> We listen to people We treat people fairly and consistently We embrace diversity and opinions We treat others as we wish to be treated 	<ul style="list-style-type: none"> We focus on the future We respect the environment We demonstrate leadership by example

Key Projects



Council-funded key projects for 2022-23

- \$24 million for the construction of a new Council depot at Narangba
- \$16 million toward the South Pine Sporting Complex Upgrade at Brendale
- \$13 million for the completion of Griffin Sports Complex Stage 2
- \$4.9 million for a clubhouse redevelopment at Petersen Road Sportsgrounds at Morayfield
- \$4 million for environmental restoration works at The Mill site at Petrie
- \$1.2 million for the new Mount Glorious Community Hall
- \$1.7 million for a new walking and cycle track and bridge along Mungarra Reserve and Sweeney Reserve at Lawnton



Jointly funded projects

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. Since the commencement of this term of Council, we have secured \$165 million in additional funding from the state and federal governments in line with our Advocacy Plan 2021-2024. This has enabled Council to deliver a range of new projects and rejuvenate existing facilities beyond what would be funded under our normal capital budget. As the level of government that only raises 3 per cent of taxation, advocacy to the other levels of government is essential to ensure that Moreton Bay taxpayers get their fair share of taxation revenue spent back in their city.

Jointly funded projects completed or in progress in 2022-23 are listed below. These figures represent the total expenditure for the project across multiple years.

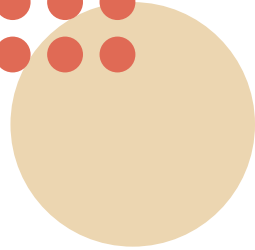
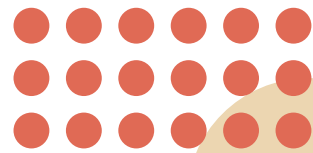
- \$16 million for upgrades to the South Pine Sporting Complex at Brendale, with a \$143,000 federal government contribution
- \$15 million for the Henry Road and Dohles Rocks Road Reconstruction at Griffin with a \$3.2 million contribution from the federal government
- \$6.5 million BMX track at Nolan Park, Brendale, with a state government \$1.2 million contribution
- \$6.1 million for road, crossing and pathway upgrades along Graham Road between Lomandra Drive and Hargrave Street, Morayfield, with a federal government commitment of \$703,000 through the Blackspot Funding Grant program
- Stage 1 of the \$2.9 million Joseph Crescent community space, Deception Bay with a state government contribution of \$600,000
- \$1.5 million new-look Deception Bay Skate Park, with a federal government contribution of \$156,000.



Our Vibrant Communities



Our Vibrant Communities



Our Goal

By 2033, our Moreton Bay will have vibrant communities that proudly come together to participate in and celebrate different cultures and life experiences, with access to the services and facilities they need.

Our Outcomes

- 01** Our communities make healthy and active lifestyle choices and have access to the services and facilities they need.
- 02** Our communities are safe and resilient so that in times of adversity our people and places are supported.
- 03** Our communities embrace opportunities for participation in creative experiences and celebrate our stories, cultures and identities.
- 04** We have respectful, inclusive and engaged communities that value diversity and sustain connections to people and places.





Vibrant events bring community together

With over 50 free and low-cost events held across the city, and something happening almost every weekend throughout the year, Moreton Bay was a hub for colour, activity and fun in 2022-23. Including business, tourism and signature community events, this major investment into liveability puts Moreton Bay ahead of the rest of South East Queensland when it comes to festivities.

Council's vibrant events calendar included 44 free events plus community favourites like Moreton Bay Food and Wine Festival, Moreton Kids Festival, Kitefest and Jetty 2 Jetty, delivered in collaboration with our strategic partner Moreton Bay Region Industry & Tourism (MBRIT), as a direct response to calls from locals for more festivals and activities in their suburbs and neighbourhoods. In addition to this, there are a host of activities and cultural activations in our parks and spaces across our community including The Anywhere Festival, Moreton Bay EcoFest, Park Tales and Park Jam.

A highlight of the events offering and hailed a glittering success, we celebrated Moreton Bay's inaugural PrideFest in 2023 with over 3,500 locals and visitors. The event showcased fun, diversity and inclusivity, and alongside Council's other major events helped create more connected and engaged communities.

2022-23 Deliverables

Disaster Management

Following the February 2022 severe weather flooding event, 20 recommendations and 20 opportunities were presented to Council. Of the 79 actions identified to meet these recommendations and opportunities, 44 have been completed and ongoing efforts will continue to address the remaining actions.

This lessons management process saw Council win the Australian Institute for Disaster Resilience Lessons Management Forum award.

Council supported the largest program of grant-funded works across Moreton Bay, under Disaster Recovery Funding Arrangements (DRFA) that saw:

- 397 homes registered for the Resilient Homes Fund
- 33 homes identified as eligible for the Voluntary Home Buy Back scheme by Queensland Reconstruction Authority (QRA) with Council expending \$14.35 million in 2022/2023, of which \$13.39 million was reimbursed by QRA
- 82 homes registered for house raising and 196 registered for a resilient retrofit
- Council was reimbursed \$3.76 million by QRA under DRFA Category A funding for extraordinary costs associated with the February 2022 severe rainfall event
- As of June 2023, Council gained approval for 51 projects under the Reconstruction of Essential Public Assets (DRFA Cat B) scheme valued at \$27.81 million with four additional projects worth \$2.91 million awaiting approval.

Received DRFA funding for two community resilience and recovery officers and the development of 20 emergency kits. These resources will facilitate community development and support community recovery and resilience projects in disaster-affected communities.

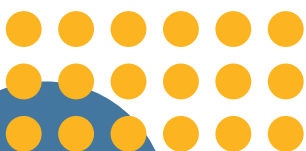
Received funding from Get Ready Queensland for a resilience and recovery officer and a business resilience officer to support community engagement and disaster resilience for local businesses and industries.

Provided ongoing support and training to six community disaster management teams located at:

- Mount Glorious
- Mount Nebo
- Dayboro, Mount Mee and Ocean View
- Beachmere
- Toorbul
- Donnybrook and Meldale.

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This lessons management process saw Council win the Australian Institute for Disaster Resilience Lessons Management Forum award.



Developed a Disaster Management Training Framework to improve compliance.

Conducted a total of 446 staff training hours ensuring full compliance with Queensland Disaster Management Arrangements for the members of the Local Disaster Management Group (LDMG).

Conducted six disaster management exercises, focusing on severe weather, bushfires and recovery. These exercises required staff and external stakeholders to test the effectiveness of the local disaster management plan, with recommendations informing the plan.

The Moreton Bay Local Disaster Coordination Centre (LDCC) was activated for four days in October to respond to a severe weather event.

MoretonAlert registrations increased by 4% to 70,176, issuing over 1.71 million text messages, and 779,112 emails and voice messages alerting residents of severe weather, flooding and bushfire warnings.

Delivered disaster preparedness information at 33 community events connecting with more than 3,050 residents.

Public Safety

Maintained a CCTV network of 1,737 cameras and supporting technical infrastructure. This CCTV network is one of the largest local government networks in Queensland.

Deployed the portable CCTV assets over 150 times.

Provided 429 CCTV footage extracts to Queensland Police Service.

Delivered a \$1.29 million program to enhance CCTV network capability including new installations in Caboolture, Woodford, Osprey House, Cemeteries and Council's waste management facilities.

Maintained 40 portable poles operating license plate recognition (LPR) cameras to reinforce and complement the fixed LPR camera installations throughout the city.

Provided support to law enforcement, including 6,400 unique automated vehicle of interest alerts to the Queensland Police Service.

Since January 2023, license plate recognition alerts generated by our CCTV system have supported the identification and arrest of 306 offenders and 442 charges.

Public Health

Conducted 1,486 food safety inspections and provided online food hygiene training.

Responded to 3,466 public health related enquiries and provided 1,785 food businesses with information to communicate the new *Food Safety Standards 3.2.2A (Food Safety Management Tools)*, enacted by Food Safety Australia/New Zealand.

Local Laws

Issued 68,459 dog registration renewals and 13,845 cat registration renewals while conducting the Regulated Dog Systematic Inspection Program for 286 regulated dogs and identifying 4.19% non-compliance.

Responded to 36,111 animal-related and local law related enquiries.

Delivered 12 Pets in Public Space events to promote responsible pet ownership and provision of microchipping.

Played an integral role in the state led taskforce to review the *Animal Management (Cats and Dogs) Act 2008*.

Completed scheduled regulated parking programs and 193 patrols to ensure safer parking around local schools.

Cemeteries

Managed, maintained and serviced eight cemeteries and one memorial garden.

Community Facilities

Community halls

- Managed a \$1 million upgrade of Dayboro Meeting Hub and constructed a new \$2.4 million community hall and playground at Mount Glorious.
- Upgraded the carpark for Deception Bay Community Hall.
- Installed shade sails at Caboolture Memorial Hall.
- Renewed the roof of Narangba Community Centre.
- Renewed the roof of Toorbul Community Hall.
- Commenced implementation of revised community hall management model with seven hall transitions and managers appointed. Hall managers were supported with disaster resilience workshops and online resources.

Community leasing

- Supported more than 350 community organisations through subsidised facilities and land as part of our Community Leasing Policy.
- Processed 198 improvement works applications for community organisations to enhance community leased facilities.
- Commenced the implementation of a revised Community Leasing Policy.

Achieved a greater than 90% customer satisfaction at our Caboolture Hub Business and Learning Centre.

Deliver network planning initiatives proposed to support planning and delivery of community services and facilities. Planning initiatives included Veterans Affairs Network Mapping Report, Equine Network Mapping Report, and Changing Places Network Mapping Report.

Provided Cultural Heritage advice and facilitated engagement with Traditional Custodians for the development of the Reconciliation Action Plan, place naming of Waraba, upgrade to heritage building at 28 Williams Street, and the finalisation of the Dayboro Community Hall's conservation management plan.

Community Grants and Partnerships

Council's Community Grants program provided grants and funding worth \$2.4 million to 445 community organisations, enabling the delivery of 642 projects.

Provided \$113,052 in individual support including:

- 250 through Council's grants program
- 208 through the Individual Achievement Grants, Continue Creating Grants and Regional Arts Development Fund.

Community Development and Planning

Connected 262 people experiencing homelessness with the Queensland Government Department of Communities, Housing and the Digital Economy and local homelessness support services for housing assistance.

Provided support to the Reconnect Homelessness event which was attended by more than 150 people.

Promoted the 'Recognise and Reach Out' campaign to raise awareness of domestic and family violence and abuse and connect people to information and local support services. As part of this campaign, Council partnered with the Centre Against Domestic Abuse to deliver eight training events educating community service workers about domestic violence and abuse. The events were attended by more than 90 people.

Partnered with Banksia Beach State School, Bribie Island State School, and Bribie Island State High School to prepare Year 6 students for their transition to high school. The Bridging Project was delivered over three days and focused on strengthening individual resilience.



Delivered cross cultural training on Working with Maori and Pacific Island peoples in partnership with the University of Sunshine Coast attracting more than 45 people from community organisations and service providers across the city.

Partnered with Triballink to offer First Nations cultural awareness training to community volunteers and workers.

Delivered more than 40 free and low-cost activities to celebrate Queensland Youth Week that were attended by over 545 young people.

Delivered the 'Community Development 101' skill-building program for community workers. Workers from over 20 community services participated.

Four people received recognition for their outstanding contributions to Moreton Bay at the annual Australia Day Awards.

The first Moreton Bay Grow It Local Festival was held from 8 to 23 October 2022 at venues across the city, including workshops and speaking events with special guests Costa Georgiadis (Gardening Australia), Paul West (River Cottage Australia), and local experts.

Developed and submitted the Reconciliation Action Plan to Reconciliation Australia for endorsement.

Sport and Recreation

Continued to provide sport and recreation programs to encourage healthy and active lifestyles attracting 46,479 bookings across 3,957 activities including:

- 6,508 Active Holidays bookings over 381 activities.
- 39,971 Healthy & Active Moreton bookings over 3,576 activities.

Partnered with more than 140 individuals, businesses and community organisations to activate over 150 parks, facilities and waterways.

Maintained over 95% satisfaction rating for the Healthy & Active Moreton and Active Holidays programs.

Delivered a six week learn to swim program for Arabic speaking women at Lawnton Aquatic Centre.

Invested in the delivery of sport and community facilities including:

- Pine Rivers Swans Australian Football Club at Rob Akers Reserve - new changeroom facilities, storage, umpires room and clubhouse
- Caboolture Sports Rugby Union & Touch Football at Petersen Road Sports Grounds - new clubhouse
- North Lakes Kangaroos Rugby League Club at Griffin Sports Complex - new clubhouse, fields and carpark
- Redcliffe Environmental Forum at Deception Bay Environmental Hub - building renewal

- Clontarf Beach Scout Group at Yourell Park - new scout den
- Kallangur Scout Group at Ogg Road Park - new scout den
- Pine Rivers BMX Club at Nolan Park - new clubhouse and new BMX track
- North Lakes Blues Netball Club at Aurora Boulevard Park - renewed courts and building.

Provided planning and support for federal government election commitments including:

- Burpengary Sports Complex - Netball Court renewal
 - Federal government funding \$350,000
 - Council funding \$300,000
- Petersen Road, Morayfield - Clubhouse and field upgrades
 - Federal government funding \$1.5 million
 - State government funding \$1 million
 - Council funding \$500,000
 - Club contribution \$1 million
- Redcliffe PCYC Kippa-Ring - Redevelopment
 - Federal government funding \$1.25 million
- Pine Rivers PCYC - Building upgrade
 - Federal government funding \$890,000
 - Council funding \$360,000
- James Drysdale Reserve - Sports field lighting
 - Federal government funding \$125,000
- Samford Parklands - Tennis Court
 - Federal government funding \$980,000
 - Council funding \$250,000
- Alan Cash Park Samford - Rugby League Field
 - Federal government funding \$400,000
- Kallangur Memorial Bowls Club - Deck
 - Federal government funding \$100,000.

Completed the following sport and community organisation carpark renewals:

- Moreton Bay Rugby League Football Club
- Lions Club of Redcliffe Kippa-Ring
- Lions Club of Bribie Island.

Completed the following hardcourt renewals:

- Warriors Netball Club, Woodford Showgrounds - netball/tennis courts
- Wahminda Park, Ferny Hills - community tennis courts.



Completed the following sports field lighting upgrades:

- Caboolture Sports Hockey and Cricket at Lindsay Road Sportsgrounds
- Moreton Bay Rugby League Football Club at Government Street Sportsgrounds
- Pine Rivers St. Andrews Hockey Club at South Pine Sports Complex
- Peninsula Power Districts Football and Sporting Club at Bradley Park
- Redcliffe Seasnakes Junior Rugby Union Club at Ray Frawley Fields
- Moreton Bay Lions Australian Football Club at Moreton Bay Central Sports Complex.

Assisted 28 sports organisations to apply for the Queensland Government's Department of Tourism, Innovation and Sport Minor Infrastructure Program, resulting in eight organisations awarded funding for projects valued at \$1,704,838 (state government funding \$1,340,791, Council funding \$170,483, club funding \$193,563).

Supported the governance of Caboolture Historical Village and Cartmill Community Centre Burpengary Riding for Disabled Association Inc. through the development of Business and Facility Plans.

Supported over 100 flood impacted sport and community organisations by delivering Disaster Resilience live-streamed workshops and on-line resources.

Completed preliminary audit of local sporting facilities as potential Brisbane 2032 Olympic and Paralympic Games training venues.

Major Venues

Redcliffe Entertainment Centre sold 40,639 tickets across 98 shows and received greater than 90% customer satisfaction from patrons.

Morayfield Sport and Entertainment Centre achieved 116,698 bookings across 88 events and received greater than 90% customer satisfaction from patrons.

Queensland Equestrian Centre (QSEC) held significant events including:

- Tropicana Classic
- Show Jumping World Qualifiers
- Interschool Equestrian Championships
- High performance training clinics.

QSEC received greater than 90% customer satisfaction from patrons.

Council's aquatic facilities attracted 1.25 million attendees including 235,000 Learn to Swim attendees.



Cultural Services

Galleries, libraries, museums and cultural activations attracted an annual visitation of 1,250,818 people, a 20% increase on 2021-22.

Galleries

- Galleries visitation grew 13% on the previous year to 26,500 and achieved a 96% satisfaction rating across exhibitions and public programs.
- Delivery of 39 new exhibitions including 12 developed by the internal team and summer programming to attract visitors.
- Delivery of 877 public programs to 12,907 participants.
- Exhibited 413 local artists including 291 students at three student-focused exhibitions including the annual Moreton Bay Youth Art Awards.

Libraries

- Library visitation grew to 1,169,586 people, an increase of 19% on 2021-22, with a visitor satisfaction rating of 95%.
- 150,000 new titles were added to collections with more than 657,000 loans processed via e-collection.
- More than 26,000 members used the library app reflecting an annual increase of 186%.
- Completed projects included:
 - Burpengary Library extension, a flexible space with capacity for reconfiguration into smaller spaces, seating for 120 participants and digital display screens
 - Design and delivery of a new children's space at Bribie Island Library.
- Delivery of the First Nations Welcoming Statement project at Caboolture, Bribie Island, Deception Bay and North Lakes Libraries, funded by State Library of Queensland.
- Hosted the third annual International Day Against Homophobia, Biphobia, Intersexism and Transphobia (IDAHOBIT) event in partnership with the University of Sunshine Coast.

Heritage and Museums

- Museums visitation grew to 54,744 an increase of 60% on 2021-22 attracting a 95% customer satisfaction rate.
- 3,172 students participated in the museum's education program, an increase of 117% on 2021-22.
- Delivered 15 temporary exhibitions and 566 public programs (62% increase on 2021-22) to 17,102 participants (107% increase on 2021-22).
- Council's Preservation Station service expanded to include Strathpine and North Lakes Libraries, bringing the total number to seven, driving an increase in usage by 66% (378 users).
- Council's Our Story Cultural Heritage Platform increased access to the local history 'Our Story' digital platform with 142 new members and 6,009 new records including 3,907 digitised assets and saw an increase of 7% in visitors to Our Story (162,455 visitors) and an increase of 17% searches of the platform (29,223 searches).

Cultural Activation

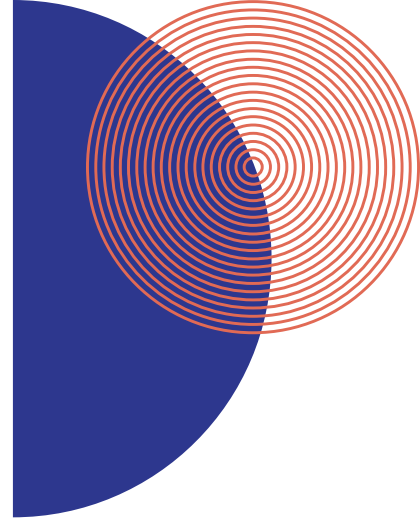
- Engaged over 675 artists and creatives to deliver 78 events across 75 venues and spaces, attracting over 7,260 attendees.
- Delivered the third annual Moreton Bay Anywhere Festival, featuring 62 performances, over 550 performers, entertained over 5,100 people and activated over 30 locations and spaces across the city.
- Launched Council's Art At Large, taking public art outdoors, a highlight being the creation of three (3) contemporary mural artworks for the Caboolture Hub stairs, the North Lakes Community Centre, and the exterior wall of Strathpine Library.
- Commissioned nine local artists to create site-specific temporary public artworks for nine shoreline footpaths including at Bongaree, Deception Bay, Scarborough and Woody Point.
- Delivered the Joy Connection program, a series of free creative wellbeing experiences and workshops that engaged 10 artist-facilitators and attracted over 530 participants across 10 Council venues.
- Delivered the Outdoor Gallery as part of the 2023 Moreton Bay Region Art Prize consisting of 12 community banner poles on busy roads across the city, with banners then upcycled into outdoor mats and sold in Council's Art Gallery shops, ensuring a second creative outcome and no landfill.

Events

- Council delivered 14 signature events and 31 community events, attracting more than 75,000 attendees and a 92% satisfaction rating, including the inaugural Moreton Bay Pridefest and Pine Rivers Christmas Carols which had the highest individual attendance of 8,000 people.
- Council welcomed 1,998 new citizens across five (5) Citizenship ceremonies.
- Moreton Bay Eco Fest at the Caboolture Town Square was attended by approximately 1,500 people.



Our Healthy Environments



Rocky Hole, Mount Mee.

Our Healthy Environments

Our Goal

By 2033, our Moreton Bay will be renowned for its healthy natural and built environments that enhance our identity, support biodiversity and our sustainable lifestyles.

Our Outcomes

- 01 Our special natural areas and wildlife habitats are connected, protected and enhanced.
- 02 Our coasts and waterway catchments are used sustainably, and environmental values are protected and enhanced.
- 03 Our neighbourhoods, buildings and infrastructure support sustainable living.
- 04 We understand and proactively respond to climate change and natural hazard risks.
- 05 We enable our materials and resources to be used cleverly and recycled to avoid waste and pollution.
- 06 Our communities and businesses practice sustainability in the choices they make every day.





2022-23 marked a pivotal chapter for City of Moreton Bay, characterised by a commitment to environmental preservation and thoughtful urban planning.

In December 2022, Council set an ambitious target to protect 75% of its landmass from development. Our commitment to 'going green as we grow' has led to an overhaul of planning strategies and the introduction of the inaugural Environment and Sustainability Strategy.

By June 2023, Council exceeded the 100-hectare milestone for our environmental land buyback program to help ensure habitat is retained for our local wildlife, and we have increased our commitment to the program in the 2023-24 budget.

Further strategic steps were also made towards the introduction of a food organics, garden organics (FOGO) program. Recognising that over 50% of emissions originated from waste, these measures are intended to divert a significant portion of waste from landfills and elevate the recycling rate by 70% by 2040.

Council is committed to preserving essential rural areas, green spaces, and wildlife habitats and reducing our environmental impact through initiatives that balance growth and environmental responsibilities. Council announced a net-zero target based on science to be achieved by 2039 on council operations.

2022-23 Deliverables



Waste Management Initiatives

Engaged more than 2,453 students, 17 schools and 41 early learning centres in our award-winning waste education program, improving recycling and long-term sustainable waste management change.

Delivered 199 waste education activities, reaching 7,474 residents including sessions at local shopping centres.

A total of 1,962 residents attended 63 free rethink waste education, recycling and composting workshops at a range of local venues, including environment centres, libraries, and museums.

Provided kerbside waste collection services for 183,285 properties, completing over 12.5 million kerbside waste and recycling collection services, processing 129,674 tonnes of domestic waste and 28,295 tonnes of recyclables.

A total of 995,072 customers visited our 12 waste facilities, recycling 57,192 tonnes and disposing 156,902 tonnes of waste to landfill. A further 1,858 tonnes of reusable items were sold at the Dakabin and Caboolture treasure markets.

Promoted responsible waste practices through 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.

Achieved record Clean Up Australia Day participation, with 169 sites registered and over 3,000 volunteers cleaning up littered and illegally dumped materials in beaches, parks and reserves.

Engaged approximately 1,327 residents at 17 local events and show days with our waste education van, discussing waste services, planning for an organics bin collection service, and sustainable living.

Released a tender for a kerbside garden organics (GO) collection service with a December 2024 target start date (Stage 1) and food organics garden organics (FOGO) collection service targeted to start when FOGO processing capacity is available.

Developed a business case to establish a Food Organics Garden Organics (FOGO) processing, with continued advocacy for funding support from the Queensland Government.

Residents collected 107 tonnes of free mulch during compost week in May 2023.

Issued a quarterly Rethink Waste and Environment newsletter, offering recycling information, free events, and handy waste tips to around 400 residents.

Healthy Natural Environment Initiatives

Delivered the Habitat Trees Project in partnership with the Kabi Kabi Traditional Custodians. This project was a finalist for Local Government Managers Australia Awards.

Advanced the remediation of approximately 20 hectares at the former Orora water treatment ponds, including filling with soil and planting koala habitat. These works fulfil the Environment Protection and Biodiversity Conservation Act (EPBC) commitment.

Invested \$200,000 in the environmental management of over 80 hectares of The Mill, facilitating the regeneration of koala habitat and supporting the local koala population.

Progressed the revegetation of 26 hectares at The Mill, anticipated to be complete by the end of 2023.

Continued to plant over 90,000 koala habitat and food trees at The Mill in accordance with our koala conservation commitments.

Partnered with over 250 Bushcare volunteers, across 36 Bushcare sites, planting over 9,300 plants and removing weeds from over 173 hectares.

Conducted 375 Bushcare sessions for weed identification and contemporary treatment techniques.

Planted over 5,000 plants on 3 sites for National Tree Day with volunteer support.

Partnered with 614 landholders to restore and protect 6,822 hectares of bushland as part of the Land for Wildlife program. This is 3.3% of all the land within the city.

Supported 15 landholders to protect over 190 hectares of high-value ecological habitat in perpetuity through the Voluntary Conservation Agreement program.

Awarded 52 Voluntary Conservation Program grants to the value of \$52,000 for revegetation, weed management, erosion control, and monitoring of threatened species across Land for Wildlife and Voluntary Conservation Agreement program.

Supported local wildlife carer groups with financial assistance.

Protected 280 hectares of koala habitat under the Queensland Nature Conservation Act 1992, including weed maintenance and infill planting of Whiteside Road Koala Nature Refuge and Brian Burke Koala Nature Refuge.

Environmental Monitoring

Monitored 48 Australian white ibis colonies, overseeing 7 colony sites.

Managed 12 flying fox colonies at 51 roost sites in accordance with Queensland Government legislation.

Maintained two koala food tree fodder plantations ensuring carers have eucalypt tips for koalas in care.

Established a new 86 tree fodder plantation of koala food trees and 321 flowering shrubs for possums and gliders, for use by wildlife carers.

Installed roadside signage and billboards to promote koala conservation awareness during koala breeding season.

Implemented a koala monitoring program at The Mill to ensure the health and viability of the local koala population. The program uses tracking devices and drone-mounted thermal camera technology.

Environmental Engagement

Developed a turtle education campaign for Woorim Beach residents and visitors, urging light reduction during turtle season

Developed a shorebird education campaign to raise resident and visitor awareness about roosting shorebirds and minimising disturbances.

Showcased the Agents of Discovery educational app, engaging over 1,200 users in Explore Council's Environment Centres and at Bribie Island with the 'Share the Shore with Shorebirds' mission.

Conducted 25 environmental education workshops with over 1035 participants. The workshops focused on sustainable living, environmental awareness, and conservation.

Hosted special event days, including Earth Hour, World Wetland Day, World Bee Day and Bushland Fairy Day at our environment education centres.

Welcomed 33 schools to our 3 environment education centres over 62 days, with over 2,417 students participating. An additional 24,657 general community visitors also attended the centres throughout the year.

Supported 67 volunteers to deliver 11,000 hours of visitor engagement at our 3 environment education centres. A further 71 volunteers worked over 17,000 hours to maintain the centre gardens and support local community plant nurseries.

Collaborated with Younity Community Services, educating 16 young adults in conservation and land management practices and maintaining the natural areas surrounding our environment centres.

Coastal Planning and Policy

Implemented CoastSnap, a community-based coastal photo monitoring station at nine Moreton Bay sites. Submitted photos aid real-time beach monitoring, identifying needs, and managing coastal environments.

Delivered the Living Coast Plan following a city-wide risk assessment of storm tide, tidal inundation, and coastal erosion impacts projected across multiple timeframes to the year 2100. The project assessed all coastal communities and enables Council to proactively manage the impact of climate change and predicted coastal hazards.

Delivered the Beachmere Shoreline Management Project, an innovative plan to manage shoreline erosion. The project was also awarded numerous accolades, including:

- winner of the International Association of Public Participation Infrastructure Planning and Design award
- winner of the Planning Institute Australia (Queensland) Awards for Planning Excellence (Improving Planning Processes)
- winner of Planning Institute Australia (Queensland) Awards for Planning Excellence (Stakeholder Engagement)
- a commendation at the Planning Institute Australia (National) Awards for Excellence.

Pest Management

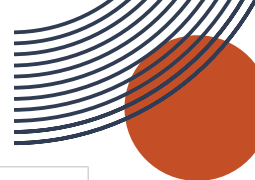
Treated more than 21,000 hectares as part of the Aerial Saltmarsh Mosquito Control Program and completed ground-based treatments within parks and reserves to mitigate the impact of mosquitoes.

Worked with Biosecurity Queensland to monitor and treat 11 Fire Ant nests, and implement surveillance and controls for the movement of specific organic materials, to help prevent the spread of fire ants throughout Moreton Bay and beyond.

Partnered with Queensland Health to include arbovirus surveillance alongside Council's mosquito surveillance program, to help identify the presence or absence of exotic mosquito species which transmit mosquito-borne diseases, including Ross River fever, Barmah Forest virus, and Japanese encephalitis.

Partnered with Queensland Institute of Medical Research-Berghofer (QIMIR) and the Mosquito and Arbovirus Research Committee (MARC) to investigate midge impact on residential areas and determine if vegetation barriers are effective.

Monitored and managed approximately 200 bodies of water, including removal of aquatic weeds via weed harvesters in 20 high-profile lakes.



Conducted 350 kilometres of roadside weed treatment for restricted plants targeting fireweed, groundsel, giant rats tail grass, annual ragweed, and mother of millions.

Continued targeted feral pig management, successfully removing 42 feral pigs from the environment.

Continued monitoring and trapping programs for foxes, deer, and wild dogs, with 74 restricted species removed from the environment.

Continued monitoring and control of rabbit infestations in Neurum, Woodford, Delaneys Creek, Mount Delaney and Stony Creek.

Coordinated a 1080 wild dog baiting program in partnership with landholders, covering 43,702 hectares.

Collaborated with the Department of Agriculture and Fisheries to monitor and trap invasive red-eared slider turtles, successfully removing 4 turtles from the environment.

Environmental and Sustainability Policy and Planning

Adopted science-based, net zero greenhouse gas emissions target (by 2039) for Council operations as part of the Environment and Sustainability Strategy 2042.

Completed a second greenhouse gas inventory for Council's operations, ready for peer review.

Purchased 519 Bunya Road, Bunya, and 114 Collins Road, Everton Hills, under Council's Land Buyback for Environmental Purposes Program. Nearly 104 hectares have been acquired as part of the program.

Commenced development of our first Biodiversity Plan, guided the new Environment and Sustainability Strategy 2042 and identified as a key focus in the Corporate Plan 2022-2017.

Conducted 554 environmental due diligence assessments to guide Council projects, ensuring legislative obligations and our vision and goal for our healthy environment.

Commenced finer-scale vegetation mapping, completing the first stage for Caboolture and Narangba.

Initiated the development of an Environmental Offset Land Supply Analysis Tool to evaluate capacity to accept offsets and ensure we are going green as we grow.

Continued ongoing projects to assess current and future natural hazard risks, their impact on the city's settlement pattern and how new land use and development can be planned in a way that increases our communities' resilience to natural hazards and climate change.

Reviewed the 2016 MBRC Planning Scheme's bushfire hazard policy settings and development provisions.

Completed a reliability assessment of the draft 2023 state bushfire-prone area mapping, in accordance with the State Planning Policy. This mapping contributes to the bushfire hazard risk assessment project also underway.



Our Well-Planned Places



Eatons Hill.

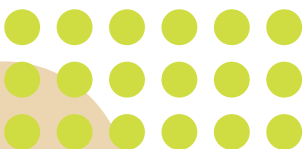
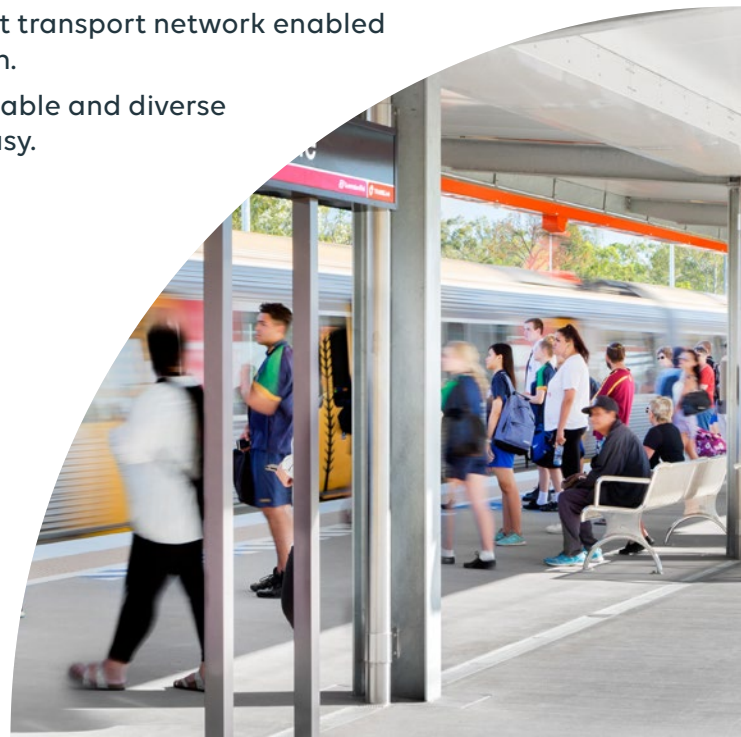
Our Well-Planned Places

Our Goal

By 2033, our Moreton Bay will be a network of well-planned and connected places and spaces, enhancing lifestyle, accessibility and employment choices.

Our Outcomes

- 01 We have a clear urban growth boundary that protects our unique landscapes and environmental values.
- 02 We have a preferred sequence of growth that supports complete, sustainable and connected communities.
- 03 Our communities have access to safe, affordable and diverse living choices.
- 04 We have well planned neighbourhoods that support changing communities, respect cultural heritage and enjoy a unique sense of place.
- 05 We have well-planned centres and precincts that support our progressive local economy and identity.
- 06 We have infrastructure that integrates with surrounding land use and supports our growing communities.
- 07 We have an efficient, connected and resilient transport network enabled by smart technologies and innovative design.
- 08 Our communities have access to safe, affordable and diverse transport choices that make active travel easy.





Caboolture West place naming

Caboolture West has a new name - Waraba! Waraba will ultimately be home to 70,000 people over the next 40 years with 5 new suburbs named in preparation for a whole new centre. We got here through Queensland's largest-ever local government-initiated collaborative place naming process.

The area formally known as Caboolture West is one of SouthEast Queensland's largest greenfield growth areas. Council is proactively undertaking planning to manage this growth and support desirable, liveable and sustainable communities.

Recognising the critical relationship between people and the places they live, work and play, Council implemented a community-centric process to identify suitable place names and boundaries for the new city and its first five suburbs prior to large-scale development commencing. Council engaged with the Queensland Department of Resources, Traditional Custodians, developers, other key stakeholders and the community. With participation from these stakeholders, 566 name ideas were put forward by the community and narrowed down to the five that were ultimately adopted.

Council wanted naming to happen early in the development process to ensure:

- authentic names for suburbs that residents connect with and could proudly call home
- unique and meaningful place identities
- addressing certainty for postal/delivery and emergency services
- protection of existing community identities.

The new city centre, Waraba, and the first of its surrounding suburbs - Lilywood, Wagtail Grove, Corymbia and Greenstone - were endorsed by the Minister for Resources and published in the Queensland Government Gazette on 14 April 2023. The Kabi Kabi word Waraba means 'burn' and refers to the traditional land management practices that bring new life and maintain the health of the land and its people.

The new suburb names:

- reflect the strong community preference to recognise Traditional Custodians and the natural environment of the area
- are endorsed by the Kabi Kabi Traditional Custodians
- form a strong foundation for the identities of the emerging communities.



Parks and Recreation

Council completed Stage 1 of the new \$13.85 million Griffin Sports Complex to service the growing demand for sports participation in the area. Stage 1 consists of three new multi-purpose fields and a district standard clubhouse. North Lakes District Rugby League Football Club Inc currently occupies the facility as a lessee.

Works were completed for the new \$7 million Nolan Park BMX facility for the Pine Rivers BMX Club. This project included a new national standard BMX racing track and new clubhouse. The Queensland Government contributed \$1.95 million toward this project through the Unite and Recover Community Stimulus Package.

An expansion of the car park at the Moreton Bay Central Sports Complex was completed. This upgrade services the three soccer fields and clubhouse that are occupied by the Caboolture Sports Football Club. New fields have been designed for construction in 2023-24. This facility was used as a training base by the Brazil national football team that competed in the 2023 FIFA Women's World Cup.

Completed master plans for Tallowood Cemetery, Bicentennial Park and John Oxley Reserve to enable Council to plan for future infrastructure upgrades.

Stage 1 and 2 works were completed for the new Australian Rules Football clubhouse and changerooms at Rob Akers Reserve.

Reconstruction works for the Deception Bay Skate Park were completed. Designs have been completed for the Dayboro and North Lakes skate parks to be reconstructed.

Council received the Parks and Leisure Australia (State) Award for Excellence for Intergenerational Parks Design Guidelines. This was in partnership with Queensland University of Technology and other industry partners.

Development Services

Council developed and adopted its new Attraction of Affordable Social Housing Development Policy to incentivise the development of affordable social housing in priority areas within the City of Moreton Bay. This policy will help address growing homelessness and housing shortage issues in the long term. Since its adoption, Council has entered into two infrastructure agreements with two community housing providers to provide financial assistance for affordable social housing projects.

Waraba (Caboolture West): The first development approvals were issued for Waraba to developer Stockland, which will ultimately see over 2,000 new lots created in the new suburb of Lilywood. This is subject to an extensive infrastructure agreement.

Council and SEQ Water entered a pilot program to help improve the water quality in the Lake Kurwongbah and Lake Samsonvale water catchment areas. The program aims to collect information to assist in evaluating the performance of on-site sewerage facilities (OSSF) located in the catchment area by engaging with households by delivering a comprehensive education and awareness program on the correct operation and maintenance of OSSF.



Through a collaborative approach with the development industry, Council approved and delivered major infrastructure that will benefit the City of Moreton Bay. Council received the following through developer contributions:

- **Parks:** Approved 5 hectares, delivered 1.8 hectares
- **Open space:** Approved 21 hectares, delivered 30 hectares
- **Environmental reserve & offset area:** Approved 20 hectares, delivered 9 hectares
- **Trees:** Approved 13,000, delivered 12,000
- **Funding toward green infrastructure:** Approved \$18.7 million, delivered \$943,000
- **Funding toward major infrastructure:** Approved \$11.6 million
- **Road upgrades:** Approved 57, delivered 15
- **Intersection:** Approved 26, delivered 20
- **Road reserve:** Approved 22,400sqm, delivered 16,000sqm
- **Pedestrian pathway:** Approved 4,900m, delivered 1,000m

Property Services

Council purchased \$10 million worth of land to enable the delivery of future infrastructure that will be pivotal to managing growth in Moreton Bay.

Two properties were purchased for the Land Buyback for Environmental Purposes program. The first property at 519 Bunya Road, Bunya consists of 14.42 hectares of land and the second property at 114 Everton Hills consists of 5.44 hectares.

Council settled 22 properties for the Queensland Reconstruction Authority (QRA) Voluntary Home Buy Back scheme. This was funded through the state and federal governments.

Full occupancy of Council owned residential, retail and commercial properties that are suitable for lease.

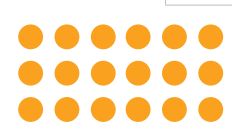
Caravan Parks audited and occupancy rates increasing post pandemic.

Integrated Transport Planning

Council proactively works to minimise wildlife vehicle collisions by investing in our Green Infrastructure Network. Last financial year this included:

- 39 fauna underpasses used by wildlife including koalas
- 35 fauna rope bridges connecting tree canopy habitat
- 20,000m of fauna exclusion fencing along roadsides
- 100 wildlife road pavement stencils in key crossing locations
- 50 LED variable-message road signs (wildlife, koala and kangaroo zones)
- 112,218 trees planted across 111 sites.

Council completed the Caboolture River Road Master Plan, which will inform development and design of the road corridor to help accommodate for future growth in Waraba and the Morayfield areas.



Walking Network Plan completed for both Caboolture and Strathpine. These are community-led priorities to inform future projects in these areas.

Transport Area Study completed for the Narangba East Emerging Community to inform development, strategic planning and project prioritisation for this emerging area.

Corridor Modelling was completed using microsimulations for key roads such as Gympie Road, Oakey Flat Road, Youngs Crossing Road, to inform Council planning, projects, developer applications and infrastructure agreement works.

Strategic Planning and Placemaking

Better Housing Amendment: Council completed a package of amendments to the Moreton Bay Regional Planning Scheme 2016. Each amendment is in direct response to resident feedback obtained through the Moreton Says Survey. The amendments directly address the following areas:

- Next Generation Neighbourhoods
- Off-Street car parking
- Secondary dwellings
- Student accommodation
- Warner Investigation Area boundary reduction

The result of these amendments is subject to approval from the Queensland Government and Council resolution.

Kallangur-Dakabin Neighbourhood Plan: Council endorsed the draft Future Directions Report for the Kallangur-Dakabin Neighbourhood as a key deliverable of the City's first neighbourhood planning project. The report summarises community feedback received during the process to date, a proposed vision and a series of future directions to support growth and development of the neighbourhood.

Housing Needs (Choice, Diversity and Affordable Living) Investigation: The investigation was conducted and completed to help Council better understand how its demographics are changing, and what needs to be done to support current and future housing needs. This investigation has informed further actions.

Infill Housing Expert Panel: Council established an independent Infill Housing Expert Panel to advise Council on barriers and opportunities to achieving a greater balance of infill housing development. A report and recommendations are due to be presented to Council during the 2023-24 financial year.

Growth Management Strategy 2042: The strategy provides a blueprint for growth in the City of Moreton Bay. Directions include an increase in housing diversity, planning for new employment areas and introducing an urban growth boundary that maintains 75% of the city's natural spaces. The strategy was endorsed by Council following findings from the Housing Needs Investigation and community feedback.



City's boost for social housing

Council has undertaken extensive consultation with other levels of government and the community housing sector about possible responses to the housing crisis. This consultation has affirmed the importance of timely increases in the supply of social, affordable and crisis housing, and the challenges being experienced by agencies responsible for delivering such products. A key challenge identified through this process is the availability of appropriate and affordable land. At a recent Council meeting, Councillors voted to amend its Community Leasing Policy to enable partnerships with Community Housing Providers (CHPs) and Specialist Homelessness Services (SHS) to activate some Council land for social, affordable and crisis housing developments. Specifically, a new lease type (Social, Affordable and Crisis Housing Land Lease) has been added to the policy, providing the opportunity for eligible organisations to enter into extended lease arrangements with low rental rates.

Whilst Council does not fund or deliver crisis accommodation, social housing or homelessness support services, Council continues to advocate to the Queensland and Australian governments and respond to issues locally by:

- funding \$50,000 towards the 'Sleep Bus' for people experiencing homelessness in Redcliffe (expected to open before the end of 2023)
- finding a new home for the Breakfast Club in the interim during construction of their new site
- providing more than \$3 million for the development of a new homelessness hub in Redcliffe, including a new premises for the Breakfast Club
- waiving development fees for new construction of affordable social housing. In 2022-23, \$220,000 was waived in infrastructure charges and development application fees for 'Bric Housing', supporting their plans to build a new 18-dwelling accommodation block for people experiencing homelessness
- the Mayor has met with at least 15 Community Housing Providers to see how Council can assist further in these matters
- Maintaining two booklets, 'The Moreton Bay Homelessness and Housing Services Guide' and 'Moreton Bay Region Homelessness and Housing Contacts Guide' in collaboration with the Moreton Bay Homelessness and Housing Network to highlight homelessness support services available in the City of Moreton Bay.

Building and Facilities Planning

Completed the Public Amenities Network Plan that will support the development of Council's strategy for new public toilet facilities, future renewals and upgrades.

Completed the Suttons Beach Pavilion Strategic Assessment and Options Analysis. Council resolved to proceed with the option to demolish the existing complex and build a new structure with public amenities, hospitality spaces and rooftop public space.

Strategic Infrastructure Planning

Delivered Council's new Integrated Transport Strategy, which focuses on achieving a sustainable transport system that is safe, connected, resilient and integrated to service and support the Moreton Bay area as it grows. It balances the consideration of all modes of transport and responds to emerging transport trends and technologies such as electric and autonomous vehicles, including e-bikes and scooters, that can help reduce carbon emissions and congestion.

Completed the 5-year review of the Local Government Infrastructure Plan and commenced work on a subsequent amendment.

Completed site selection and commenced acquisitions to deliver a new District Recreation Park in Goshawk Court in Caboolture to service our growing city.

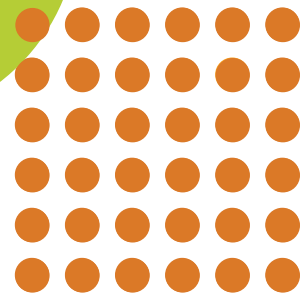
Drainage, Waterways and Coastal Planning

Delivered six additional gauges for the City of Moreton Bay's Flood Warning Network, bringing the total number of rain and water level gauges to 162.

Completed the Willamina wetland and naturalised channel to improve water quality outcomes in the Burpengary Creek catchment.



Our Progressive Economy



USC student.

Our Progressive Economy

Our Goal

By 2033, our Moreton Bay will have a progressive and robust economy that capitalises on its unique competitive advantages, partnerships and technology.

Our Outcomes

- 01 We have a thriving local economy that builds our business reputation and supports our investment credentials.
- 02 We provide a supportive environment to grow local businesses, industry and jobs and help them realise opportunities in the circular economy.
- 03 We are a top 10 Australian regional knowledge and innovation hub.
- 04 We are nationally recognised as the engine room of the South East Queensland (SEQ) economy.
- 05 We are a key contributor to achieving State significant projects such as the 2032 Brisbane Olympics and Paralympics.
- 06 We have strong industry leadership and collaboration that harness our collective strength.





International trade missions build business and connections

Focusing on attraction of international investment into the city and procuring new export leads, Moreton Bay business leaders with big vision for our City visited the USA and New Zealand on three separate trade missions this financial year.

With millions in export sales already seen for local businesses as a direct result of the meetings, these connections are helping promote Moreton Bay's advanced manufacturing, innovation and entrepreneurship opportunities as well as facilitating trade and knowledge sharing, making it more viable for Moreton Bay to do business with our international connections than ever before.

The missions to New Zealand in November 2022 and June 2023, and in January 2023 to the USA showcased Moreton Bay's unique products and significant opportunities, explored new business leads and included meetings with prominent business leaders, attendance at networking events and engagements with leading architects, designers and construction companies.

Moreton Bay, situated just 25 minutes from the airport and 30 minutes from the Port of Brisbane, boasts a significant and strategic advantage for exports and Council will continue to fortify strategic relationships with key decisions-makers across the world, opening doors to further possibilities.

2022-23 Deliverables

Major Projects

Continued to work closely with the State's 2032 Olympic Planning and Delivery teams to progress the proposed Moreton Bay Indoor Sports Centre (MBISC) to project validation and reference design phase – due for completion late 2023.

Supported works by UniSC toward launch of Stage 2 of Moreton Bay Campus (Sept 2023), enabling students to attend in Semester 1 2024.

Economic Development

Generated a 23:1 return on investment from direct economic activity for events delivered in Moreton Bay.

Supported five local companies through the inaugural Manufacturers of Excellence Program, and showcased them and the city to national and global customers at Australian Manufacturing Week 2023 in Melbourne.

Delivered 33 major events including four destination events delivered by partners of Council, estimated to have contributed to 83,480+ visitor nights and \$16.9 million in direct economic activity from visitor and event promoter expenditure in the city.

Championed Moreton Bay in three trade missions to USA (x1) and New Zealand (x2) yielding over \$1.25 million in direct sales and exports for local businesses and connecting Moreton Bay manufacturing companies with investors, large contractors and government organisations.

Hosted Mayors Telstra Innovation Awards with 31 teams from eight schools, including mentoring sessions with leading local businesspeople to support students' ideas. Genesis Christian College students took out top prize.

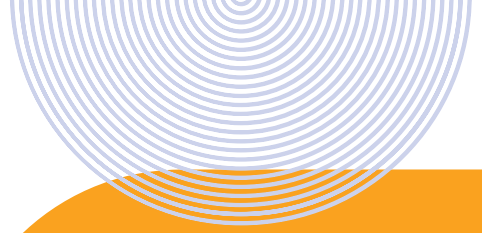
Helped generate \$22,191 of revenue or in-kind support through Create Your Future Job Program, with 52% participants starting a real income-generating micro-business.

Engaged 2,100 operators through the Small Business Friendly Council program, including development of '*We're Small Business Friendly*' support booklet.

Delivered more than 20 business capability workshops during Small Business Month, which were fully subscribed, attracting more than 700 local business operators.

Successfully launched a Small Business Hub pilot project in partnership with Department of Employment, Small Business and Training with bookings exceeding 80% of capacity in first month.

Our Engaged Council



Council's Pathway Patrol use e-bikes that report defects in footpaths and bikeways.

An Engaged Council

Our Goal

By 2033, our Moreton Bay Regional Council will be an accountable, transparent, engaged and responsive organisation committed to great customer experiences and continuous innovation in service delivery.

Our Outcomes

- 01** We are leaders in good governance and sustainably manage our finances and assets.
- 02** We actively plan for the future and advocate in the best interests of our communities.
- 03** Our communities are engaged, heard and informed.
- 04** We are responsive, trusted and provide great customer experiences.
- 05** We harness technologies to drive innovation, efficiencies and informed decision-making.
- 06** Our teams are safe, inclusive, capable, and empowered to deliver their best.





Reimagining Moreton Bay: A new kind of city

In the 2022-23 financial year, through collaboration with our residents, businesses and stakeholders, we were able to lay the foundations to successfully undergo a classification change to transform from a region to Australia's newest city.

Moreton Bay's City Reclassification Proposal underwent significant community engagement in early 2022 and in May 2023, the Deputy Premier recommended the change for consideration by the Change Commission.

Council's proposal received the Australian Government's 2022 Local Government National Award for Regional Growth with the proposal receiving high praise for its ambitious goal to strengthen investment and improve liveability in Moreton Bay.

Becoming a highly connected, multi-centre community where people can live, work and visit is an opportunity for Moreton Bay to redefine what it means to be a modern city.

We want to create Queensland's first subtropical 'polycentric city', which means having many centres rather than one big central business district (CBD) attracting the lion's share of infrastructure and investment. Instead, we'll have several urban centres linking to smaller communities - Caboolture, Morayfield, North Lakes, Redcliffe, Petrie and Strathpine – in a bid to spread employment, business investment and demands on infrastructure.

2022-23 Deliverables

Advocacy

Moreton Bay was successfully reclassified as a city, the result of a submission to the Local Government Change Commission. The Moreton Bay City Reclassification project won a 2022 National Award for Local Government.

Convened the Mayor's 2032 Legacy Working Group to discuss legacy projects and initiatives for the city, the first Queensland council to do so.

Moreton Bay Central Sports Complex was selected as the Brazilian team's training venue during FIFA Women's World Cup 2023.

Council undertook extensive engagement with Council of Mayors (SEQ) to seek funding support for Council's plans to introduce a garden organics collection service by December 2024, and a full Food and Garden Organics (FOGO) service thereafter.

Sustained advocacy resulted in the Queensland Government convening a working group and releasing a consultation paper with reforms to strengthen the regulation of dangerous dogs to protect our community.

Council conducted a review of over 1,700 of its properties suitable for social and affordable housing, as a contribution to Council's efforts to tackle the housing crisis.

Consulted on state government's 2032 Olympic and Paralympic Games legacy planning and aspirations as part of the State Legacy Forum.


Formally joined the state government-led Project Control Group for the 2032 Moreton Bay Indoor Sports Centre.

Progress towards the construction of a wildlife hospital in Moreton Bay, with Council facilitating a successful stakeholder workshop which agreed on a way forward.

Asset Maintenance

Parks ground maintenance activities including:

- 2207 designated parklands across the region, which equates to 22 million square metres of maintainable area
- 74 foreshore recreational areas, which equates to 286,000 square metres of maintained open space areas along the city's coastlines
- 1,540 natural area green sites, which equates to 61 million square metres of natural habitat
- 12.5 million square metres of rural roadside verges
- 14 million square metres of open green space areas, consisting of sports fields, urban road reserves, gardens, dog off leash areas, community facilities, cemeteries, streetscapes, walkways and business precincts.



Council's Tree Register now consists of 93,000 registered street tree assets across the region, which categorises tree assets, recording details such as health and condition of the tree, species, age etc. The register is now including 'habitat trees', which are trees deemed no longer viable for growth, however, provide living places and other resources for many kinds of animals and plants. Habitat trees have lots of hollows, cracks and crevices of various sizes, where animals may live, breed or shelter.

Council proactively undertook pothole patching works to 6,555 pothole defects across the city.

Council undertook 7,800 square metres of concrete footpath renewal and replacement works to footpath assets across the city, and proactively undertook concrete grinding rectification works to 2,241 displacement defects on the footpath network.

Asset Management

Recorded over 8,500 new or replacement infrastructure assets and continued to develop and enhance Council's portfolio asset management plans to ensure community assets are proactively, cost-effectively and sustainably managed.

Continued development and delivery of innovative technology to enhance asset maintenance and management practices and enable proactive and responsive service delivery, including 31 cameras on waste collection trucks, e-bikes and Council vehicles, which are used in conjunction with artificial intelligence to detect road and footpath defects.

Consulted on state government's 2032 Olympic and Paralympic Games legacy planning and aspirations as part of the State Legacy Forum.

Community Engagement

Council continued to fulfil its commitment to inclusive, meaningful and responsive communication and engagement with our communities to inform our leadership and decision-making by:

- maintaining our central hub for engagement, Your Say Moreton Bay that now has 7,338 community members registered as users
- considered a total of 8,742 survey responses from three separate Moreton Says Pulse surveys
- considered more than 3,200 community contributions from project specific engagements; including consulting on Council's five new strategies that support our Corporate Plan
- held 34 community activations to create face-to-face opportunities for our communities to have their say on key projects
- maintained our network of community members who have put their hands up via Moreton Connects, to be called upon to participate in engagement activities and help promote engagement opportunities.

Customer Response

Supported the preparation of a new suite of local laws that are easily understood by the community and contribute to maintaining amenity of our public spaces.

Conducted 1,604 appeals and internal reviews for penalty infringements within the required time frame.

Customer Service

Responded to 249,728 calls, with 98% of enquiries resolved at the first point of contact (overall customer satisfaction rating of 92%).

Assisted over 28,500 people at Council's customer service centres and resolved 95% of enquiries at first point of contact (overall customer satisfaction rating of 98%).

Processed more than 76,000 customer transactions and requests (includes an average of 4,600 eRequests each month).

Financial Operations

Council implemented improvements to its property rating service and customer experience, including:

- reviewed layout of rate notice to provide clear, concise and transparent information based on feedback received from ratepayers
- implemented Payble - improving customer experience through flexible payment plans using credit cards or direct debit options
- implemented SMS notifications to ensure ratepayers are informed about rates billing.

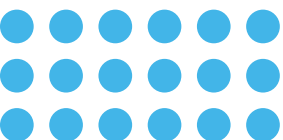
Council reviewed and updated its Long-Term Financial Forecast (LTFF) to ensure financial sustainability is maintained. The LTFF assumptions have considered the current inflation projections and current market conditions in its assumptions.

Council continued to progress the development of a new framework to support strategic procurement practices. Council decided to apply the strategic contracting procedures to Council's contracts from 1 February 2024. This will lead to better contracting outcomes and ultimately provide better value for the community. The approach will provide greater opportunities for our local suppliers, social enterprises and Indigenous businesses to do business with us.

Council continues to support local businesses through its Local Preference initiative.

Governance and Executive Services

Council continued to deliver its Governance and Integrity Program to ensure the continuous improvement of governance systems and practices to improve trust and confidence of our communities and other stakeholders in Council. A review of the program has commenced and will be completed in the 2023-24 financial year.



Council adopted a suite of five long-term strategies that will work together with Council's Regional Economic Development Strategy to provide direction for the transformation of the city over the next 10 to 20 years, including:

- Community Wellbeing Strategy
- Environment and Sustainability Strategy
- Growth Management Strategy
- Integrated Transport Strategy
- Organisational Excellence Strategy

The strategies align with our five strategic pillars to help deliver our vision, goals and outcomes in the Corporate Plan and respond to current and emerging challenges and opportunities.

Council completed a review of its sub-delegations (from the CEO to officers) to improve transparency, awareness and operational decision-making.

Council's complaints management process has been socialised with key internal stakeholders to help improve internal complaints handling and responsiveness, reduce recurring complaints and identify recommendations for improvements to operational decision-making processes.

Media and Communications

Council continued to provide relevant, accurate and timely information to residents about Council business, services, facilities, events, projects and disaster management.

Council's corporate Facebook page reached 13.8 million users and gained 4,655 new followers, engaging 826,000 people from 1,115 posts.

More than 200 Facebook videos were produced in-house, attracting 495,000 views.

Council's corporate LinkedIn channel gained 5,401 new followers and engaged 42,700 people from 176 posts.

Council published 180 media releases to keep the public informed of relevant and timely news about Council's policies, programs, strategies, services and initiatives.

People, Culture and Safety

In response to current labour market conditions and Australia-wide attraction and retention challenges, Council continues to review its recruitment practices and is developing strategies to ensure that we have a suitably skilled "future fit" workforce.

With the introduction of the Psychosocial Hazards at Work Code of Practice 2022, Council completed a staff survey and risk assessment that details how we can best manage and mitigate psychosocial hazards and risks in the workplace.

Project Management

Delivered over \$130 million of capital projects, including:

- an array of sporting and club facilities, fields, park upgrades, lighting, and signage projects
- new public buildings, including: libraries, amenities and asset refurbishments
- multiple intersection upgrades, road rehabilitation and active transport projects
- stormwater improvement, wetlands, seawalls and dredging projects.



Council tech catching car thieves in Moreton Bay

The provision of automated Vehicle of Interest (VOI) alerts to Queensland Police Service (QPS) is an innovative and unique program. Emails are generated when a stolen vehicle or vehicle of interest (e.g. stolen number plates) passes through one of our Licence Plate Recognition cameras, to provide QPS direct and real-time reporting of movements of a vehicle of interest. Moreton Bay is the first local government to offer this service and set a standard that other large councils are currently attempting to emulate.

In the last financial year, over 6,400 alerts were generated. In many cases, these alerts have been instrumental in the interception or resolution of unlawful use of motor vehicles, stolen licence plates and other more serious offences. Since January 2023, license plate recognition alerts generated by our CCTV system have supported the identification and arrest of 306 offenders and 442 charges.

Our Mayor and 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



Mayor and Councillors



Scott Waters
Chief Executive Officer

Internal Audit



Joshua O'Keefe
Chief External Relations Officer



Paul Martins
Chief Economic Development Officer



Kate Draper
Chief Legal Counsel



Anthony Martini
Deputy CEO / Director
Projects & Asset Services

- Waste Services
- Project Management
- Asset Maintenance
- Disaster Management
- Public Safety
- Construction & Cleansing
- Fleet Services
- Roads & Drainage Maintenance
- Parks & Reserve Maintenance
- Waterbody Maintenance
- Fire Management
- Buildings & Facilities Maintenance
- Major Projects (Petrie Mill)
- Technical Services
- Asset Management
- Capital & Operational Program Planning
- Surveying & Cadastral Services



David Corkill
Director
Planning

- Development Assessment
- Developer Contributed Infrastructure
- Infrastructure Charging & Agreements
- Building Certification
- Building & Development Compliance
- Plumbing Assessment & Compliance
- Planning Scheme
- Regional Planning
- Neighbourhood Planning
- Growth Areas Planning
- Urban Design
- Natural Hazards Planning
- Sustainability Planning
- Biodiversity Planning
- Heritage Policy Planning
- Growth Monitoring



Donna Gregory
Director
Finance & Corporate Services

- People, Culture & Safety
- Financial Accounting
- Financial Services
- Procurement
- Community Engagement
- Information & Communication Technology
- Digital Transformation
- Governance
- Executive Services



Bill Halpin
Director
Community & Environmental Services

- Major Venues
- Sport & Recreation
- Community Grants & Partnerships
- Community Leasing
- Community Services
- Public Health
- Local Laws
- Cemeteries
- Environmental Services
- Environmental Centres
- Libraries
- Galleries & Museums
- Customer Services
- Cultural Services



Amanda Creevey
Director
Infrastructure Planning

- Transport Planning
- Civil Design
- Traffic Management
- Active Transport Planning
- Strategic Infrastructure Planning
- Parks & Recreation Planning
- Landscape Design
- Complete Streets
- Drainage & Waterways Planning
- Floodplain Modelling
- Coastal Infrastructure Planning
- Buildings & Facilities Planning
- Property Services
- Commercial Leasing



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 fulfils 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, the Delegated Decisions Committee, that meets on an 'as-needs' basis as determined by resolution of Council.

Members of the public may attend 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

General Meetings are also live-streamed, accessible via a link on Council's website.

Council also conducts Community Council Meetings incorporating its General Meeting at other locations within the region on a quarterly basis, as determined by resolution of Council. The following Community Council Meetings were held during 2022-23:

- 17 August 2022 - Bribie Island RSL Club
- 16 November 2022 - The Hills Community Centre
- 1 March 2023 - Redcliffe Leagues Club
- 17 May 2023 - Griffin Sports Complex
- 28 June 2023 - Norths Leagues and Services Club

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 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 each Councillor attended during the financial year ending 30 June 2023.



Councillor	Division	General Meetings (including Special General Meetings)	Advisory Committee Meetings (Audit Committee)
Cr Peter Flannery (Mayor)		20	
Cr Brooke Savage	1	23	
Cr Mark Booth	2	23	
Cr Adam Hain	3	22	
Cr Jodie Shipway (Deputy Mayor)	4	22	
Cr Sandra Ruck	5	22	4
Cr Karl Winchester	6	22	
Cr Yvonne Barlow	7	23	
Cr Mick Gillam	8	22	
Cr Cath Tonks	9	23	
Cr Matt Constance	10	18	5
Cr Darren Grimwade	11	22	
Cr Tony Latter	12	20	

NOTE:

The number of meetings referred to in the above table relates to General Meetings and Advisory Committee (Audit Committee) meetings only, from 1 July 2022 to 30 June 2023. Council's Standing Committee (Delegated Decisions Committee) did not meet during this period.

Pursuant to section 254K of the Local Government Regulation 2012, Councillors prevented from attending meetings in person due to exceptional circumstances, and where approved by the Chairperson to take part in the meeting by teleconference, are taken to be present at the meeting.

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, briefings 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 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 254F the minutes of General and Committee meetings, as well as any relevant 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 2022 to 30 June 2023, 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 for the purpose of its General meetings. This system provides for Councillors to be assigned specific responsibilities aligned with the core pillars of Council's Strategic Planning framework.

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

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

The Portfolios as at 30 June 2023 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 2022-23 was comprised of two Councillors (and one alternate member) and three independent members (until 31 March 2023) after which there were two independent members.

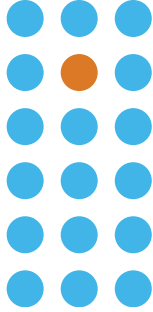
Audit Committee Members

for the period 1 July 2022 - 30 June 2023:

- Stephen Coates (Chairperson)
- Councillor Matt Constance (member)
- Councillor Sandra Ruck (member)
- Councillor Jodie Shipway (alternate member)
- Helen Moore (independent member)
- Peter Scott (independent member) * until 31 March 2023

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 scope of internal audit activities is determined through a risk-based strategic and annual planning cycles that involves consultation with executive management and Audit and Risk Committee members to ensure appropriate coverage.

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

Achievements for 2022-23 included:

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

- Contract Management and Contract Variations
- VicRoads Information Protection Agreement
- Cyber Security
- Software Licensing
- Mandatory Training and Requirements
- Development Compliance
- Asset Handover and Recognition
- Stores and Inventory Management
- Environmental Offset Framework
- Public Safety
- Flood Warning System Resilience
- Capital Works - Planning



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

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.

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	0
S150P(3)	Matters referred to the Crime and Corruption Commission by the local government	0
S150R(2)	Notices given by a local government official to the Assessor about a councillor's conduct	0
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	4

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 statedevelopment.qld.gov.au.

The following table depicts the remuneration levels and superannuation contributions for each Councillor for the 2022-23 financial year.

Councillor	Division	Remuneration from 1/7/22 to 30/6/23	Superannuation from 1/7/22 to 30/6/23
Cr Peter Flannery	Mayor	\$237,753	\$31,023
Cr Brooke Savige	1	\$144,350	\$17,317
Cr Mark Booth	2	\$144,350	\$17,317
Cr Adam Hain	3	\$144,350	\$17,317
Cr Jodie Shipway	4 / Deputy Mayor	\$164,729	\$19,762
Cr Sandra Ruck	5	\$144,350	\$17,317
Cr Karl Winchester	6	\$144,350	\$17,317
Cr Yvonne Barlow	7	\$144,350	\$17,317
Cr Mick Gillam	8	\$144,350	\$17,317
Cr Cath Tonks	9	\$144,350	\$17,317
Cr Matt Constance	10	\$144,350	\$17,317
Cr Darren Grimwade	11	\$144,350	\$17,317
Cr Tony Latter	12	\$144,350	\$17,317

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	\$39,887.84*
Cr Brooke Savige	1	\$7,595.85
Cr Mark Booth	2	\$8,004.71
Cr Adam Hain	3	\$6,610.14
Cr Jodie Shipway	4 / Deputy Mayor	\$13,373.22 **
Cr Sandra Ruck	5	\$17,143.22
Cr Karl Winchester	6	\$5,339.28
Cr Yvonne Barlow	7	\$8,309.42
Cr Mick Gillam	8	\$5,110.33
Cr Cath Tonks	9	\$7,764.37
Cr Matt Constance	10	\$3,681.89
Cr Darren Grimwade	11	\$2,083.05
Cr Tony Latter	12	\$19,537.24

* The Mayor's expenses include overseas travel as outlined below and other events representing Council such as the Australasian Hotel Industry Conference and Exhibition (AHICE) and the Asia Pacific Cities Summit (APCS)

** The Deputy Mayor's expenses include representing the Mayor at the Property Council of Australia's urban renewal and revitalisation delegation of government and industry representatives to Adelaide



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

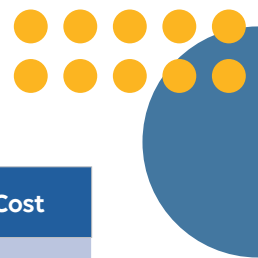
- An office with access to a shared multi-functional device.
- Administrative support.
- A smartphone.
- A tablet or laptop computer with a docking station, keyboard, mouse and monitor.
- A docking station, keyboard, mouse and monitor for Council business at home.
- Remote access to Council’s network 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 Council corporate branding to the value of \$1,000 per term.
- Name badges and any safety equipment.
- A marquee and an A-frame sign with Council corporate branding for community activities.
- A motor vehicle allowance of \$21,022 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 2022-23, the following Councillor and Council employees undertook overseas travel:

Date of Travel	Councillor / Employee's Name	Position	Destination	Reason for Travel	Cost
8/11/22 - 10/11/22	Joshua O'Keefe	Chief External Relations Officer	New Zealand	Trade Mission to New Zealand to present Moreton Bay manufacturing credentials and promote trade and investment opportunities with Moreton Bay region.	\$3,516.14
29/1/23 - 12/2/23	Joshua O'Keefe	Chief External Relations Officer	North America (USA and Canada)	Invest Moreton Bay Trade Mission to USA and Council of Mayors (SEQ) Business Mission to USA and Canada.	\$29, 829.02
31/5/23 - 4/6/23	Joshua O'Keefe	Chief External Relations Officer	New Zealand	Trade Mission to New Zealand to present Moreton Bay manufacturing credentials and promote trade and investment opportunities with Moreton Bay region.	\$2,176.01



Date of Travel	Councillor / Employee's Name	Position	Destination	Reason for Travel	Cost
8/11/22 - 10/11/22	Paul Martins	Chief Economic Development Officer	New Zealand	Trade Mission to New Zealand to present Moreton Bay manufacturing credentials and promote trade and investment opportunities with Moreton Bay region.	\$3,525.70
8/11/22 - 10/11/22	Andrew Davison	Head of Trade and Investment	New Zealand	Trade Mission to New Zealand to present Moreton Bay manufacturing credentials and promote trade and investment opportunities with Moreton Bay region.	\$3,417.70
30/1/23 - 5/2/23	Andrew Davison	Head of Trade and Investment	North America	Invest Moreton Bay Trade Mission	\$12,797.00
28/5/23 - 4/6/23	Paul Martins	Chief Economic Development Officer	New Zealand	Trade Mission to New Zealand to present Moreton Bay manufacturing credentials and promote trade and investment opportunities with Moreton Bay region.	\$4,176.50
28/5/23 - 4/6/23	Kristy Marks	Principal Industry Lead - Manufacturing	New Zealand	Trade Mission to New Zealand to present Moreton Bay manufacturing credentials and promote trade and investment opportunities with Moreton Bay region.	\$3,536.50
8/11/22 - 10/11/22	Peter Flannery	Mayor	New Zealand	Trade Mission to New Zealand to present Moreton Bay manufacturing credentials and promote trade and investment opportunities with Moreton Bay region.	\$3,555.04
29/1/23 - 12/2/23	Peter Flannery	Mayor	North America (USA and Canada)	Invest Moreton Bay Trade Mission to USA and Council of Mayors (SEQ) Business Mission to USA and Canada.	\$22,894.52
31/5/23 - 4/6/23	Peter Flannery	Mayor	New Zealand	Trade Mission to New Zealand to present Moreton Bay manufacturing credentials and promote trade and investment opportunities with Moreton Bay region.	\$2,504.49



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 2022-23 are as follows:

Number of Senior Management Employees	Number of Senior Management Positions	Remuneration Range (Total Package)
3	3	\$160,000 - \$259,000
4	4	\$260,000 - \$359,000
1	1	\$360,000 - \$459,000
2	1	\$460,000 - \$559,000
	Total amount paid during reporting period	\$2,911,562

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 \$275,408
- The prescribed amount for the financial year was \$288,734
- 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 \$275,408
- The amount of discretionary funds budgeted for use by each Councillor for the financial year was \$21,185

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 2023:

PROCEEDING TABLES BY DIVISION

Cr Peter Flannery (Mayor)

Date Allocated	Amount Funded	Recipient	Purpose of funding
21 July 2022	\$500	The Pine Rivers A. H. & I. Association	Prizes for woodchopping event at the Pine Rivers Show
1 August 2022	\$500	Caboolture Garden Club	Tree planting and commemorative plaque for Queen Elizabeth Platinum Jubilee
18 August 2022	\$400	Lutheran Church of Australia Queensland District (Lutheran Community Care)	Promotional packs for Child Protection Week event
18 August 2022	\$1,000	Y-Care (South East Queensland) Incorporated	Catering and venue hire for YMCA Vocational School Formal
21 September 2022	\$109.91 * \$200 allocated however \$90.09 returned	Queensland Justices Association Caboolture & Districts Branch	Coffee van hire, catering, room hire and advertising for Moreton Bay region JPs and CDecs morning tea
27 September 2022	\$300	North Brisbane Mountain Bike Club Incorporated	Marquee for the Northside Trail Care Alliance
29 September 2022	\$300	Moreton Bay Volleyball Club Incorporated	Website development, sporting and first aid equipment and PA system
24 October 2022	\$300	The Lions Club of Bribie Island Incorporated	Animal farm and rides for annual Christmas Picnic Day event

Date Allocated	Amount Funded	Recipient	Purpose of funding
27 October 2022	\$500	The Carers Foundation Australia	Venue and catering equipment hire, entertainment, signage and music for Unsung Heroes community fundraising event
1 November 2022	\$200	Stationery Aid Limited	School stationery and booklist packs for disadvantaged school students
22 November 2022	\$200	Restore Social Enterprises Incorporated	Asset labels and engravers for not-for-profit Household Library
23 November 2022	\$500	A Brave Life Limited	Air conditioner and installation for Black Duck Cottage
1 December 2022	\$200	Youth and Families Association of Pine Rivers Incorporated	Counselling resources & office supplies
6 December 2022	\$400	Pumicestone Indigenous Education and Employment Council Incorporated	Entertainment, cultural facilitator and food supplies for Christmas on Yarrun (Bribie Island) community event
5 January 2023	\$500	Pine Agility Dog Sports Club Incorporated	Club constitution update and corporate governance training
27 January 2023	\$300	Wantima Country Club Incorporated	Prizes for the Wantima Country Club Ladies 38th Birthday Guest Day, and Monthly Medal events
23 February 2023	\$500	Queensland Police Service Rugby League Association Incorporated	Gala Bid Platform for Memorial Day Silent Auction
3 March 2023	\$250	Dayboro and Districts Junior Rugby League Sports Club Incorporated	Prizes, security, portable toilets and entertainment for Rugby League Pine Cup event
15 March 2023	\$200	Pine Rivers Koala Care Association Incorporated	Water pump, steel mesh cart and tools for use in habitat maintenance
17 March 2023	\$500	Queensland Lapidary and Allied Craft Clubs Association Incorporated	Advertising banners, signage, wristbands and souvenirs for National Gem & Mineral Show 2023
23 March 2023	\$500	Redcliffe City Choir Incorporated	Website migration, new website and training guides
23 March 2023	\$1,200	National Council of Women of Queensland Incorporated	National Council of Women of Queensland Bursary
24 March 2023	\$1,000	The Trustee for Tyson Evans Scholarship Fund	Tyson Evans Art Scholarship
29 March 2023	\$300	The Young Men's Christian Association of Brisbane	Easter eggs, mascot and props for Easter in the Park community event




Date Allocated	Amount Funded	Recipient	Purpose of funding
29 March 2023	\$300	Bribie Aquatic Community Events Incorporated	Two VHF floating handheld marine radios, corflute signs, catering and supplies for 24th Bribie Island Classic Boat Regatta
6 April 2023	\$500	Wildlife Rescue Queensland Incorporated	Gift cards for volunteers in recognition of their time and expenses incurred in providing volunteering services
6 April 2023	\$500	Redcliffe Agricultural Horticultural and Industrial Society Incorporated	Prizes for Annual Redcliffe Show
17 April 2023	\$500	Moreton Youth Music Ensembles Incorporated	Conductor's stand and sheet music for concerts
20 April 2023	\$500	Younity Community Services Incorporated	Window and building signage, design and installation Younity Office
5 May 2023	\$500	Probus Club of Redcliffe Incorporated	Marquees, cooler, chairs, tables, sign writing and speaker for community information stands
12 May 2023	\$500	Newport Cruising Yacht Club	Supply and install of Clubhouse security screen
30 May 2023	\$500	Mindle Bygul Aboriginal Corporation	Female Elder of year, Male Elder of year, Black business of the year NAIDOC Awards
8 June 2023	\$1,230	Strathpine Community Kindergarten and Preschool Association Incorporated	Entertainment for Kindy Carnival
15 June 2023	\$2,000	This Story Australia Limited	Computer
22 June 2023	\$1,650	Moreton City Pickleball Association Incorporated	Sports equipment for Moreton City Pickleball competition
22 June 2023	\$1845.09	Deception Bay Football Club Incorporated	Griddle plate and deep fryer for clubhouse



Cr Brooke Savige - Division 1

Date Allocated	Amount Funded	Recipient	Purpose of funding
14 July 2022	\$1,995	Bribie Island Gem and Fossicking Club Incorporated	Hire of sound equipment, electronic sign, toilets and ATMs and raffle tickets and banners for the Annual Gem Fest event
19 July 2022	Application withdrawn 29 July 2022. Organisation will resubmit a new application. Allocation for this project was \$1800 (not allocated in Finance system)	Bribie Island Community Arts Society Incorporated	Advertising for Matthew Flinders Art Prize 2022 exhibition
20 July 2022	\$300	Beachmere Area Network Group Incorporated	Venue hire, cleaning, and curator fees for the Fabulous Art Beachmere exhibition
11 August 2022	\$1,559	Bongaree Bowls Club Incorporated	Catering and equipment for Bongaree Bowls Club Ladies Carnival event
11 August 2022	\$815	Donnybrook Sports and Community Club Incorporated	Fire Safety equipment
11 August 2022	\$1,500	Global Care Bribie Island	Hall hire for Global Care Bribie Island Free Community Feeding Program
17 August 2022	\$1,500	Bribie Island Community Arts Society Incorporated	Catering for Open Night of Next Generation Art Prize
18 August 2022	\$100	Neighbourhood Centre Caboolture Incorporated	Printing for client information booklets
18 August 2022	\$200	Lutheran Church of Australia Queensland District (Lutheran Community Care)	Promotional packs for Child Protection Week event
21 September 2022	\$109.91 * \$200 allocated however \$90.09 returned	Queensland Justices Association Caboolture & Districts Branch	Coffee van hire, catering, room hire and advertising for Moreton Bay region JPs and CDecs morning tea
4 October 2022	\$2,000	Bribie Island Christian Leaders Network	Sound and lighting for Bribie Island Community Christmas Carols event
6 October 2022	\$1,870	Toorbul Community and District Association Incorporated	Children's entertainment and face painting for Christmas Markets community event
24 October 2022	\$476	The Lions Club of Bribie Island Incorporated	Animal farm and rides for annual Christmas Picnic Day event
11 November 2022	\$1,500	Artists of Bribie	Website construction
23 November 2022	\$150	Business and Professional Women Caboolture	Prizes for BPW Caboolture Student Business Award
1 December 2022	\$670	St Vincent de Paul Society Queensland	Laptop for community assistance at the Bribie Island Centre
1 December 2022	\$200	Youth and Families Association of Pine Rivers Incorporated	Counselling resources & office supplies



Date Allocated	Amount Funded	Recipient	Purpose of funding
6 December 2022	\$900	Pumicestone Indigenous Education and Employment Council Incorporated	Entertainment, cultural facilitator and food supplies for Christmas on Yarun (Bribie Island) community event
5 January 2023	\$100	Pine Agility Dog Sports Club Incorporated	Club constitution update and corporate governance training
30 January 2023	\$366	Artists of Bribie	Catering for Artists of Bribie - Artists trail Map event
6 February 2023	\$1,500	Bribie Island Mahalo Outrigger Canoe Club Incorporated	Buoys, anchors, ropes and chains for the South Queensland Zone Small Craft Outrigger Regatta
24 February 2023	\$50	Restore Social Enterprises Incorporated	Prizes for fundraising Trivia Night
9 March 2023	\$1,295	Voices Choral Group Incorporated	Venue hire and catering for fundraising concert events
15 March 2023	\$2,000	Bribie District Branch Little Athletics Centre	Hire of inflatables for use at end of season trophy presentation event

Cr Mark Booth - Division 2

Date Allocated	Amount Funded	Recipient	Purpose of funding
20 July 2022	\$700	Beachmere Area Network Group Incorporated	Venue hire, cleaning, and curator fees for the Fabulous Art Beachmere exhibition
20 July 2022	\$100	Moreton Bay Gateball Club Incorporated	Printing and distribution of flyers and a tablecloth for club promotion
10 August 2022	\$965	The Burpengary Kindergarten Association Incorporated	Macbook air laptop, mouse and hard drive for learning program
17 August 2022	\$110	Bribie Island Community Arts Society Incorporated	Catering for Open Night of Next Generation Art Prize
18 August 2022	\$400	Neighbourhood Centre Caboolture Incorporated	Printing for client information booklets
8 September 2022	\$1,000	North Brisbane Theatre Company Incorporated	Hall hire, set printing and royalties for the Christmas Pantomime event
21 September 2022	\$54.96 \$100 allocated however \$45.04 returned	Queensland Justices Association Caboolture & Districts Branch	Coffee Van hire, catering, room hire and advertising for Moreton Bay Region JPs and CDecs Morning Tea
27 September 2022	\$200	North Brisbane Mountain Bike Club Incorporated	Marquee for the Northside Trail Care Alliance
29 September 2022	\$200	Moreton Bay Volleyball Club Incorporated	Website development, sporting and first aid equipment and PA system
12 October 2022	\$2,000	The Harrison Payne Initiative Incorporated	Merchandise for fundraising purposes
24 October 2022	\$300	The Lions Club of Bribie Island Incorporated	Animal farm and rides for annual Christmas Picnic Day event
26 October 2022	\$500	Destiny Family and Community Services Limited	Portaloos, prize money and sound equipment for Narangba Community Skateboarding Competition



Date Allocated	Amount Funded	Recipient	Purpose of funding
23 November 2022	\$150	Business and Professional Women Caboolture	Prizes for BPW Caboolture Student Business Award
7 December 2022	\$200	Moreton Bay Boccia Club	Venue hire and photographer for Awards Night
15 February 2023	\$1,725	Burpengary Jets Netball Incorporated	Professional surface cleaning and mould treatment for netball court
24 February 2023	\$50	Restore Social Enterprises Incorporated	Prizes for fundraising Trivia Night
3 March 2023	\$450	Caboolture Athletics Club Incorporated	iPad for development coaching
10 March 2023	\$1,035	The Burpengary Kindergarten Association Incorporated	iPads and safety cases x 2 for kindergarten program
10 March 2023	\$1,880	Beachmere Community Garden Incorporated	Signage, soil and mulch for Beachmere Community Garden
17 March 2023	\$300	Queensland Lapidary and Allied Craft Clubs Association Incorporated	Advertising banners, signage, wristbands and souvenirs for National Gem & Mineral Show 2023
22 March 2023	\$600	Headspace National Youth Mental Health Foundation Limited	Aboriginal Performance Group and speaker hire for Aboriginal Smoking Ceremony, Dance and Music community event
23 March 2023	\$150	Redcliffe City Choir Incorporated	Website migration, new website and training guides
24 March 2023	\$400	The Trustee for Tyson Evans Scholarship Fund	Tyson Evans Art Scholarship
29 March 2023	\$500	Bribie Aquatic Community Events Incorporated	Two VHF floating handheld marine radios, corflute signs, catering and supplies for 24th Bribie Island Classic Boat Regatta
6 April 2023	\$2,000	Artisans Guild of Caboolture & District Incorporated	Judging, catering, advertising and prizes for the 2023 Artisans Guild Member's Exhibition
17 April 2023	\$500	Moreton Youth Music Ensembles Incorporated	Conductor's stand and sheet music for concerts
20 April 2023	\$700	Younity Community Services Incorporated	Window and building signage, design and installation Younity Office
27 April 2023	\$150	Rotary Club of Caboolture Incorporated	Corflute signs, banners, stickers, tables and bar stools for the Red Ride 2023 - Ride Against Domestic Violence
30 May 2023	\$500	Mindle Bygul Aboriginal Corporation	Female Elder of year, Male Elder of year, Black business of the year NAIDOC Awards
5 June 2023	\$2,000	The Returned Services League of Australia (Queensland Branch) Beachmere Sub Branch Incorporated	PA system for commemorative services and meetings
6 June 2023	\$1,365	The Scout Association of Australia Queensland Branch Incorporated - Burpengary Scout Group	Scout Group flags and flag poles

Cr Adam Hain - Division 3

Date Allocated	Amount Funded	Recipient	Purpose of funding
1 August 2022	\$500	Caboolture Garden Club	Tree planting and commemorative plaque for Queen Elizabeth Platinum Jubilee
18 August 2022	\$495	11th Light Horse Caboolture Troop & Military Museum Association Incorporated	Entertainment and advertising for the National Flag Day celebrations
18 August 2022	\$400	Neighbourhood Centre Caboolture Incorporated	Printing for client information booklets
18 August 2022	\$400	Lutheran Church of Australia Queensland District (Lutheran Community Care)	Promotional packs for Child Protection Week event
14 September 2022	\$1,000	Spiders Boxing Club Incorporated	Entertainment, security and advertising for Spiders' Family Friendly Fundraiser Community Event
5 October 2022	\$250	Lutheran Church of Australia Queensland District (Lutheran Community Care)	Dance demonstration for St Paul's Friday night dance community event
24 October 2022	\$250	The Lions Club of Bribie Island Incorporated	Animal farm and rides for annual Christmas Picnic Day event
17 November 2022	\$750	CFN Association Incorporated	Establishment of a ninja playground at the CFN Short Term Accommodation House, Caboolture
22 November 2022	\$200	Restore Social Enterprises Incorporated	Asset labels and engravers for not-for-profit Household Library
23 November 2022	\$786	Business and Professional Women Caboolture	Prizes for BPW Caboolture Student Business Award
24 November 2022	\$500	Caboolture State Emergency Services Support Group Incorporated	Clothes dryer for the SES Depot
14 December 2022	\$2,000	Caboolture and District Pastoral Agricultural & Industrial Association Limited	Fireworks display for Christmas Twilight Market community event
24 February 2023	\$635 *\$800 allocated however \$165 returned	Caboolture Community Work Co-operative Limited	Display fridge for the Co-op Coffee Clinic
2 March 2023	\$786	Reclink Australia	Materials to build native beehives
3 March 2023	\$1,000	Caboolture Athletics Club Incorporated	iPad for development coaching
17 March 2023	\$200	Queensland Lapidary and Allied Craft Clubs Association Incorporated	Advertising banners, signage, wristbands and souvenirs for National Gem & Mineral Show 2023
22 March 2023	\$985	Headspace National Youth Mental Health Foundation Limited	Aboriginal Performance Group and speaker hire for Aboriginal Smoking Ceremony, Dance and Music community event
23 March 2023	\$200	Redcliffe City Choir Incorporated	Website migration, new website and training guides
24 March 2023	\$400	The Trustee for Tyson Evans Scholarship Fund	Tyson Evans Art Scholarship
29 March 2023	\$400	Bribie Aquatic Community Events Incorporated	Two VHF floating handheld marine radios, corflute signs, catering and supplies for 24th Bribie Island Classic Boat Regatta

Date Allocated	Amount Funded	Recipient	Purpose of funding
6 April 2023	\$1,000	Wildlife Rescue Queensland Incorporated	Gift cards for volunteers in recognition of their time and expenses incurred in providing volunteering services
17 April 2023	\$400	Moreton Youth Music Ensembles Incorporated	Conductor's stand and sheet music for concerts
20 April 2023	\$300	Younity Community Services Incorporated	Window and building signage, design and installation Younity Office
27 April 2023	\$1,000	Rotary Club of Caboolture Incorporated	Corflute signs, banners, stickers, tables and bar stools for the Red Ride 2023 - Ride Against Domestic Violence
5 May 2023	\$400	Probus Club of Redcliffe Incorporated	Marquees, cooler, chairs, tables, sign writing and speaker for community information stands
30 May 2023	\$350	Mindle Bygul Aboriginal Corporation	Female Elder of year, Male Elder of year, Black business of the year NAIDOC Awards
1 June 2023	\$1,470	Greater Caboolture Chamber of Commerce Incorporated	External Consultant for establishment of Chamber Working Groups
16 June 2023	\$1,800	Caboolture Netball Association Incorporated	Materials, bus hire, food supplies and First Aid Officer travel for Junior State Age Championships
19 June 2023	\$2,000	Burpengary Community Association Incorporated	Hampers for Meals on Wheels recipients

Cr Jodie Shipway - Division 4

Date Allocated	Amount Funded	Recipient	Purpose of funding
28 July 2022	\$100	Bhutanese Nepali Association of Queensland Incorporated	Jerseys and bibs, soccer balls, refreshments for players and hire of professional referees for soccer tournament
17 August 2022	\$250	Bribie Island Community Arts Society Incorporated	Catering for Open Night of Next Generation Art Prize
18 August 2022	\$1,000	Y-Care (South East Queensland) Incorporated	Catering and venue hire for YMCA Vocational School Formal
21 September 2022	\$54.96 *\$100 allocated however \$45.04 returned	Queensland Justices Association Caboolture & Districts Branch	Coffee van hire, catering, room hire and advertising for Moreton Bay region JPs and CDecs morning tea
29 September 2022	\$1,262	Moreton Bay Volleyball Club Incorporated	Website development and equipment purchase
30 September 2022	\$668	Lakers Softball Club	Kitbags, gloves, junior bats and catchers' kits

Date Allocated	Amount Funded	Recipient	Purpose of funding
24 October 2022	\$250	The Lions Club of Bribie Island Incorporated	Animal farm and rides for annual Christmas Picnic Day event
27 October 2022	\$250	The Carers Foundation Australia	Venue and catering equipment hire, entertainment, signage and music for Unsung Heroes community fundraising event
14 November 2022	\$2,000	Mango Hill Progress Association Incorporated	Showbags for 2022 Mango Hill Christmas Carol event
22 November 2022	\$200	Restore Social Enterprises Incorporated	Asset labels and engravers for not-for-profit Household Library
22 November 2022	\$1,000	Axis Church	Advertising, equipment hire, food supplies and entertainment for Christmas in the Neighbourhood event
22 November 2022	\$2,000	North Lakes Mustangs Football Club Incorporated	Honour boards for clubhouse
1 December 2022	\$250	Oasis Christian Reformed Church	Food items for hampers, gifts and food for the Community Christmas Dinner
20 December 2022	\$2,000	North Lakes State College P&C Association	Food warmer and microwave for school tuckshop
3 March 2023	\$250	Dayboro and Districts Junior Rugby League Sports Club Incorporated	Prizes, security, portable toilets and entertainment for Rugby League Pine Cup event
16 March 2023	\$2,000	Griffin State School P&C Association	Tuckshop equipment, barista training and advertising material
16 March 2023	\$1,866	Mango State Secondary College Parents and Citizens Association	Pie warmers for fundraising activities
3 April 2023	\$1,977	Mango Hill State School P&C Association	Arch trestles for school community events
27 April 2023	\$696	Fellowship of Australian Writers Queensland Incorporated	Corflute signs and printing of promotional material
27 April 2023	\$500	Rotary Club of Caboolture Incorporated	Corflute signs, banners, stickers, tables and bar stools for the Red Ride 2023 - Ride Against Domestic Violence
3 May 2023	\$520	Lions Club of North Lakes Incorporated	Medallions, frames, gifts and catering for Children of Courage Awards Ceremony
6 June 2023	\$1,985	North Lakes District Rugby League Football Club Incorporated	Team first aid kits and supplies

Cr Sandra Ruck - Division 5

Date Allocated	Amount Funded	Recipient	Purpose of funding
13 July 2022	\$2,000	Redcliffe Dolphins Soccer Club Incorporated	Square Point of Sale device for canteen
19 July 2022	\$1,728	RSL Deception Bay Sub Branch Citizens Auxiliary	Drinks fridge and microwave oven for hall
19 July 2022	\$1,448 *\$1,649 allocated however \$201 returned	Community Youth Education Options Limited	Storage cupboards for sporting equipment
20 July 2022	\$220	Moreton Bay Gateball Club Incorporated	Printing and distribution of flyers and a tablecloth for club promotion
21 July 2022	\$500	Rotary Club of Redcliffe Sunrise Incorporated	Rotary Youth Driver Awareness program
8 September 2022	\$1,000	North Brisbane Theatre Company Incorporated	Hall hire, set printing and royalties for the Christmas Pantomime event
21 September 2022	\$54.96 \$100 allocated however \$45.04 returned	Queensland Justices Association Caboolture & Districts Branch	Coffee Van hire, catering, room hire and advertising for Moreton Bay Region JPs and CDecs Morning Tea
30 September 2022	\$668	Lakers Softball Club	Kitbags, gloves, junior bats and catchers' kits
5 October 2022	\$180	Redcliffe Red Dragon Boat Club Incorporated	Lollies and dog biscuits for Christmas Paddle Lolly Run in Newport Canals
12 October 2022	\$2,000	Redcliffe Dolphins Soccer Club Incorporated	Junior teams' equipment for 2023
4 November 2022	\$392 *\$600 allocated however \$208 returned	Redcliffe Environmental Forum Incorporated	Catering for Deception Bay Environmental Hub official opening
1 December 2022	\$100	Youth and Families Association of Pine Rivers Incorporated	Counselling resources & office supplies
22 December 2022	\$2,000	Redcliffe Peninsula Game & Sportfish Club Incorporated	Catering for the Redcliffe Australia Day Billfish Tournament
5 January 2023	\$200	Pine Agility Dog Sports Club Incorporated	Club constitution update and corporate governance training
17 February 2023	\$1,514	Moreton Bay Raptors Incorporated	Food and catering supplies for fundraising barbeques
23 February 2023	\$200	Queensland Police Service Rugby League Association Incorporated	Gala Bid Platform for Memorial Day Silent Auction
9 March 2023	\$552	Community Youth Education Options Limited	Fridge and dishwasher for student kitchen
17 March 2023	\$500	Queensland Lapidary and Allied Craft Clubs Association Incorporated	Advertising banners, signage, wristbands and souvenirs for National Gem & Mineral Show 2023
23 March 2023	\$500	Redcliffe City Choir Incorporated	Website migration, new website and training guides
9 April 2023	\$549	Redcliffe Red Dragon Boat Club Incorporated	Personal Flotation Devices

Date Allocated	Amount Funded	Recipient	Purpose of funding
13 April 2023	\$2,000	Qld Police Citizens Youth Welfare Assoc - Deception Bay Branch	Face painting, jumping castle, fairy floss and promotional flyers for Deception Bay Fun Day
6 April 2023	\$100	Wildlife Rescue Queensland Incorporated	Gift cards for volunteers in recognition of their time and expenses incurred in providing volunteering services
6 April 2023	\$500	Redcliffe Agricultural Horticultural and Industrial Society Incorporated	Prizes for Annual Redcliffe Show
20 April 2023	\$500	Younity Community Services Incorporated	Window and building signage, design and installation Younity Office
5 May 2023	\$500	Probus Club of Redcliffe Incorporated	Marquees, cooler, chairs, tables, sign writing and speaker for community information stands
12 May 2023	\$748	Newport Cruising Yacht Club	Supply and install of Clubhouse security screen
6 June 2023	\$180	Redcliffe Red Dragon Boat Club Incorporated	Promotional flyers for recruitment drive
22 June 2023	\$350	Moreton City Pickleball Association Incorporated	Sports equipment for Moreton City Pickleball competition

Cr Karl Winchester - Division 6

Date Allocated	Amount Funded	Recipient	Purpose of funding
13 July 2022	\$1,001	The Breakfast Club Redcliffe Incorporated	Food parcels for the Reconnect Event during Homelessness Week
21 July 2022	\$2,000	UCA - Redcliffe Peninsula Parish	Advertising, entertainment, food supplies and signage for the Redcliffe Uniting Community HUB opening
21 July 2022	\$1,000	Rotary Club of Redcliffe Sunrise Incorporated	Rotary Youth Driver Awareness program
28 July 2022	\$100	Bhutanese Nepali Association of Queensland Incorporated	Jerseys and bibs, soccer balls, refreshments for players and hire of professional referees for soccer tournament
9 August 2022	\$1,610	Redcliffe Historical Society Incorporated	Room hire, directional signage and speaker gifts for 4th Queensland State Family and Local History Conference event
9 August 2022	\$2,000	Mousetrap Theatre Company Incorporated	Hall hire
18 August 2022	\$200	Lutheran Church of Australia Queensland District (Lutheran Community Care)	Promotional packs for Child Protection Week event
23 August 2022	\$1,961	Royal Brisbane and Women's Hospital Foundation	Signage, caps and pens for Redcliffe Hospital Giving Day event

Date Allocated	Amount Funded	Recipient	Purpose of funding
21 September 2022	\$1,476.71 *\$1953 allocated however \$476.29 returned	Encircle Limited	Hire of chairs and tables, marketing, stationery and banners for domestic and family violence community awareness event
23 November 2022	\$1,000	CPL - Choice, Passion, Life	Catering and temporary wall panels for Artel Art Exhibition
1 December 2022	\$499	Anglican Parish of Bramble Bay	Marquee for community events
1 December 2022	\$1,000	Bramble Bay Bowls and Recreation Club Incorporated	Two smart televisions for meetings and community use
22 December 2022	\$1,000	Kippa Ring State School P&C Association	Refrigerator for School Tuckshop
15 February 2023	\$2,000	Meals on Wheels Redcliffe Incorporated	Defibrillator
15 February 2023	\$2,000	Redcliffe Golfclub Incorporated	Catering and promotional video for Conor's Amateur Series National Final
24 February 2023	\$50	Restore Social Enterprises Incorporated	Prizes for fundraising Trivia Night
6 April 2023	\$1,000	Redcliffe Agricultural Horticultural and Industrial Society Incorporated	Prizes for Annual Redcliffe Show
11 April 2023	\$586	Multiple Sclerosis Society of Queensland	PA system hire and food supplies for Redcliffe Multiple Sclerosis Swimathon event
28 April 2023	\$500	Rotary Club of Redcliffe Sunrise Incorporated	Data Projector for Oyster Restoration shopping centre display
5 May 2023	\$189	Probus Club of Redcliffe Incorporated	Marquees, cooler, chairs, tables, sign writing and speaker for community information stands

Cr Yvonne Barlow - Division 7

Date Allocated	Amount Funded	Recipient	Purpose of funding
21 July 2022	\$500	The Pine Rivers A. H. & I. Association	Prizes for woodchopping event at the Pine Rivers Show
28 July 2022	\$100	Bhutanese Nepali Association of Queensland Incorporated	Jerseys and bibs, soccer balls, refreshments for players and hire of professional referees for soccer tournament
14 September 2022	\$11,000	Pine Rivers Rotary Club Incorporated	Hire of amusement rides, stage, lighting and equipment for Murrumba Christmas Spectacular
21 September 2022	\$54.96 *\$100 allocated however \$45.04 returned	Queensland Justices Association Caboolture & Districts Branch	Coffee Van hire, catering, room hire and advertising for Moreton Bay Region JPs and CDecs Morning Tea



Date Allocated	Amount Funded	Recipient	Purpose of funding
27 September 2022	\$100	Moreton Bay Women's Shed Incorporated	Cleaning, kitchen and office administration equipment, security and promotion items for Women's Shed
29 September 2022	\$2,000	Pine Rivers Cricket Association Incorporated	Zero Turn Mower
24 October 2022	\$100	The Lions Club of Bribie Island Incorporated	Animal farm and rides for annual Christmas Picnic Day event
22 November 2022	\$200	Restore Social Enterprises Incorporated	Asset labels and engravers for not-for-profit Household Library
23 November 2022	\$1,000	A Brave Life Limited	Air conditioner and installation for Black Duck Cottage
1 December 2022	\$100	Oasis Christian Reformed Church	Food items for hampers, gifts and food for the Community Christmas Dinner
1 December 2022	\$100	Youth and Families Association of Pine Rivers Incorporated	Counselling resources & office supplies
7 December 2022	\$100	Moreton Bay Boccia Club	Venue hire and photographer for Awards Night
5 January 2023	\$100	Pine Agility Dog Sports Club Incorporated	Club constitution update and corporate governance training
24 February 2023	\$50	Restore Social Enterprises Incorporated	Prizes for fundraising Trivia Night
15 March 2023	\$100	Pine Rivers Koala Care Association Incorporated	Water pump, steel mesh cart and tools for use in habitat maintenance
29 March 2023	\$333.33	Pine Rivers Municipal Brass Band Incorporated	Stage hire for Pine Rivers Municipal Brass Band Concert
17 April 2023	\$2,000	Undurba State School	Art and craft, ingredients and certificates for Undurba Connect - Intergenerational Program
19 April 2023	\$50	Returned & Services League of Australia (Queensland Branch) Pine Rivers District Sub-Branch Incorporated	Sausages for ANZAC Day 2023 Gunfire Breakfast
10 May 2023	\$1,650	Lions Club of Kallangur Incorporated	Catering supplies for Lions Club Christmas Dinner
6 June 2023	\$1,546.71	Dakabin State School	Jerseys and football socks for inter-school Rugby League teams



Cr Mick Gillam - Division 8

Date Allocated	Amount Funded	Recipient	Purpose of funding
21 July 2022	\$500	The Pine Rivers A. H. & I. Association	Prizes for woodchopping event at the Pine Rivers Show
28 July 2022	\$100	Bhutanese Nepali Association of Queensland Incorporated	Jerseys and bibs, soccer balls, refreshments for players and hire of professional referees for soccer tournament
1 August 2022	\$700	Lawnton Community Kindergarten	Hire of petting zoo for Family Fun Day
15 August 2022	\$150	Pine Rivers Ladies Bowling Club Incorporated	Ladies Two Bowl Triples Carnival
15 August 2022	\$1,000	Pine Rivers Dog Training Club Incorporated	Bench top for office desks
8 September 2022	\$35	Holy Spirit School Bray Park	Awards and trophies for the Year 6 Graduation Award Ceremony
16 September 2022	\$200	Lawnton Swim Club Incorporated	Awards and prizes for community swim meet
20 September 2022	\$250	Genesis Christian College Limited	Excellence in Engineering Bursary award for school presentation night
27 September 2022	\$500	Pine Rivers Municipal Brass Band Incorporated	Stage hire for Pine Rivers Municipal Brass Band Concert
27 September 2022	\$500	Moreton Bay Women's Shed Incorporated	Cleaning, kitchen and office administration equipment, security and promotion items for Women's Shed
12 October 2022	\$1,495	Pine Central Sports Club Incorporated	Hand dryers for the bathrooms in clubhouse
27 October 2022	\$100	The Carers Foundation Australia	Venue and catering equipment hire, entertainment, signage and music for Unsung Heroes community fundraising event
1 November 2022	\$143	Stationery Aid Limited	School stationery and booklist packs for disadvantaged school students
14 November 2022	\$250	Outdoor Theatre Company Incorporated	Props and costumes for outdoor theatre performers
15 November 2022	\$750	Pine Rivers Swans Australian Football Club Incorporated	Cleaning products and toiletries for changerooms
15 November 2022	\$300	Petrie State School P&C Association	Defibrillator
17 November 2022	\$125	Pine Rivers Chamber of Commerce	Room hire for Chamber of Commerce final end of year event
1 December 2022	\$500	Bray Park State High School	Certificates for Positive Rewards Day event
1 December 2022	\$200	Oasis Christian Reformed Church	Food items for hampers, gifts and food for the Community Christmas Dinner
1 December 2022	\$50	Youth and Families Association of Pine Rivers Incorporated	Counselling resources & office supplies
22 December 2022	\$250	Pine Rivers State High School P&C Association	Ribbons & trophies for annual swim sprint championships
2 February 2023	\$550	Pine Rivers State High School	Awards for Graduation and Valedictory
24 February 2023	\$50	Restore Social Enterprises Incorporated	Prizes for fundraising Trivia Night



Date Allocated	Amount Funded	Recipient	Purpose of funding
3 March 2023	\$600	Dayboro and Districts Junior Rugby League Sports Club Incorporated	Prizes, security, portable toilets and entertainment for Rugby League Pine Cup event
15 March 2023	\$300	Pine Rivers Koala Care Association Incorporated	Water pump, steel mesh cart and tools for use in habitat maintenance
16 March 2023	\$115	Lawnton Kindergarten Preschool Association Incorporated	Provisions for sausage sizzle fundraiser
17 March 2023	\$100	Queensland Lapidary and Allied Craft Clubs Association Incorporated	Advertising banners, signage, wristbands and souvenirs for National Gem & Mineral Show 2023
29 March 2023	\$155	The Young Men's Christian Association of Brisbane	Easter eggs, mascot and props for Easter in the Park community event
29 March 2023	\$100	Bribie Aquatic Community Events Incorporated	Two VHF floating handheld marine radios, corflute signs, catering and supplies for 24th Bribie Island Classic Boat Regatta
29 March 2023	\$333.34	Pine Rivers Municipal Brass Band Incorporated	Stage hire for Pine Rivers Municipal Brass Band Concert
17 April 2023	\$500	Lawnton State School	Animal petting farm for Under 8's Day Celebration
6 April 2023	\$200	Wildlife Rescue Queensland Incorporated	Gift cards for volunteers in recognition of their time and expenses incurred in providing volunteering services
24 April 2023	\$500	Petrie State School P&C Association	Food supplies for Bunnings Sausage sizzle fundraiser
27 April 2023	\$100	Rotary Club of Caboolture Incorporated	Corflute signs, banners, stickers, tables and bar stools for the Red Ride 2023 - Ride Against Domestic Violence
4 May 2023	\$891	South Pine Community Kindergarten and Preschool Association Incorporated	Face painter, signage and seedling station for South Pine Community Kindy. Open Day
4 May 2023	\$1,500	Pine Rivers Pumas Rugby Union Club Incorporated	Commercial Refrigerator
4 May 2023	\$1,079	Pine Rivers Swans Australian Football Club Incorporated	Washing machine and dryer combo
5 June 2023	\$660	Pine Rivers State High School	Moreton Bay Regional Council Senior Dux Honour Board
12 June 2023	\$244	Bray Park State School	Materials for Under 8's Day market stalls
13 June 2023	\$150	Pine Rivers Ladies Bowling Club Incorporated	Ladies Two Bowl Triples Carnival
15 June 2023	\$150	Bray Park State School	Two 'Bring it On' banners for community arts and cultural activities
15 June 2023	\$500	Kurwongbah State School	Year 6 Graduation medallions





Date Allocated	Amount Funded	Recipient	Purpose of funding
20 July 2022	\$643	Eatons Hill Community Kindergarten Association Incorporated	Hall hire, cleaning and decorations for the Eatons Hill Community Kindergarten trivia night
21 July 2022	\$500	The Pine Rivers A. H. & I. Association	Prizes for woodchopping event at the Pine Rivers Show
28 July 2022	\$100	Bhutanese Nepali Association of Queensland Incorporated	Jerseys and bibs, soccer balls, refreshments for players and hire of professional referees for soccer tournament
5 August 2022	\$1,406 *\$1,824 allocated however \$418 returned	Eatons Hill State School P&C Association	Table, chairs and shade cover for sports carnival
12 August 2022	\$500	Queensland Justices Association Pine Rivers Branch	Microphone, tripod, Square Point of Sale device, banners and tablecloth for public services
15 August 2022	\$150	Pine Rivers Ladies Bowling Club Incorporated	Ladies Two Bowl Triples Carnival
18 August 2022	\$100	Lutheran Church of Australia Queensland District (Lutheran Community Care)	Promotional packs for Child Protection Week event
5 September 2022	\$300	Albany Creek State High School	Bursary for school Environmental Awards
8 September 2022	\$35	Holy Spirit School Bray Park	Awards and trophies for the Year 6 Graduation Award Ceremony
9 September 2022	\$423	Crime Stoppers Pine Rivers Volunteer Area Committee	Printer to support operations including monthly meetings and promotional events and activities
16 September 2022	\$400	Lawnton Swim Club Incorporated	Awards and prizes for community swim meet
20 September 2022	\$1,500	Albany Creek Excelsior Football Club Incorporated	Hire of rides for community event
23 September 2022	\$375	Albany Creek Cluster Chaplaincy Committee	Prizes for community trivia event
27 September 2022	\$500	North Brisbane Mountain Bike Club Incorporated	Marquee for the Northside Trail Care Alliance
27 September 2022	\$500	Pine Rivers Municipal Brass Band Incorporated	Stage hire for Pine Rivers Municipal Brass Band Concert
27 September 2022	\$500	Moreton Bay Women's Shed Incorporated	Cleaning, kitchen and office administration equipment, security and promotion items for Women's Shed
29 September 2022	\$200	Moreton Bay Volleyball Club Incorporated	Website development, sporting and first aid equipment and PA system
21 October 2022	\$1,532	Albany Creek Cricket Club	Installation of a bench seat for North Cricket Oval
24 October 2022	\$100	The Lions Club of Bribie Island Incorporated	Animal farm and rides for annual Christmas Picnic Day event
27 October 2022	\$400	The Carers Foundation Australia	Venue and catering equipment hire, entertainment, signage and music for Unsung Heroes community fundraising event

Date Allocated	Amount Funded	Recipient	Purpose of funding
1 November 2022	\$250	Stationery Aid Limited	School stationery and booklist packs for disadvantaged school students
14 November 2022	\$1,683	Outdoor Theatre Company Incorporated	Props and costumes for outdoor theatre performers
16 November 2022	\$500	St Vincent de Paul Society QLD (Albany Creek)	Food supplies, square reader and iceboxes for fundraising sausage sizzle
17 November 2022	\$125	Pine Rivers Chamber of Commerce	Room hire for Chamber of Commerce final end of year event
21 November 2022	\$499	Eatons Hill Local Ambulance Committee	Lolly bags for the 2023 Eatons Hill Santa Sleigh
22 November 2022	\$200	Restore Social Enterprises Incorporated	Asset labels and engravers for not-for-profit Household Library
23 November 2022	\$500	Orphan Native Animal Rear and Release Association Incorporated	Indoor cage for wildlife
23 November 2022	\$500	A Brave Life Limited	Air conditioner and installation for Black Duck Cottage
1 December 2022	\$250	Oasis Christian Reformed Church	Food items for hampers, gifts and food for the Community Christmas Dinner
1 December 2022	\$100	Youth and Families Association of Pine Rivers Incorporated	Counselling resources & office supplies
22 December 2022	\$250	Pine Rivers State High School P&C Association	Ribbons & trophies for annual swim sprint championships
22 December 2022	\$350	Bray Park State High School	Leadership badges for 2023 Investiture Ceremony
5 January 2023	\$600	Pine Agility Dog Sports Club Incorporated	Club constitution update and corporate governance training
10 January 2023	\$250	Samford District Bowls Club Incorporated	Prizes for Village Bowls Competition and Men's Veteran Fraternity League Bowls Competition
27 January 2023	\$700	Wantima Country Club Incorporated	Prizes for the Wantima Country Club Ladies 38th Birthday Guest Day, and Monthly Medal events
23 February 2023	\$300	Queensland Police Service Rugby League Association Incorporated	Gala Bid Platform for Memorial Day Silent Auction
24 February 2023	\$100	Restore Social Enterprises Incorporated	Prizes for fundraising Trivia Night
3 March 2023	\$176	Eatons Hill State School P&C Association	Entertainment for pre-event activities at Family Movie Night
3 March 2023	\$300	Dayboro and Districts Junior Rugby League Sports Club Incorporated	Prizes, security, portable toilets and entertainment for Rugby League Pine Cup event
15 March 2023	\$300	Pine Rivers Koala Care Association Incorporated	Water pump, steel mesh cart and tools for use in habitat maintenance

Date Allocated	Amount Funded	Recipient	Purpose of funding
17 March 2023	\$100	Queensland Lapidary and Allied Craft Clubs Association Incorporated	Advertising banners, signage, wristbands and souvenirs for National Gem & Mineral Show 2023
29 March 2023	\$150	The Young Men's Christian Association of Brisbane	Easter eggs, mascot and props for Easter in the Park community event
29 March 2023	\$333.33	Pine Rivers Municipal Brass Band Incorporated	Stage hire for Pine Rivers Municipal Brass Band Concert
31 March 2023	\$400	Marchant United Incorporated	2023 season soccer club uniforms
31 March 2023	\$100	Marchant United Incorporated	2023 season soccer club uniforms
6 April 2023	\$200	Wildlife Rescue Queensland Incorporated	Gift cards for volunteers in recognition of their time and expenses incurred in providing volunteering services
29 May 2023	\$495	Eatons Hill Community Kindergarten Association Incorporated	Performance hire for I Love My World, Recycling Show
1 June 2023	\$908	All Saints Parish Primary School	Prizes for STEM Under the Stars community event
13 June 2023	\$150	Pine Rivers Ladies Bowling Club Incorporated	Ladies Two Bowl Triples Carnival
16 June 2023	\$500	Queensland Koala Crusaders Incorporated	Mulch for habitat expansion at Edward Allison Park
16 June 2023	\$150	Eatons Hill Community Kindergarten Association Incorporated	Hall hire, decorations and cleaning costs for Eatons Hill Community Kindergarten Trivia Night

Cr Matt Constance - Division 10

Date Allocated	Amount Funded	Recipient	Purpose of funding
13 July 2022	\$1,549	Patricks Road State School P&C Association	Generator hire, flood lights, mobile cold room, projector, screen and sound system for Night Under the Stars Movie Night
20 July 2022	\$500	The Hills & Districts Chamber of Commerce Incorporated	Catering for the Hills & Districts Chamber of Commerce 30th Anniversary Celebration
28 July 2022	\$100	Bhutanese Nepali Association of Queensland Incorporated	Jerseys and bibs, soccer balls, refreshments for players and hire of professional referees for soccer tournament
12 August 2022	\$500	Queensland Justices Association Pine Rivers Branch	Microphone, tripod, Square Point of Sale device, banners and tablecloth for public services
18 August 2022	\$150	Lutheran Church of Australia Queensland District (Lutheran Community Care)	Promotional packs for Child Protection Week event

Date Allocated	Amount Funded	Recipient	Purpose of funding
23 September 2022	\$500	West Arana Hills Old Boys Association Incorporated	Prizes and barbeque supplies for charity golf day
23 September 2022	\$375	Albany Creek Cluster Chaplaincy Committee	Prizes for community trivia event
27 September 2022	\$1,000	North Brisbane Mountain Bike Club Incorporated	Marquee for the Northside Trail Care Alliance
1 November 2022	\$1,407	Stationery Aid Limited	School stationery and booklist packs for disadvantaged school students
10 November 2022	\$750	Hills District Chamber of Commerce	Awards, trophies and catering for Chamber Awards Night & Christmas Celebrations
10 November 2022	\$100	Hills District Chamber of Commerce	Catering and entertainment for The Hills & Districts Chamber of Commerce - Seniors Christmas Celebration
10 November 2022	\$300	The Lions Club of Brisbane - Bunya Incorporated	Catering supplies for Bunya Downs Estate Community Christmas Party
16 November 2022	\$500	St Vincent de Paul Society QLD (Albany Creek)	Food supplies, square reader and iceboxes for fundraising sausage sizzle
22 November 2022	\$200	Restore Social Enterprises Incorporated	Asset labels and engravers for not-for-profit Household Library
30 November 2022	Event did not proceed. Allocation for this project was \$2000 (not allocated in Finance system)	Golden Valley Keperra Lions Club Incorporated	Sound and lighting equipment for the 'The Hills Community Carols'
25 January 2023	\$1,000	Picabeen Community Association Incorporated	Mental Health First Aid training facilitator for 'Train the Trainer Project'
24 February 2023	\$50	Restore Social Enterprises Incorporated	Prizes for fundraising Trivia Night
15 March 2023	\$100	Pine Rivers Koala Care Association Incorporated	Water pump, steel mesh cart and tools for use in habitat maintenance
16 March 2023	\$191	Patricks Road State School P&C Association	Hire of inflatables for use at school Colour Run Explosion event
17 March 2023	\$100	Queensland Lapidary and Allied Craft Clubs Association Incorporated	Advertising banners, signage, wristbands and souvenirs for National Gem & Mineral Show 2023
23 March 2023	\$721	Ferny Hills and Districts Swimming Club Incorporated	Engraving and trophies for end of season presentation day
24 March 2023	\$200	The Trustee for Tyson Evans Scholarship Fund	Tyson Evans Art Scholarship
11 April 2023	\$1,578	The Lions Club of Brisbane - Bunya Incorporated	Westinghouse iGen2600 Digital Inverter Generator
17 April 2023	\$200	Moreton Youth Music Ensembles Incorporated	Conductor's stand and sheet music for concerts
27 April 2023	\$250	Rotary Club of Caboolture Incorporated	Corflute signs, banners, stickers, tables and bar stools for the Red Ride 2023 - Ride Against Domestic Violence

Date Allocated	Amount Funded	Recipient	Purpose of funding
2 May 2023	\$2,000	Variety Queensland Incorporated	Two Apple iPads, Apple pencils and protective iPad covers
2 May 2023	\$500	The Hills District Community Garden Incorporated	Garden tools, soil, fertiliser and seeds/seedlings for Community Garden
16 May 2023	\$900	Creative Samford Incorporated	Venue hire and decoration, catering and String Quartet for Samford and District Arts Trail Opening Night
30 May 2023	\$150	Mindle Bygul Aboriginal Corporation	Female Elder of year, Male Elder of year, Black business of the year NAIDOC Awards
13 June 2023	\$1,185	Moreton Climate Action Now	Marquee for use at markets and community events
16 June 2023	\$1,859	Patricks Road State School	Barbeque for community breakfasts
19 June 2023	\$1,978	The Nest Community Incorporated	Display cases, cabinets and lighting for sewing stations as part of The Exchange Program

Cr Darren Grimwade - Division 11

Date Allocated	Amount Funded	Recipient	Purpose of funding
15 August 2022	\$1,450	Mount Glorious Community Association Incorporated	Door displays, hardware and advertising for Art with Altitude exhibition
23 August 2022	\$2,000	Samford Primary P&C Association	Sponsorship of the Pig races at Samford State School's 150th year festival
19 September 2022	\$600	Dayboro Agricultural Horticultural and Industrial Association Incorporated	Timber and prizes for 2023 Dayboro Woodchopping Competition
30 September 2022	\$475	Moreton Climate Action Now campaign	Advertising, printing of certificates and catering for exhibition of Dayboro 2032 and Beyond Bright Sparks Creative Challenge
6 October 2022	\$1,700	Queensland Steam and Vintage Machinery Society Incorporated	Narangba Scouts event parking and first aid assistance at the New Wheels Through Time Petrie event
26 October 2022	\$1,500	Destiny Family and Community Services Limited	Portaloos, prize money and sound equipment for Narangba Community Skateboarding Competition
27 October 2022	\$740	The Carers Foundation Australia	Venue and catering equipment hire, entertainment, signage and music for Unsung Heroes community fundraising event
17 November 2022	\$499	Samford and Districts Progress and Protection Association	Performers and entertainment for Christmas on Main Street event

Date Allocated	Amount Funded	Recipient	Purpose of funding
21 November 2022	\$1,140	Samford Golden Valley Pony Club	Trophies and accommodation for event officials
23 November 2022	\$500	Orphan Native Animal Rear and Release Association Incorporated	Indoor cage for wildlife
23 November 2022	\$1,569 *\$2,000 allocated however \$431 returned	The Grange Company of Target Archers Incorporated	Water for irrigating club turf
23 November 2022	\$699	Dayboro District Progress Association Incorporated	Entertainment for Swaggies Christmas children's event
1 December 2022	\$100	Youth and Families Association of Pine Rivers Incorporated	Counselling resources & office supplies
10 January 2023	\$1,750	Samford District Bowls Club Incorporated	Prizes for Village Bowls Competition and Men's Veteran Fraternity League Bowls Competition
18 January 2023	\$499	Rotary Club of Samford Incorporated	Pot plants for new citizens as part of the 2023 Citizenship Ceremony
2 March 2023	\$1,780	Narangba Demons Baseball Club Incorporated	Marquees for club players and spectators
3 March 2023	\$600	Dayboro and Districts Junior Rugby League Sports Club Incorporated	Prizes, security, portable toilets and entertainment for Rugby League Pine Cup event
17 March 2023	\$200	Queensland Lapidary and Allied Craft Clubs Association Incorporated	Advertising banners, signage, wristbands and souvenirs for National Gem & Mineral Show 2023
29 March 2023	\$458	The Young Men's Christian Association of Brisbane	Easter eggs, mascot and props for Easter in the Park community event
12 April 2023	\$500	Samford and District Show Society Incorporated	Adults Art & Craft section prizes for the Samford Show
12 April 2023	\$2,000	Dayboro Rodeo Association Incorporated	Entertainment for the 2023 Dayboro Rodeo
16 May 2023	\$426	Creative Samford Incorporated	Venue hire and decoration, catering and String Quartet for Samford and District Arts Trail Opening Night

Cr Tony Latter - Division 12

Date Allocated	Amount Funded	Recipient	Purpose of funding
12 July 2022	\$1,020	Elimbah Sports & Recreation Committee Incorporated	Function room and golf buggy hire for Community Golf Day Fundraiser
16 August 2022	\$2,000	Lions Club of Wamuran Incorporated	Slide hire for Wamuran Family Fun Day community event

Date Allocated	Amount Funded	Recipient	Purpose of funding
16 August 2022	\$1,326	Woodford Historical Society Incorporated	Catering, advertising, printing and signage for the 2022 Villeneuve Neurum Reunion event
16 August 2022	\$2,000	Woodford Lions Club Incorporated	Entertainment, lantern materials, advertising and portable toilets for street parade event
18 August 2022	\$240	Neighbourhood Centre Caboolture Incorporated	Printing for client information booklets
24 August 2022	\$2,000	Woodford Community Art Group Incorporated	Catering and prizes for the Woodford Community Art Group Members Competition/Exhibition
24 August 2022	\$234	Zonta Club of Caboolture Incorporated	Hall hire for High Tea and Fashions Morning Tea fundraising event
31 August 2022	\$1,000	Lions Club of Wamuran Incorporated	Hire of amusement rides and entertainment for Wamuran Family Fun Day community event
13 September 2022	\$1,873	Mount Mee State School Parents and Citizens Association	Replacement barbeque, catering and dance costumes for 2022 Bush Dance Fundraiser
13 September 2022	\$1,766	Zonta Club of Caboolture Incorporated	Catering at Coercive Control Symposium on domestic and family violence
26 September 2022	\$2,000	Stanley Rivers Junior Rugby League Club Incorporated	Club jerseys for 2023-24 season
23 November 2022	\$150	Business and Professional Women Caboolture	Prizes for BPW Caboolture Student Business Award
3 March 2023	\$479	Caboolture Athletics Club Incorporated	iPad for development coaching
3 April 2023	\$2,000	Woodford P-10 State School P&C Association	Catering, lighting and entertainment for school bush dance
31 May 2023	\$2,000	Woodford Lions Club Incorporated	Hall and band hire, prizes and catering for Dancing in the Cool community dance event
6 June 2023	\$614	The Scout Association of Australia Queensland Branch Incorporated - Burpengary Scout Group	Scout Group flags and flag poles
16 June 2023	\$483	Caboolture Orchid Society Incorporated	Catering for function farewelling President and Treasurer and acknowledging volunteers



ACCOUNTABILITY

In accordance with section 289(1) and (2) of the Local Government Regulation 2012 the Chief Executive Officer must 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 section 150EL 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 section 150EQ 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 Register of Interests for each Councillor can be viewed on Council's website.

OUR ETHICAL CULTURE

In accordance with section 23 of the *Public Sector Ethics Act 1994* the Chief Executive Officer of a public sector entity must ensure that the administrative procedures and management practices of the entity have proper regard to (a) this Act in particular, the ethics principles and values; and (b) the entity's approved code of conduct.

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 when carrying out their roles, responsibilities and obligations. The code is aligned to the standards of conduct based on the ethics principles and values in the *Public Sector Ethics Act 1994*. Code of conduct eLearning training is mandatory for all new employees and an annual refresher is required for all existing employees.

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.

FRAUD AND CORRUPTION CONTROL

Council has a zero-tolerance approach to fraud and corruption. This commitment is underpinned by our *Fraud and Corruption Control Policy and Plan*, which outlines operational controls and processes 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 maintains an independent whistleblower hotline (Your Call) to encourage reporting and safeguard those who report.



COMPETITIVE NEUTRALITY COMPLAINTS

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.

In accordance with section 190(1)(i) and (j) of the Local Government Regulation 2012, there were no competitive neutrality complaints for Council's business activities subject to the Code of Competitive Conduct during the 2022-23 financial year.

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 members of the public 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 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.

Council has a centre-led complaints management process to allow for enhanced complaint and trend tracking, cross-council coordination, continuous improvement and reporting. 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.

In accordance with section 187(2) of the Local Government Regulation 2012 Council is required to disclose the number of complaints made and resolved through our administrative action complaint process during the financial year.

Administrative Action Complaints	2022/23
Number of complaints received and resolved at stage 1 and 2 in the financial year	Not Reported
Number of complaints made as stage 3 in the financial year	39
Number of complaints resolved as stage 3 in the financial year	27
Number of unresolved stage 3 complaints at the end of the financial year	12
Number of unresolved stage 3 complaints made in the previous financial year	0

COUNCIL REGISTERS

In accordance with section 190(1)(f) of the Local Government Regulation 2012, Council maintains the following registers:

- Register of Local Laws
- Register of Assets
- Register of Roads Map
- Register of Business Activities
- Register of Cost-Recovery Fees
- Register of Delegations - Mayor
- Register of Delegations - Council to Chief Executive Officer
- Register of Delegations - Chief Executive Officer to Employees
- Registers of Interests - Mayor, Councillors, Senior Executive Officers, and related persons
- Register of Conflicts of Interest - Mayor, Councillors, Senior Executive Officers and employees
- Register of Councillor Conduct
- Register of Contact with Lobbyists
- Register of Gifts and Benefits
- Register of Policies
- Register of Pre-Qualified Suppliers.

JOINT GOVERNMENT ACTIVITY AND REGIONAL COOPERATION

In accordance with section 190(1)(d) of the Local Government Regulation 2012, Council must include details of any services, facility or activity supplied by another local government (under an agreement for conducting a joint government activity), where special rates or charges were levied. There were no such services provided by another local government in the 2022-23 financial year.

Council fosters regional cooperation on issues affecting local government and the South East Queensland region. In support of this commitment, the Mayor, Councillors, Senior Executive Officers and Council employees attend relevant conferences and events and meet with other local authorities and government agencies as part of their duties.



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
- Sustainability – long-term planning to ensure the financial sustainability of concessions.

For the financial year ending 30 June 2023 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 2022-23.

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 2022-23 financial year. A summary of special charges is provided below.

Further information on the special charges for the 2022-23 financial year is available in Council's budget, accessible online at 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 \$269,449 in the 2022-23 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 \$118,801 in the 2022-23 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 \$361,885 in the 2022-23 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 \$1,134,458 in the 2022-23 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 \$1,228,614 with \$26,521 being spent in the 2022-23 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.

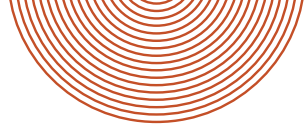
The special charge applied to properties in the Pacific Harbour estate with canal frontage. This includes lots in a community titles scheme where the scheme land has canal frontage, and the whole of the Pacific Harbour Marina complex. The whole area is precisely delineated on a map prepared and adopted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

The special charge raised \$280,060 with \$139,001 being spent in the 2022-23 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 \$276,484 with a credit of \$4,287 in expenses applicable in the 2022-23 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 \$149,078 in the 2022-23 financial year.





CEO ASSESSMENT OF COUNCIL'S PERFORMANCE

As we reflect on the 2022-23 financial year, we find ourselves in a continued period of growth, with an influx of approximately 32 new residents joining our city every day. This growth brings with it exciting opportunities but also significant challenges. The cost of living, a housing crisis, supply chain disruptions, increased costs of goods and services, and talent shortages for some staff roles have all made a profound impact on our community, local businesses, and our ability to deliver services and projects.

Delivering our new Corporate Plan

This year marks the beginning of our five-year Corporate Plan 2022-2027, which commenced on July 1, 2022. The Corporate Plan serves as our guiding compass, directing resources towards delivering what matters most to our communities. In this fiscal year, we successfully finalised and adopted several long-term strategies. Key initiatives included the development of a new community engagement framework and advancing our Moreton Bay city proposal. We remain committed to progressing the remaining 40 key initiatives, with 25 of them being ongoing.

Our Operational Plan 2022-23 key performance indicators (KPIs) showed strong performance (93% of KPIs either on track or on watch) within a challenging operating environment consisting of supply chain shortages and resource constraints. These nation-wide trends continue to have an impact on our projects and the delivery of services to the community. You can find more details on our progress in this Annual Report.

Planning for the future

Our strategies serve as a clear roadmap for the future, addressing issues of growth and sustainability. As we transition to a city, these strategies will evolve to support our transformation. Extensive community engagement remains a cornerstone of our planning efforts.

Rebuilding our City

Following the conclusion of COVID-19 restrictions and the 2022 flood event, we remain dedicated to rebuilding our city. We've taken lessons from recovery work to heart and are making progress in economic recovery and growth, with a focus on the Regional Economic Development Strategy (REDS).

Working towards Reconciliation

Our commitment to reconciliation is embodied in our first Reconciliation Action Plan (RAP), which outlines principles and practical actions to guide our reconciliation efforts. This plan primarily focuses on internal actions and represents a significant step forward in our reconciliation journey.



Financial Performance

Despite external challenges such as supply chain disruptions and rising costs, our financial performance for 2022-23 was robust. We successfully delivered a \$266 million capital program for the 2022-23 financial year, resulting in the development and delivery of crucial community infrastructure.

Supporting our People

Our dedication to our people and culture is evident through our leadership programs, onboarding of 750 new team members, and ongoing work to enhance safety across the organisation. These initiatives reinforce our commitment to creating a positive and inclusive work environment.

In conclusion, 2022-23 was marked by growth, challenges, and resilience. As we continue to work towards building a vibrant future for our city, we remain committed to delivering on our Corporate Plan and supporting our community. Together, we will overcome challenges and continue to be a thriving and sustainable community.

BENEFICIAL ENTERPRISES

During the 2022-23 financial year, Council conducted one beneficial enterprise being Millovate Pty Ltd.

Millovate Pty Ltd 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 Pty Ltd 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

Where there have been any instances in which Council invited tenderers to take account of a change in the tender specifications, it has been done having regard to the sound contracting principles and in accordance with s228(7) of the Local Government Regulation 2012.

IDENTIFYING SIGNIFICANT BUSINESS ACTIVITIES

In 2022-23 Council conducted the following business activities, including significant business activities:

- Bongaree Caravan Park
- Toorbul Caravan Park
- Bells Caravan Park
- Morayfield Sport and Events Centre
- Pool Facility Management (Belgravia Leisure)
- Queensland State Equestrian Centre
- Redcliffe Entertainment Centre
- Waste*

* During 2022-23 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 2022-23.

THE COMMUNITY FINANCIAL REPORT FOR 2022-23

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:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flow

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 2023	\$'000
Operating Revenue	
Rates and utility charges	374,734
Fees and charges	40,359
Grants, subsidies and contributions	31,052
Interest revenue	38,256
Other revenue	45,607
Share of profit of associate	80,096
Total Operating Revenue	610,104

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023	\$'000
Operating Expenses	
Employee benefits	(196,598)
Materials and services	(219,808)
Depreciation and amortisation	(135,158)
Finance costs	(16,699)
Total Operating Revenue	(568,263)
Operating Result	
Capital Revenue and Expenses	
Grants, subsidies and contributions	144,720
Capital Income	22,930
Capital Expenses	(14,658)
Capital Result	152,992
NET RESULT	194,833
Other Comprehensive Income	634,111
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	828,944

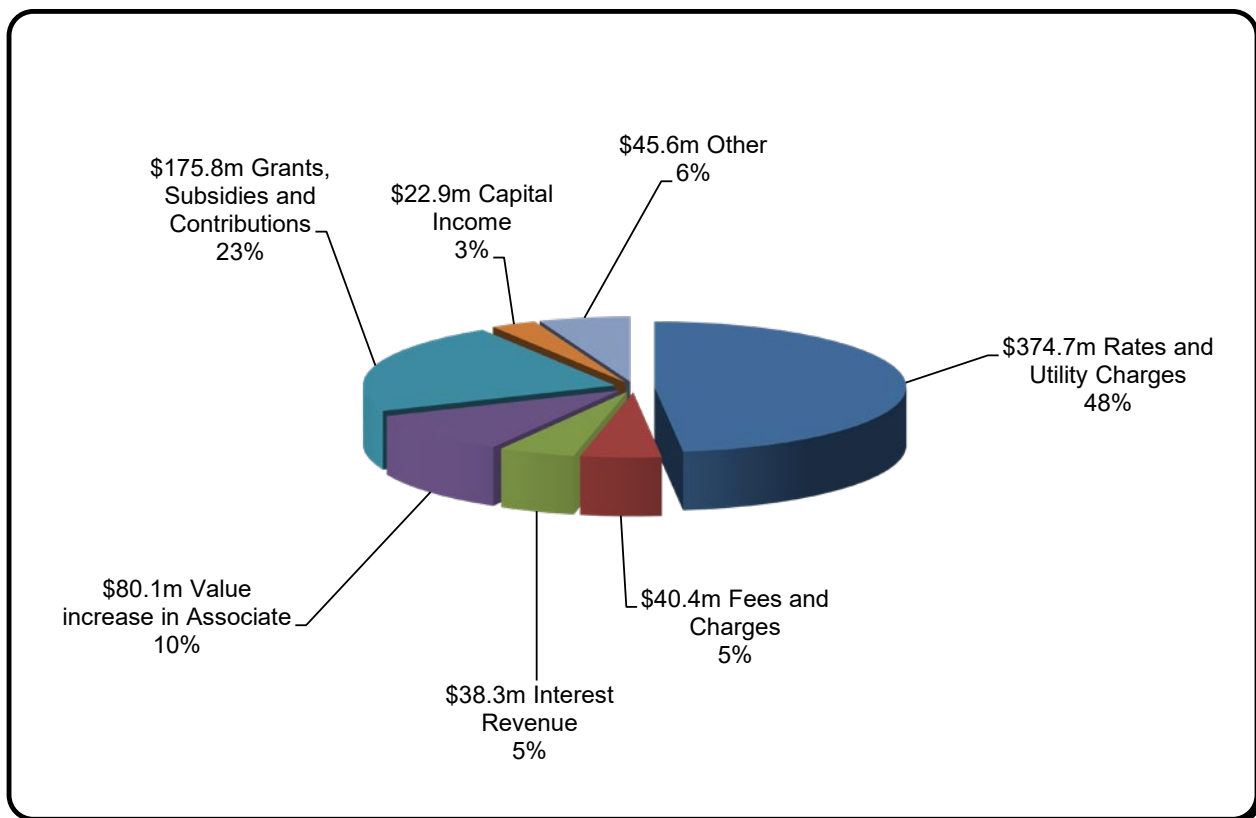
Sourcing our revenue: What it comprises

Key Council's revenue sources include:

- **Rates and Utility Charges** - these are 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 development application process through to animal registrations.
- **Grants, Subsidies and Contributions** - Council receives capital and operational grants and subsidies from federal and state governments which can be for general or specific purposes (grants to fund certain projects). 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 handed over by developers after construction. Monetary contributions in the form of infrastructure contributions are paid to Council to assist in delivering essential infrastructure required for the future growth of the region.

- **Interest Revenue** - revenue earned by Council on term deposits held with banks and interest payments Unitywater pay to Council.
- **Other Revenue** - is predominately tax payments received from Unitywater and other miscellaneous forms of revenue.
- **Share of Profit of Associate** - is Councils portion of Unitywater's annual net operating profit. This is a non-cash revenue source.
- **Capital Income** - asset revaluations that must be recorded separate to other comprehensive income - This is a non-cash income source.
- **Other Comprehensive Income** - is predominately increases in the value of Council's infrastructure as a result of asset revaluations. This is a non-cash income source.

Sources of Revenue - \$777.8 million



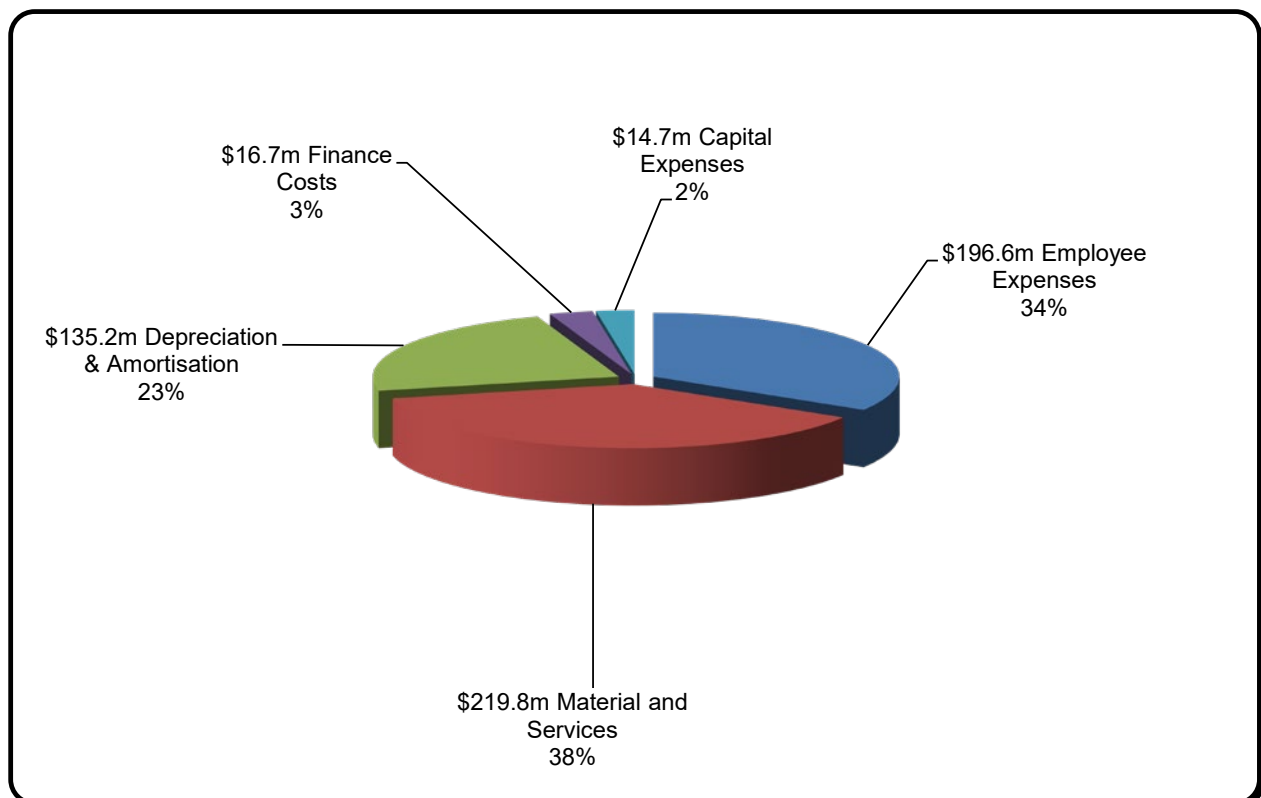
Graph shows the breakdown for 2022-23

Identifying our expenses: What it comprises

Key Council's revenue sources include:

- **Employee Expenses** - These 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** - These are the operating costs incurred for the purchase of materials or other services necessary to deliver Council services.
- **Depreciation and Amortisation** - Is 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** - These are the costs mainly associated with interest on borrowings and banking fees.
- **Capital Expenses** - These represent predominantly the value of assets replaced or disposed of throughout the year.

Expenditure by type - \$583 million



Graph shows the various classification of Council's expenditure incurred during 2022-23

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 2023	\$'000
Assets	
Cash Balance	104,975
Other Current Assets	235,047
Non-Current Assets	9,196,426
Total Operating Revenue	9,536,448
Liabilities	
Current Liabilities	177,728
Non-Current Liabilities	329,130
Total Liabilities	506,858
NET COMMUNITY ASSETS	9,029,590
Community Equity	
Retained Surplus	6,716,257
Asset Revaluation Surplus	2,313,333
TOTAL COMMUNITY EQUITY	9,029,590

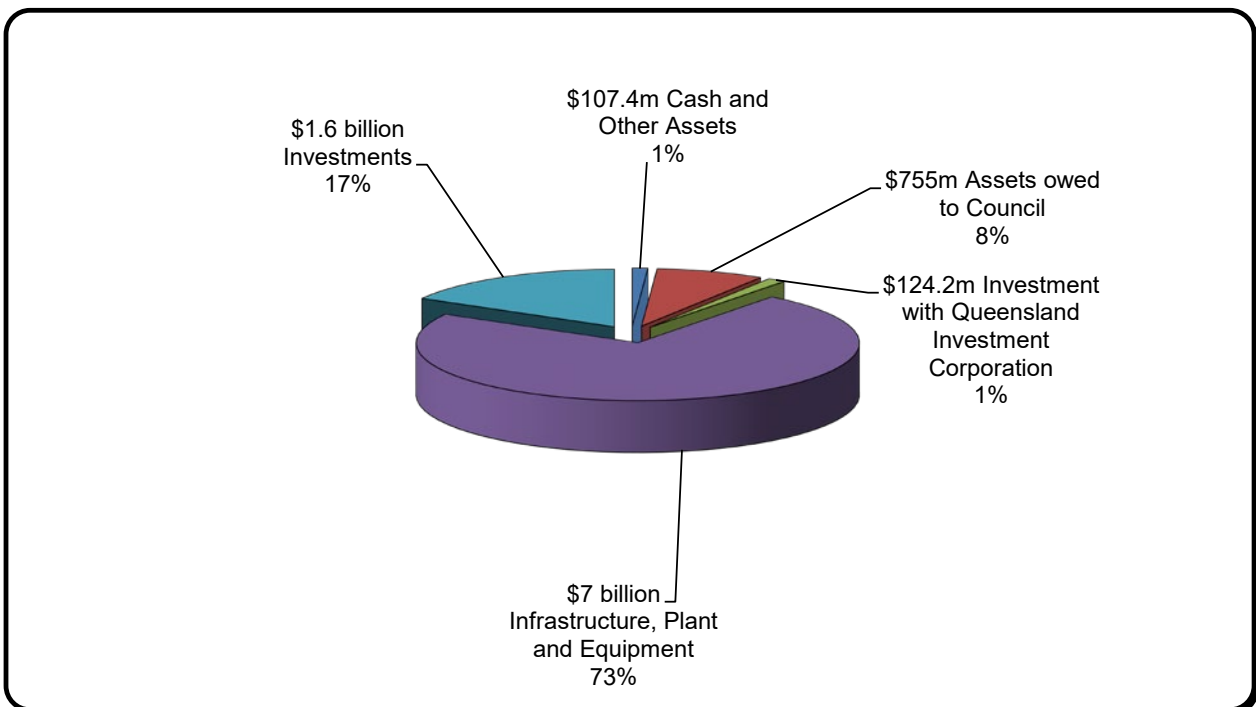


Assets: What the community owns

- **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 \$9.5 billion as at 30 June 2023.

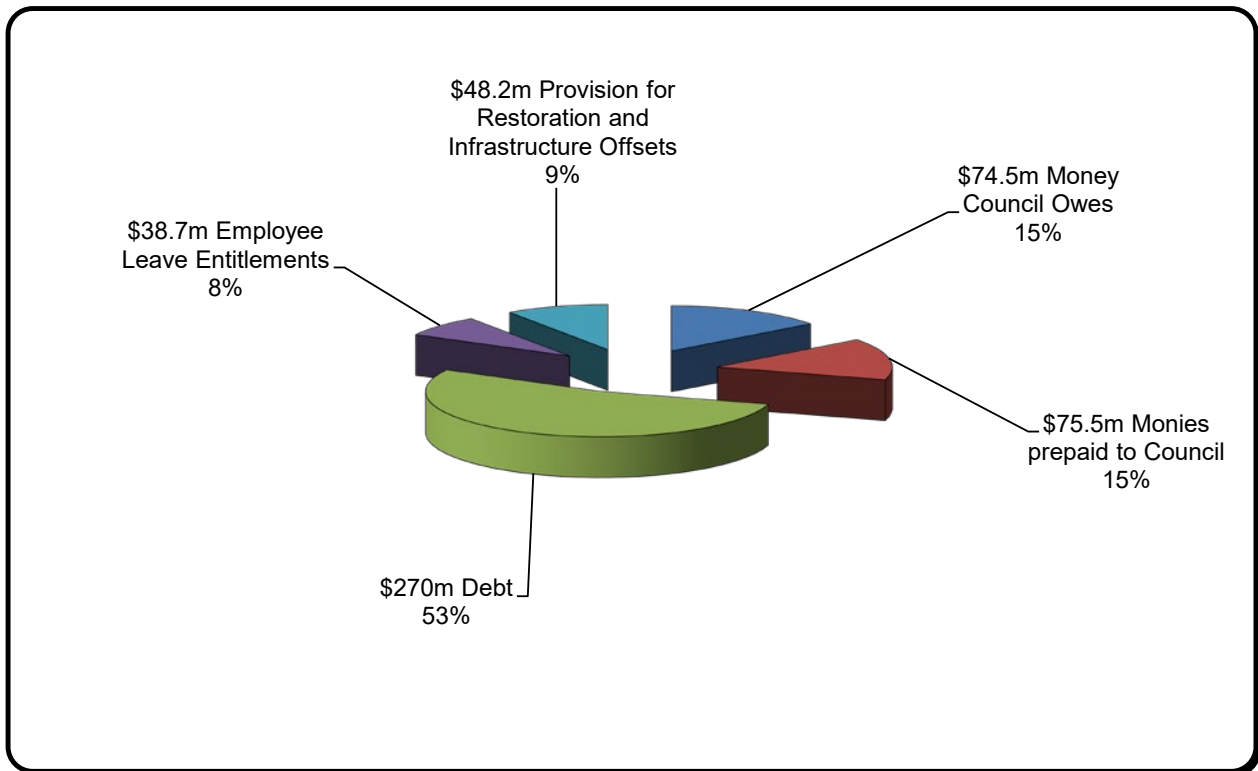
What the community owes - \$9.5 billion



Liabilities: What the community owes

- **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.

What the community owes - \$506.9 million



Graph shows the major classes of liabilities



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.

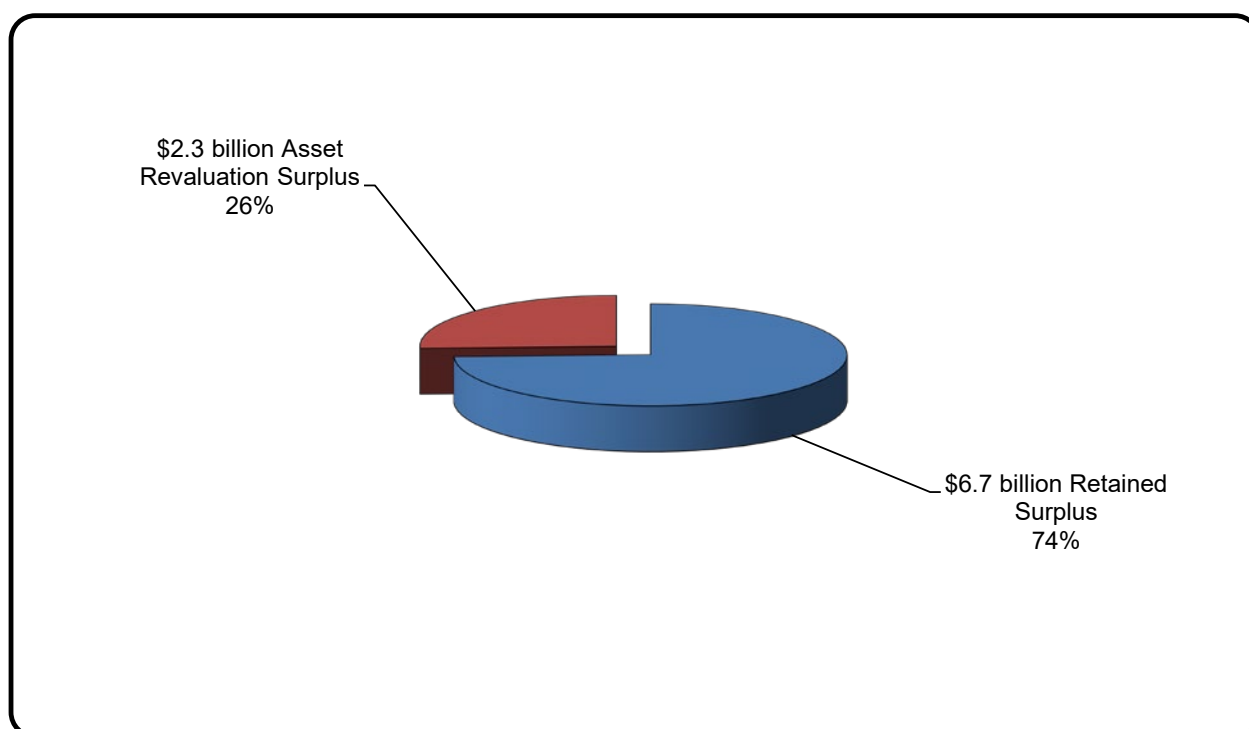
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023	\$'000
Balance as at 1 July 2022	8,198,008
Add: Net Result	194,833
Add: Other Comprehensive Income	634,111
Add: Increase to equity on the recognition of assets	2,638
BALANCE AT 30 JUNE 2023	9,029,590

Community 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 2023 is \$9 billion. Community equity consists of an asset revaluation surplus and retained surplus.

Breakdown of community equity - \$9 billion



Statement of Cash Flow

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 FLOW FOR THE YEAR ENDED 30 JUNE 2023	\$'000
Opening Cash Balance	192,374
Net cash flows from Operating Activities	193,013
Net cash flows from Investing Activities	(238,220)
Net cash flows from Financing Activities	(42,192)
Net decrease in cash held	(87,399)
Cash at the end of the financial year	104,975

Cash: what were the major inflows and outflows of cash?

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

- **Cash flows from operating activities** includes cash coming into Council (inflows) and cash going out of Council (outflows) from the day-to-day operations of Council.
- **Cash flows from investing activities** include outflows of cash when investing in term deposits and inflows of cash when term deposits 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 inflows can occur from Council selling assets (for example, land, plant and equipment)
- **Cash flows from financing activities** cash inflows of money Council borrows (loans) and cash outflows when Council repays the loans.

Council ended the year with \$104.9m in cash. This is a stable 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 2023		\$'000
Cash at beginning of the financial year		192,374
Cash Flows from Operating Activities		
Cash received from rates and utility charges		387,755
Cash received from fees and charges		68,509
Cash received from other revenue		13,967
Cash received from interest earned		38,409
Cash received from rent		4,499
Cash received from operational grants and contributions		31,052
Cash received from capital grants, subsidies, contributions		94,288
Cash received from tax equivalents		26,336
Cash used to pay employees and material and services		(457,475)
Cash used to pay interest on debt		(14,327)
Net Cash Provided by Operating Activities		193,013
Cash Flows from Investing Activities		
Cash used to pay for property, plant and equipment		(263,426)
Cash from the sale of assets		2,644
Cash received from dividends		27,706
Cash net movement in investments		(5,055)
Cash net movement in loans to community organisations		(89)
Net Cash Provided by Investing Activities		(238,220)
Cash Flows from Financing Activities		
Cash spent on the repayment of loans		(41,859)
Cash spent on the repayment of leases		(333)
Net Cash Provided by Financing Activities		(42,192)
Cash at end of the financial year		104,975



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 Moreton Bay.

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.

	2022-23 Actual	Target	Analysis
<p>Asset sustainability ratio</p> <p>Demonstrates whether Council is renewing infrastructure assets at the same rate that it is wearing out its overall stock of assets.</p>	61.5%	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.
<p>Net financial liabilities ratio</p> <p>Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues.</p>	27.3%	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.
<p>Operating surplus ratio</p> <p>Demonstrates the extent to which operating revenues cover operating expenses only or are available for capital purposes.</p>	6.9%	between 0% and 10%	This positive ratio indicates Council has achieved an operating surplus with recurring operating revenue exceeding recurring operating expenses. Council is committed to achieving ongoing positive operating surplus ratios to ensure long-term financial sustainability.

The targets indicated are recommended by the Department of State Development, Infrastructure, Local Government and Planning in accordance with the "Financial management (sustainability) guideline 2013". The guideline is available online at statedevelopment.qld.gov.au.



FINANCIAL SNAPSHOT

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

	2022-23 \$	2021-22 \$
Net rate revenue	374.7m	349.9m
Fees and charges revenue	40.4m	45.1m
Total operating revenue	610.1m	582.1m
Operating expenses	568.3m	521.9m
Operating result	41.8m	60.2m
Net Result	194.8m	193.4m
Total Assets	9.5b	8.7b
Total Liabilities	506.9m	535.7m
Total Equity	9b	8.2b
Capital expenditure on assets	265.6m	250m
Cash on hand	105m	192.4m
Operating surplus ratio	6.9%	10.3%
Net financial liabilities ratio	27.3%	19.8%
Asset sustainability ratio	61.5%	70.1%

Further detailed information on Council's 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 council@moretonbay.qld.gov.au



FINANCIAL STATEMENTS FOR THE YEAR

The Audited financial statements for 2022-23.

MORETON BAY CITY COUNCIL
(Formerly known as Moreton Bay Regional Council)

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 June 2023

MORETON BAY CITY COUNCIL

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MORETON BAY CITY COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2023

	Note	Consolidated		Council	
		2023	Restated 2022	2023	Restated 2022
		\$'000	\$'000	\$'000	\$'000
Income					
Revenue					
Recurring Revenue					
Rates and utility charges	3(a)	374,734	349,894	374,734	349,894
Fees and charges	3(b)	40,359	45,075	40,359	45,075
Grants, subsidies and contributions	3(c)(i)	31,052	30,121	31,052	30,121
Sales revenue		5,189	5,251	5,189	5,251
		<u>451,334</u>	<u>430,341</u>	<u>451,334</u>	<u>430,341</u>
Capital Revenue					
Grants, subsidies and contributions	3(c)(ii)	144,720	148,718 *	144,720	148,718 *
Other Income					
Rental income		4,499	4,513	4,499	4,513
Interest revenue	3(d)	38,354	31,146	38,256	31,140
Other revenue	3(e)	35,919	26,895	35,919	26,895
Share of profit of associate	10	80,096	89,181	80,096	89,181
		<u>158,868</u>	<u>151,735</u>	<u>158,770</u>	<u>151,729</u>
Capital Income	3(f)	22,930	3,906	22,930	3,906
Total Income		<u>777,852</u>	<u>734,700</u>	<u>777,754</u>	<u>734,694</u>
Expenses					
Recurring Expenses					
Employee benefits	4(a)	(198,006)	(185,455)	(196,598)	(184,070)
Materials and services	4(b)	(218,193)	(201,379)	(219,808)	(204,527)
Depreciation and amortisation					
Property, plant and equipment	11	(134,828)	(114,399) *	(134,828)	(114,399) *
Right of use assets		(330)	(233)	(330)	(233)
Finance costs	4(c)	(16,699)	(18,656)	(16,699)	(18,656)
		<u>(568,056)</u>	<u>(520,122) *</u>	<u>(568,263)</u>	<u>(521,885) *</u>
Capital Expenses	4(d)	(14,658)	(19,449)	(14,658)	(19,449)
Total Expenses		<u>(582,714)</u>	<u>(539,571) *</u>	<u>(582,921)</u>	<u>(541,334) *</u>
NET RESULT		<u>195,138</u>	<u>195,129</u>	<u>194,833</u>	<u>193,360</u>
Other Comprehensive Income					
Items that will not be reclassified to net result					
Increase in asset revaluation surplus	17	634,111	661,521	634,111	661,521
Total other comprehensive income for the year		<u>634,111</u>	<u>661,521</u>	<u>634,111</u>	<u>661,521</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>829,249</u>	<u>856,650 *</u>	<u>828,944</u>	<u>854,881 *</u>

The accompanying notes form part of these financial statements.

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

MORETON BAY CITY COUNCIL
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

	Note	Consolidated		Council	
		2023 \$'000	Restated 2022 \$'000	2023 \$'000	Restated 2022 \$'000
Assets					
Current Assets					
Cash and cash equivalents	5	107,089	194,474	104,975	192,374
Trade and other receivables	6	77,593	75,847	77,565	75,626
Investments	8	155,055	150,000	155,055	150,000
Inventories		2,427	2,178	2,427	2,178
Total Current Assets		342,164	422,499	340,022	420,178
Non-Current Assets					
Trade and other receivables	6	677,473	677,413	677,473	677,413
Other financial assets	7	124,175	114,016	124,175	114,016
Investments	8	15	15	15	15
Investment property	9	22,750	23,310	22,750	23,310
Investment in associate	10	1,420,914	1,378,918	1,420,914	1,378,918
Property, plant and equipment	11	6,949,522	6,118,287 *	6,949,522	6,118,287 *
Right of use assets		1,577	1,558	1,577	1,558
Total Non-Current Assets		9,196,426	8,313,517 *	9,196,426	8,313,517 *
Total Assets		9,538,590	8,736,016 *	9,536,448	8,733,695 *
Liabilities					
Current Liabilities					
Trade and other payables	12	81,123	73,202	81,034	72,632
Contract liabilities	13	9,440	13,784	9,440	13,784
Lease liabilities		359	336	359	336
Borrowings	14	40,541	42,387	40,541	42,387
Provisions	15	14,797	15,886	14,797	15,886
Other liabilities	16	31,557	30,315	31,557	30,315
Total Current Liabilities		177,817	175,910	177,728	175,340
Non-Current Liabilities					
Lease liabilities		1,353	1,360	1,353	1,360
Borrowings	14	229,431	269,444	229,431	269,444
Provisions	15	53,396	41,310	53,393	41,304
Other liabilities	16	44,953	48,239	44,953	48,239
Total Non-Current Liabilities		329,133	360,353	329,130	360,347
Total Liabilities		506,950	536,263	506,858	535,687
NET COMMUNITY ASSETS		9,031,640	8,199,753 *	9,029,590	8,198,008 *
Community Equity					
Retained surplus		6,718,307	6,520,531 *	6,716,257	6,518,786 *
Asset revaluation surplus	17	2,313,333	1,679,222	2,313,333	1,679,222
TOTAL COMMUNITY EQUITY		9,031,640	8,199,753 *	9,029,590	8,198,008 *

The accompanying notes form part of these financial statements.

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

MORETON BAY CITY COUNCIL
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

Consolidated	Retained Surplus	Asset Revaluation Surplus	Total Community Equity
Note	\$'000	\$'000	\$'000
		17	
Balance as at 1 July 2022 (Restated)	6,520,531	1,679,222	8,199,753
Net result	195,138	-	195,138
Other comprehensive income for the year			
Increase in asset revaluation surplus	-	634,111	634,111
Adjustment to equity on the recognition of assets	2,638	-	2,638
Total comprehensive income for the year	197,776	634,111	831,887
Balance at 30 June 2023	6,718,307	2,313,333	9,031,640
Balance as at 1 July 2021 (Restated)	6,317,310	1,017,701	7,335,011 *
Net result	195,129	-	195,129
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	203,221	661,521	864,742 *
Balance at 30 June 2022 (Restated)	6,520,531	1,679,222	8,199,753 *

The accompanying notes form part of these financial statements.

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

MORETON BAY CITY COUNCIL
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

Council	Retained Surplus	Asset Revaluation Surplus	Total Community Equity
Note	\$'000	\$'000	\$'000
Balance as at 1 July 2022 (Restated)	6,518,786	1,679,222	8,198,008
Net result	194,833	-	194,833
Other comprehensive income for the year			
Increase in asset revaluation surplus	-	634,111	634,111
Adjustment to equity on the recognition of assets	2,638	-	2,638
Total comprehensive income for the year	197,471	634,111	831,582
Balance at 30 June 2023	6,716,257	2,313,333	9,029,590
Balance as at 1 July 2021 (Restated)	6,317,334	1,017,701	7,335,035 *
Net result	193,360	-	193,360
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	201,452	661,521	862,973 *
Balance at 30 June 2022 (Restated)	6,518,786	1,679,222	8,198,008 *

The accompanying notes form part of these financial statements.

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

MORETON BAY CITY COUNCIL
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

	Note	Consolidated		Council	
		2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Cash flows from operating activities					
Receipts from customers		600,263	630,465	600,070	630,472
Payments to suppliers and employees		(457,751)	(421,039)	(457,475)	(423,140)
Interest received		38,506	31,839	38,409	31,833
Tax equivalent received		26,336	29,632	26,336	29,632
Borrowing costs		(14,327)	(16,696)	(14,327)	(16,696)
Net cash inflow from operating activities	CF-1	193,027	254,201	193,013	252,101
Cash flows from investing activities					
Payments for property, plant and equipment		(263,426)	(245,777)	(263,426)	(245,777)
Proceeds from sale of property, plant and equipment		2,644	1,762	2,644	1,762
Net movement in loans to community organisations		(89)	101	(89)	101
Cash investment term deposit entered into		(160,110)	(150,000)	(160,110)	(150,000)
Cash investment term deposit matured		155,055	30,000	155,055	30,000
Dividends received from associate		27,706	20,243	27,706	20,243
Net cash outflow from investing activities		(238,220)	(343,671)	(238,220)	(343,671)
Cash flows from financing activities					
Repayment of borrowings		(41,859)	(40,824)	(41,859)	(40,824)
Repayments made on leases	CF-2	(333)	(146)	(333)	(146)
Net cash outflow from financing activities		(42,192)	(40,970)	(42,192)	(40,970)
Net (decrease) in cash and cash equivalent held		(87,385)	(130,440)	(87,399)	(132,540)
Cash and cash equivalents at the beginning of the financial year		194,474	324,914	192,374	324,914
Cash and cash equivalents at the end of the financial year	5	107,089	194,474	104,975	192,374

The accompanying notes form part of these financial statements.

MORETON BAY CITY COUNCIL
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

Notes to the statement of cash flows

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

	Consolidated		Council	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Net result	<u>195,138</u>	195,129 *	<u>194,833</u>	193,360 *
Non-cash items:				
Depreciation and amortisation	135,158	114,632 *	135,158	114,632 *
Revaluation adjustments	(22,087)	(2,880)	(22,087)	(2,880)
Change in future rehabilitation and restoration costs	1,159	3	1,159	3
Change in infrastructure offsets and credits	214	5,328	214	5,328
Contributed assets	(50,432)	(60,158) *	(50,432)	(60,158) *
Share of profit of associate	(80,096)	(89,181)	(80,096)	(89,181)
	<u>(16,084)</u>	<u>(32,256)</u>	<u>(16,084)</u>	<u>(32,256)</u>
Investing and development activities:				
Net loss on disposal of non-current assets	13,766	14,121	13,766	14,121
Increase in distribution from investments	(1,392)	(2,723)	(1,392)	(2,723)
(Increase)/decrease in financial assets at fair value through profit and loss	(8,823)	10,058	(8,823)	10,058
	<u>3,551</u>	<u>21,456</u>	<u>3,551</u>	<u>21,456</u>
Changes in operating assets and liabilities:				
Decrease/(Increase) in receivables	16,040	(8,238)	15,848	(8,230)
(Increase) in other operating assets	(626)	(436)	(626)	(436)
Decrease in contract assets	-	25	-	25
Increase in payables	991	12,690	1,471	12,357
(Decrease)/Increase in contract liabilities	(4,344)	4,868	(4,344)	4,868
Increase/(Decrease) in provisions	406	(6,654)	409	(6,660)
(Decrease)/Increase in other liabilities	(2,045)	67,617	(2,045)	67,617
	<u>10,422</u>	<u>69,872</u>	<u>10,713</u>	<u>69,541</u>
Net cash inflow from operating activities	<u>193,027</u>	<u>254,201</u>	<u>193,013</u>	<u>252,101</u>

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

MORETON BAY CITY COUNCIL

STATEMENT OF CASH FLOWS

For the year ended 30 June 2023

Notes to the statement of cash flows (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
2023				
Loans	311,831	(41,859)	-	269,972
Lease liability	1,696	(333)	349	1,712
	<u>313,527</u>	<u>(42,192)</u>	<u>349</u>	<u>271,684</u>
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
2023				
Loans	311,831	(41,859)	-	269,972
Lease liability	1,696	(333)	349	1,712
	<u>313,527</u>	<u>(42,192)</u>	<u>349</u>	<u>271,684</u>
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>

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

1 Information about these financial statements

1(a) Basis of preparation

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

During 2022/23 Council submitted a formal request to the State Government for a change in legal name from "Moreton Bay Regional Council" to "Moreton Bay City Council". The State Government affirmed this change which was legislatively amended on 28 July 2023.

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023. 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, investment property and the financial investment held with Queensland Investment Corporation (QIC).

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 2022/23.

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) New and revised Accounting Standards

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

Council generally applies standards and interpretations in accordance with their respective commencement dates. No Australian Accounting Standards have been early adopted for 2022/23.

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

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a material impact for council then further information has been provided in this note.

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

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)

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.

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

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 CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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 2023	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								
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Project & Asset Services	6,061	88,162	13,338	1,235	(21,074)	87,722	(230,181)	(125)	15,161	(215,145)	(127,423)	-
Infrastructure Planning	42	11,648	27	50	(2,310)	9,457	(25,788)	-	712	(25,076)	(15,619)	6,977,440
Community & Environmental Services	3,063	14,469	5,853	16	(155)	23,246	(70,805)	-	3,136	(67,669)	(44,423)	707
Office of the Chief Executive Officer	-	35	-	-	(35)	-	(22,086)	-	80	(22,006)	(22,006)	85
Planning	547	18,035	27,700	-	(45)	46,237	(23,652)	-	4,129	(19,523)	26,714	13
Finance & Corporate Services	20,171	463,872	259	119,172	7,618	611,092	(211,752)	(14,533)	(7,217)	(233,502)	377,590	2,558,203
Total Council	29,884	596,221	47,177	120,473	(16,001)	777,754	(584,264)	(14,658)	16,001	(582,921)	194,833	9,536,448
Controlled entities net of elimination	-	98	-	-	-	98	207	-	-	207	305	2,142
Total Consolidated	29,884	596,319	47,177	120,473	(16,001)	777,852	(584,057)	(14,658)	16,001	(582,714)	195,138	9,538,590

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								
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Projects & Asset Services	1,986	78,663	17,850	4,424	(16,362)	86,561	(213,815)	1,350	15,285	(197,180)	(110,619)	-
Infrastructure Planning	5	10,636	-	-	(2,441)	8,200	(20,469)	321	39	(20,109)	(11,909)	6,146,637 *
Community & Environmental Services	3,558	12,672	80	-	(98)	16,212	(65,566)	-	590	(64,976)	(48,764)	707
Office of the Chief Executive Officer	-	38	-	-	(29)	9	(16,473)	-	32	(16,441)	(16,432)	92
Planning	55	24,692	13,466	3	(173)	38,043	(22,094)	-	2,847	(19,247)	18,796	10
Finance & Corporate Services	23,698	441,301	-	116,801 *	3,869	585,669	(198,701) *	(21,120)	(3,560)	(223,381) *	362,288 *	2,586,249
Total Council	29,302	568,002	31,396	121,228 *	(15,234)	734,694	(537,118) *	(19,449)	15,233	(541,334) *	193,360 *	8,733,695 *
Controlled entities net of elimination	-	6	-	-	-	6	1,763	-	-	1,763	1,769	2,321
Total Consolidated	29,302	568,008	31,396	121,228 *	(15,234)	734,700	(535,355) *	(19,449)	15,233	(539,571) *	195,129 *	8,736,016 *

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.

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
General rates	306,409	288,735	306,409	288,735
Cleansing charges	51,959	47,007	51,959	47,007
Other special levies, rates and charges	22,220	20,014	22,220	20,014
	380,588	355,756	380,588	355,756
Less: Pensioner and other rebates	(5,854)	(5,862)	(5,854)	(5,862)
	374,734	349,894	374,734	349,894

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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Administration	5,173	5,346	5,173	5,346
Community facilities	5,053	4,255	5,053	4,255
Development services	17,702	24,268	17,702	24,268
Waste management	7,357	6,957	7,357	6,957
Animal control	5,015	4,232	5,015	4,232
Other fees	59	17	59	17
	40,359	45,075	40,359	45,075

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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 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 2022/23 financial year that met the conditions of grant income under AASB 1058. Council also receives funding from certain grant programs where income is recognised when received as there are no identifiable performance obligations under the related agreements.

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.

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

3 Revenue (continued)

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

	Consolidated		Council	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
(i) Operating				
Government grants and subsidies	29,883	28,829	29,883	28,829
Other grants, subsidies, contributions	1,169	1,292	1,169	1,292
	<u>31,052</u>	<u>30,121</u>	<u>31,052</u>	<u>30,121</u>
(ii) Capital				
Government grants and subsidies	47,177	31,397	47,177	31,397
Infrastructure cash contributions	47,045	53,763	47,045	53,763
Contributed assets	50,432	60,158 *	50,432	60,158 *
Other capital income	66	3,400	66	3,400
	<u>144,720</u>	<u>148,718</u>	<u>144,720</u>	<u>148,718</u>

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

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

Consolidated		2023		2022	
	Note	Revenue recognised at a point in time \$'000	Revenue recognised over time \$'000	Revenue recognised at a point in time \$'000	Revenue recognised over time \$'000
Grants and subsidies	3(c)	29,884	47,177	29,280	31,419
Contributions	3(c)	1,234	-	4,219	-
		<u>31,118</u>	<u>47,177</u>	<u>33,499</u>	<u>31,419</u>

Council		2023		2022	
	Note	Revenue recognised at a point in time \$'000	Revenue recognised over time \$'000	Revenue recognised at a point in time \$'000	Revenue recognised over time \$'000
Grants and subsidies	3(c)	29,884	47,177	29,280	31,419
Contributions	3(c)	1,234	-	4,219	-
		<u>31,118</u>	<u>47,177</u>	<u>33,499</u>	<u>31,419</u>

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

3 Revenue (continued)

3(d) Interest revenue

Interest received is accrued over the term of the investment.

	Note	Consolidated		Council	
		2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Interest from financial institutions		10,197	1,744	10,099	1,738
Interest from Unitywater		27,149	27,758	27,149	27,758
Interest from overdue rates and utility charges		1,008	1,644	1,008	1,644
		<u>38,354</u>	<u>31,146</u>	<u>38,256</u>	<u>31,140</u>

3(e) Other revenue

Fair value gain/(loss) on other financial assets		8,823	(10,058)	8,823	(10,058)
Tax equivalent	24	16,330	26,214	16,330	26,214
Other income		10,766	10,739	10,766	10,739
		<u>35,919</u>	<u>26,895</u>	<u>35,919</u>	<u>26,895</u>

3(f) Capital income

Revaluation up of investment property	9	-	2,880	-	2,880
Revaluation up of property, plant and equipment	11(g)	22,647	-	22,647	-
Adjustment to landfill and Bio-solids composting sites		283	1,026	283	1,026
		<u>22,930</u>	<u>3,906</u>	<u>22,930</u>	<u>3,906</u>

4 Expenses

4(a) Employee benefits

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

	Note	Consolidated		Council	
		2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Staff wages and salaries		184,820	172,177	183,565	170,938
Superannuation	21	20,693	19,078	20,570	18,960
		<u>205,513</u>	<u>191,255</u>	<u>204,135</u>	<u>189,898</u>
Other employee related expenses		5,143	6,055	5,113	6,027
		<u>210,656</u>	<u>197,310</u>	<u>209,248</u>	<u>195,925</u>
Less: Capitalised employee expenses		(12,650)	(11,855)	(12,650)	(11,855)
		<u>198,006</u>	<u>185,455</u>	<u>196,598</u>	<u>184,070</u>

Total full time equivalent employees at 30 June 2023 were 1,939 (2022: 1,894).

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

4 Expenses (continued)

4(b) Materials and services

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

	Consolidated		Council	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Contractors	121,700	111,430	121,532	111,370
Total waste levy payment	19,210	18,168	19,210	18,168
Waste levy refund*	(17,091)	(15,917)	(17,091)	(15,917)
Utilities	19,408	19,678	19,408	19,678
Other materials and services	11,870	5,645	11,566	5,265
Materials	11,806	11,023	11,806	11,023
Information technology hardware/software	9,278	8,212	9,278	8,212
Labour hire services	5,931	5,677	5,931	5,536
Fuel	5,070	4,261	5,070	4,261
Insurance premiums	4,486	3,795	4,486	3,795
Donations and grants	3,644	2,939	3,644	2,939
Commissions and contributions	3,608	4,249	3,608	4,249
Legal costs	3,360	2,206	3,360	2,206
Payment to controlled entity	-	-	3,300	5,904
Consultants	3,845	4,872	2,671	2,697
Printing, postage and stationery	2,554	2,380	2,554	2,380
Cleaning	2,396	2,605	2,396	2,605
Security	2,347	3,466	2,347	3,466
Councillors' remuneration	2,253	2,172	2,253	2,172
Expensed capital material and services	2,211	4,258	2,211	4,258
Audit of annual financial statements by the Auditor-General of Queensland**	307	260	268	260
	<u>218,193</u>	<u>201,379</u>	<u>219,808</u>	<u>204,527</u>

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

* The State government rebated \$17,625,982 (2022: \$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 2022/23 financial statements are \$268,350 (2022: \$253,500)

4(c) Finance costs

	Note	Consolidated		Council	
		2023	2022	2023	2022
		\$'000	\$'000	\$'000	\$'000
Finance cost on loans		14,303	16,680	14,303	16,680
Other		2,396	1,976	2,396	1,976
		<u>16,699</u>	<u>18,656</u>	<u>16,699</u>	<u>18,656</u>

4(d) Capital expenses

Book value of property, plant and equipment disposed of		16,410	15,883	16,410	15,883
Less: Proceeds from the sale of property, plant and equipment		(2,644)	(1,762)	(2,644)	(1,762)
Adjustment to landfill and Bio-solids sites		118	-	118	-
Revaluation down of investment property	9	560	-	560	-
Infrastructure credits recognised	15	214	5,328	214	5,328
		<u>14,658</u>	<u>19,449</u>	<u>14,658</u>	<u>19,449</u>

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Cash at bank and on hand	33,551	17,730	31,437	15,630
Deposits at call	73,538	176,744	73,538	176,744
	<u>107,089</u>	<u>194,474</u>	<u>104,975</u>	<u>192,374</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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Unspent government grants and subsidies	9,440	13,784	9,440	13,784
Waste levy refund received in advance	65,127	65,865	65,127	65,865
	<u>74,567</u>	<u>79,649</u>	<u>74,567</u>	<u>79,649</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 \$14.622 million in trust monies at 30 June 2023 (2022: \$12.809 million).

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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.

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 and therefore the expected credit loss is immaterial. Impairment of rates and charges will occur only if arrears are deemed to be greater than the proceeds Council would receive from the sale of the respective property.

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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Current				
Rates and utility charges	18,496	31,517	18,496	31,517
Loans to community organisations	131	102	131	102
Accrued receivable from Unitywater	29,103	21,940	29,103	21,940
Other debtors	18,778	10,564	18,778	10,564
GST recoverable	5,137	6,153	5,109	5,932
Prepayments	5,948	5,571	5,948	5,571
	<u>77,593</u>	<u>75,847</u>	<u>77,565</u>	<u>75,626</u>
Non-current				
Loans to community organisations	448	388	448	388
Subordinated debt receivable from Unitywater	677,025	677,025	677,025	677,025
	<u>677,473</u>	<u>677,413</u>	<u>677,473</u>	<u>677,413</u>

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Financial assets at fair value through profit and loss	<u>124,175</u>	114,016	<u>124,175</u>	114,016
	<u>124,175</u>	<u>114,016</u>	<u>124,175</u>	<u>114,016</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 be reliably measured.

	Consolidated		Council	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Current				
Term deposits	<u>155,055</u>	150,000	<u>155,055</u>	150,000
	<u>155,055</u>	<u>150,000</u>	<u>155,055</u>	<u>150,000</u>
Non-current				
Shares in Redcliffe Peninsula Financial Services Ltd	<u>15</u>	15	<u>15</u>	15
	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

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		Council	
		2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Owned investment property					
Fair value at beginning of financial year		23,310	20,430	23,310	20,430
Net (loss)/gain from fair value adjustments	3(f),4(d)	(560)	2,880	(560)	2,880
Fair value at end of financial year		<u>22,750</u>	<u>23,310</u>	<u>22,750</u>	<u>23,310</u>

Investment property fair values were determined by independent valuer Australis Asset Advisory Group as at 30 June 2023.

For investment property classified as level 2 amounting to \$22.750 million (2022: \$23.310 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 2023, Council did not hold any building assets that were classified as level 3.

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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 City Council, Sunshine Coast Regional Council and Noosa Shire Council. The participation rights effectively represent an investment in an associate by Moreton Bay City Council.

Associates are entities over which Moreton Bay City 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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Total assets	4,474,102	4,321,415	4,474,102	4,321,415
Total liabilities	(2,058,861)	(1,965,185)	(2,058,861)	(1,965,185)
Net assets	2,415,241	2,356,230	2,415,241	2,356,230
Share of net assets of associate	1,406,593	1,372,226	1,406,593	1,372,226
Total revenue	759,809	758,325	759,809	758,325
Total profit for the year	137,533	153,132	137,533	153,132
Share of profit of associate	80,096	89,181	80,096	89,181
Council investment in the associate comprises:				
Participation rights	1,420,914	1,378,918	1,420,914	1,378,918
Details of movements in participation rights:				
Opening Balance	1,378,918	1,313,267	1,378,918	1,313,267
Share of profit of associate	80,096	89,181	80,096	89,181
Less share of dividends received and accrued	(38,100)	(23,530)	(38,100)	(23,530)
Closing balance at end of year	1,420,914	1,378,918	1,420,914	1,378,918

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

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.

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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 transport, stormwater and waterways and canals 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).

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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 2023 as either level 2 or level 3 in accordance with AASB 13.

	Level 2		Level 3		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Buildings	2,587	2,686	463,458	406,673	466,045	409,359
Land	219,037	219,651	713,495	686,617 *	932,532	906,268 *
Stormwater Infrastructure	-	-	2,336,974	2,072,099 *	2,336,974	2,072,099 *
Transport Infrastructure	-	-	2,302,403	1,909,487 *	2,302,403	1,909,487 *
Waterways and Canals	-	-	281,929	245,542	281,929	245,542
	221,624	222,337	6,098,259	5,320,418 *	6,319,883	5,542,755 *

* 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 \$'000	Buildings \$'000
Opening balance as at 1 July 2022	686,617	406,673
Additions	27,997	25,704
Disposals	(76)	(3,358)
Depreciation	-	(23,101)
Internal transfer	(620)	(1,060)
Asset revaluation surplus	-	59,290
Transfer between levels	(423)	(690)
Closing Balance as at 30 June 2023	713,495	463,458

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.

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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 2023. This analysis identified that the movement in stormwater, transport and waterways and canals was significant, however no other indices were material, therefore no indexation has been applied to any other asset class.

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 and indexed with the Australian Bureau of Statistics road and bridge construction Queensland index as at 31 December 2022.

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. Fair value has 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. The fair value of bridge infrastructure was determined by independent valuer Australis Asset Advisory Group as at 31 March 2021. Subsequent indexation was applied to transport infrastructure using the Australian Bureau of Statistics road and bridge construction Queensland index as at 31 December 2022.

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. Fair value has 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. Subsequent indexation was applied to waterways and canals using an average of the Australian Bureau of Statistics road and bridge construction Queensland index and the Australian Bureau of Statistics other heavy and civil engineering construction Australia index as at 31 December 2022.

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. Fair value has been determined by utilising unit rates provided by a suitably qualified valuation specialist and compared to Council's actual construction costs.

Buildings (Level 2 and 3)

The fair values of buildings (including pools) were determined by independent valuer AssetVal Pty Ltd as at 31 January 2023.

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.

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

11 Property, plant and equipment (continued)

11(g) Movements

Council

30 June 2023

Note

	Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
For the year ended 30 June 2023											
Gross value / cost	932,532	762,665	3,281,785	3,137,880	397,297	268,010	223,951	162,028	2,689	219,239	9,388,076
Less accumulated depreciation	-	(296,620)	(979,382)	(800,906)	(115,368)	(80,040)	(96,543)	(69,695)	-	-	(2,438,554)
Book value as at 30 June 2023	932,532	466,045	2,302,403	2,336,974	281,929	187,970	127,408	92,333	2,689	219,239	6,949,522

For the year ended 30 June 2023

Gross value / cost

Less accumulated depreciation

Book value as at 30 June 2023

Basis of measurement

Opening net value as at 1 July 2022 (Restated)

Plus capital expenses

Transfers between asset classes

Plus contributed assets

Plus assets not previously recognised

Add restoration assets adjustment

Less disposals

Less depreciation provided in the period

Revaluation adjustment to asset revaluation surplus

Revaluation adjustment to capital income

Transfers from WIP to other non PP&E assets or expense

Transfers from work in progress

Book value as at 30 June 2023

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3(f)

	Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	Cost	Cost	Cost	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening net value as at 1 July 2022 (Restated)	906,268	409,359	1,909,487	2,072,099	245,542	171,810	111,900	85,872	2,635	203,315	6,118,287
Plus capital expenses	-	-	-	-	-	-	-	-	-	265,637	265,637
Transfers between asset classes	(729)	(1,060)	(336)	630	-	645	135	715	-	-	-
Plus contributed assets	4,330	148	18,118	25,655	-	209	1,925	-	47	-	50,432
Plus assets not previously recognised	-	-	370	1,093	-	1,042	(34)	167	-	-	2,638
Add restoration assets adjustment	-	-	-	-	-	9,219	-	-	-	-	9,219
Less disposals	(1,005)	(3,358)	(6,601)	(1,243)	-	(91)	(652)	(3,460)	-	-	(16,410)
Less depreciation provided in the period	-	(23,285)	(50,476)	(29,812)	(2,362)	(8,656)	(10,073)	(10,164)	-	-	(134,828)
Revaluation adjustment to asset revaluation surplus	-	58,685	277,712	259,102	38,612	-	-	-	-	-	634,111
Revaluation adjustment to capital income	-	-	22,647	-	-	-	-	-	-	-	22,647
Transfers from WIP to other non PP&E assets or expense	-	-	-	-	-	-	-	-	-	(2,211)	(2,211)
Transfers from work in progress	23,668	25,556	131,482	9,450	137	13,792	24,207	19,203	7	(247,502)	-
Book value as at 30 June 2023	932,532	466,045	2,302,403	2,336,974	281,929	187,970	127,408	92,333	2,689	219,239	6,949,522

Range of estimated useful life in years

unlimited	2 - 145	3 - unlimited	4 - 157	9 - unlimited	7 - 100	5 - 104	1 - 110	unlimited	-	
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MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

11 Property, plant and equipment (continued)

11(g) Movements (continued)

Council

30 June 2022 (Restated)

Note

Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
906,268	683,550	2,714,613	2,754,852	342,941	242,919	200,762	151,345	2,635	203,315	8,203,200
-	(274,191)	(805,126)	(682,753)	(97,399)	(71,109)	(88,862)	(65,473)	-	-	(2,084,913)
906,268	409,359	1,909,487	2,072,099	245,542	171,810	111,900	85,872	2,635	203,315	6,118,287

For the year ended 30 June 2022

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

Basis of measurement

Land	Buildings	Transport Infrastructure	Stormwater Infrastructure	Waterways and Canals	Land Improvements	Park Equipment	Plant and Equipment	Cultural and Heritage	Work in Progress	Total
Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Cost	Cost	Cost	Cost	Cost	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
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	-	3,942	5,359	-	-	86	-	-	-	9,388
-	-	-	-	-	-	-	-	-	250,035	250,035
-	(1,776)	(1,389)	2,782	146	(263)	(5,237)	5,737	-	-	-
4,444	-	15,941	23,516	-	2,516	1,084	247	54	-	47,802
451	-	4,433	7,406	-	66	-	-	-	-	12,356
-	(9)	844	6,655	-	653	(8)	(43)	-	-	8,092
-	-	-	-	-	(14,790)	-	-	-	-	(14,790)
(1,732)	(322)	(9,428)	(2,115)	-	(395)	(418)	(1,473)	-	-	(15,883)
-	(13,957)	(46,273)	(24,786)	(2,384)	(8,554)	(9,219)	(9,039)	-	-	(114,212)
-	-	(77)	(103)	-	(1)	(6)	-	-	-	(187)
156,835	50,726	-	453,960	-	-	-	-	-	-	661,521
-	-	-	-	-	-	-	-	-	(4,258)	(4,258)
24,586	22,047	51,197	5,583	1,605	4,366	14,748	19,205	30	(143,367)	-
906,268	409,359	1,909,487	2,072,099	245,542	171,810	111,900	85,872	2,635	203,315	6,118,287

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

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Current				
Trade creditors and accruals	62,401	54,674	62,332	54,172
Employee entitlements	18,722	18,528	18,702	18,460
	<u>81,123</u>	<u>73,202</u>	<u>81,034</u>	<u>72,632</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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Current				
Funds received upfront to construct Council				
Controlled assets	9,440	13,784	9,440	13,784
	<u>9,440</u>	<u>13,784</u>	<u>9,440</u>	<u>13,784</u>

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

13 Contract liabilities (continued)

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

	Consolidated 2023 \$'000	Council 2023 \$'000
Funds to construct Council Controlled assets	<u>9,415</u>	<u>9,415</u>
	<u><u>9,415</u></u>	<u><u>9,415</u></u>

Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the next year.

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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Current				
Loans - Queensland Treasury Corporation	<u>40,541</u>	<u>42,387</u>	<u>40,541</u>	<u>42,387</u>
Non-current				
Loans - Queensland Treasury Corporation	<u>229,431</u>	<u>269,444</u>	<u>229,431</u>	<u>269,444</u>

The QTC loan market value at the reporting date was \$265,322,065. This represents the value of the debt if Council repaid it as at 30 June 2023.

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

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

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.

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

15 Provisions (continued)

	Consolidated		Council	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Current				
Long service leave	14,584	14,685	14,584	14,685
Bio-solids composting site rehabilitation	69	76	69	76
Refuse land fill sites restoration	144	1,125	144	1,125
	<u>14,797</u>	<u>15,886</u>	<u>14,797</u>	<u>15,886</u>
Non-current				
Long service leave	5,381	4,661	5,378	4,655
Bio-solids composting site rehabilitation	600	723	600	723
Refuse land fill sites restoration	46,725	35,307	46,725	35,307
Infrastructure credits	690	619	690	619
	<u>53,396</u>	<u>41,310</u>	<u>53,393</u>	<u>41,304</u>

Movements in non-employee benefit provisions:

	Consolidated 2023	Council 2023
	Infrastructure credits \$'000	Infrastructure credits \$'000
Balance at beginning of financial year	619	619
Provisions arising	214	214
Provisions paid	(143)	(143)
Balance at end of financial year	<u>690</u>	<u>690</u>

	Consolidated 2023	Council 2023	Consolidated 2023	Council 2023
	Bio-solids composting site rehabilitation \$'000	Bio-solids composting site rehabilitation \$'000	Refuse landfill sites restoration \$'000	Refuse landfill sites restoration \$'000
Balance at beginning of financial year	799	799	36,432	36,432
Amounts used	(9)	(9)	(62)	(62)
Increase due to unwinding of discount	24	24	1,300	1,300
(Decrease)/increase due to change in estimate	(116)	(116)	2,905	2,905
Increase due to change in rates of discount and inflation	38	38	7,356	7,356
Reversal of unused amounts	(67)	(67)	(1,062)	(1,062)
Balance at end of financial year	<u>669</u>	<u>669</u>	<u>46,869</u>	<u>46,869</u>

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

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	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Current				
Revenue received in advance	1,013	1,165	1,013	1,165
Waste levy refund received in advance	20,174	20,381	20,174	20,381
Prepaid rates	10,370	8,769	10,370	8,769
	<u>31,557</u>	<u>30,315</u>	<u>31,557</u>	<u>30,315</u>
Non-current				
Waste levy refund received in advance	44,953	48,239	44,953	48,239
	<u>44,953</u>	<u>48,239</u>	<u>44,953</u>	<u>48,239</u>

During 2021/22 and 2022/23 the State Government made advance payments of the waste levy refund which represents funding to be used by Council over the next four financial years (2023/24 to 2026/27) to ensure the waste levy has no direct impact on households in the region.

Based on the waste levy payable in prior years, the portion of the waste levy refund not applied to the waste levy payment is reported as a liability as at 30 June 2023 and is disclosed as a current and non-current liability.

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. Movements 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	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Land	404,487	404,488	404,487	404,488
Buildings	198,383	139,698	198,383	139,698
Transport infrastructure	277,712	-	277,712	-
Stormwater infrastructure	1,315,566	1,056,464	1,315,566	1,056,464
Waterways and canals	117,185	78,572	117,185	78,572
	<u>2,313,333</u>	<u>1,679,222</u>	<u>2,313,333</u>	<u>1,679,222</u>

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

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.

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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 2023, the exposure to credit risk for trade receivables by type of counterparty was as follows:

	Consolidated		Council	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Rates and utility charges	18,496	31,517	18,496	31,517
GST recoverable	5,137	5,932	5,109	5,932
Associates	706,128	698,965	706,128	698,965
Community organisations	579	490	579	490
Other	18,778	10,564	18,778	10,564
	749,118	747,468	749,090	747,468

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

	Consolidated		Council	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Not past due	67,955	70,082	67,927	69,861
Past due 31-60 days	3,102	64	3,102	64
Past due 61-90 days	4	13	4	13
More than 90 days	1,032	505	1,032	505
Total gross carrying amount	72,093	70,664	72,065	70,443

The above analysis does not include the non-current receivable of \$677.025 million (2022: \$677.025 million), which represents a fixed rate of 4.01% on loans to Unitywater. The credit risk on these loans is considered low. Refer to Note 6 for further information.

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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
2023					
Trade and other payables	62,401	-	-	62,401	62,401
Loans - QTC	52,131	178,748	81,534	312,413	269,972
	114,532	178,748	81,534	374,814	332,373
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
2023					
Trade and other payables	62,332	-	-	62,332	62,332
Loans - QTC	52,131	178,748	81,534	312,413	269,972
	114,463	178,748	81,534	374,745	332,304
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

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.

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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
2023					
Cash at bank	33,534	335	(335)	335	(335)
QTC cash fund	58,161	582	(582)	582	(582)
Other investments	294,608	2,946	(2,946)	2,946	(2,946)
Net total	386,303	3,863	(3,863)	3,863	(3,863)
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)

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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
2023					
Cash at bank	31,420	314	(314)	314	(314)
QTC cash fund	58,161	582	(582)	582	(582)
Other investments	294,608	2,946	(2,946)	2,946	(2,946)
Net total	384,189	3,842	(3,842)	3,842	(3,842)
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)

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.

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Property, plant and equipment	101,730	127,658	101,730	127,658
These expenditures are due for payment:				
Not later than one year	69,400	121,546	69,400	121,546
One to five years	32,330	6,112	32,330	6,112
	101,730	127,658	101,730	127,658

Contractual commitments for operating expenditure

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

	Consolidated		Council	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Waste and maintenance services	209,971	193,461	209,971	193,461
These expenditures are due for payment:				
Not later than one year	66,298	57,761	66,298	57,761
One to five years	93,363	79,884	93,363	79,884
More than five years	50,310	55,816	50,310	55,816
	209,971	193,461	209,971	193,461

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	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Not later than one year	2,509	2,799	2,509	2,799
1 to 2 years	1,614	2,042	1,614	2,042
2 to 3 years	1,169	1,397	1,169	1,397
3 to 4 years	946	986	946	986
4 to 5 years	905	769	905	769
Later than five years	6,602	4,696	6,602	4,696
Total	13,745	12,689	13,745	12,689

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

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 \$11 million (2022: approximately \$5 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 2022 the financial statements of LGM Queensland reported a members' equity balance of \$69,455,872.

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 \$4,906,967.

MORETON BAY CITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

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 managed by the LGIASuper trustee as trustee for LGIASuper trading as Brighter Super.

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

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

Moreton Bay City Council may be liable to the scheme for a portion of another local government's 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	
	2023	2022	2023	2022
Note	\$'000	\$'000	\$'000	\$'000
Superannuation contributions made to the Regional Defined Benefits Fund	527	624	527	624
Other superannuation contributions for employees	20,166	18,454	20,043	18,336
Total superannuation contributions paid by Council for employees:	4(a) 20,693	19,078	20,570	18,960

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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	2023
	\$'000
Revenue for services provided to Council	3,140
Revenue for services provided to external clients	65,670
Community service obligations	282
	69,092
Expenditure	63,988
Surplus/(deficiency)	5,104

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	2023 \$'000
Waste	
Litter Management	250
Clean Up Australia	32

23 Controlled entity

Council has a 100% controlling interest in Millova Pty Ltd which oversees 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.

Millova Pty Ltd

	2023 \$'000	2022 \$'000
Revenue	3,398	5,910
Expenses	(3,093)	(4,140)
Surplus / (deficit)	<u>305</u>	<u>1,770</u>

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

24 Related party transactions

(a) Subsidiary

Council has 100% controlling interest in Millovate Pty Ltd.

Transactions with Millovate Pty Ltd

	2023	2022
	\$'000	\$'000
Expenses		
Payment to fund operations	<u>3,300</u>	<u>5,904</u>
	<u>3,300</u>	<u>5,904</u>

Council provides free rental accommodation and administration services to Millovate Pty Ltd, which is financially dependent on Council. All funding support given to Millovate Pty Ltd was agreed to by the Council for the 2022/23 financial year as part of the annual budget process. No Millovate 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;

	2023	2022
	\$'000	\$'000
Revenue		
Interest on loans	27,149	27,758
Taxation equivalents	16,330	26,214
Dividends	38,100	23,530
Other revenue	<u>219</u>	<u>113</u>
	<u>81,798</u>	<u>77,615</u>
Expenses		
Material and services	<u>7,589</u>	<u>7,466</u>
	<u>7,589</u>	<u>7,466</u>
Amounts receivable		
Interest	6,787	6,940
Dividends	22,316	11,921
Taxation equivalents	<u>-</u>	<u>3,079</u>
	<u>29,103</u>	<u>21,940</u>
Loans		
Loans	<u>677,025</u>	<u>677,025</u>
	<u>677,025</u>	<u>677,025</u>
Amounts payable		
Material and services	1,206	1,129
Taxation equivalents	<u>6,927</u>	<u>-</u>
	<u>8,133</u>	<u>1,129</u>

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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 2022/23 year.

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

	2023	2022
	\$'000	\$'000
Short-term benefits	5,082	5,096
Post-employment benefits	539	526
Other long-term benefits	73	75
	<u>5,694</u>	<u>5,697</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:

	2023	2022
	\$'000	\$'000
Expense		
Employee expenses for close family members of KMP ¹	114	112

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 1939 staff of which only 1 is a close family member of KMP.

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

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) Brighter Super

Information about superannuation is included in Note 21.

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

25 Restated balances

Contributed assets not previously recognised

During 2022/23, Council identified a prior period error that related to contributed assets that had commission dates prior to 1 July 2022. As a result, for 2021/22 Council had understated its contributed revenue and property, plant and equipment by \$12.356 million and applicable depreciation of \$0.187 million. Prior to 1 July 2021, contributed revenue and property, plant and equipment had been understated by \$9.577 million and applicable depreciation of \$0.189 million.

Consequently to correctly reflect the impacts of the prior period error, Council has retrospectively restated the 2021/22 financial year.

Details of the adjustments impacting financial statement line items are provided below:

Council

30 June 2022 Comparative year

Financial statement line item / balance affected	Note	Actual 2022 \$'000	Adjustments 2022 \$'000	Restated Actual 2022 \$'000
Statement of Comprehensive Income (Extract)				
Capital Revenue				
Grants, subsidies and contributions	3(c)(ii)	136,362	12,356	148,718
Total Income		722,338	12,356	734,694
Recurring Expenses				
Depreciation and amortisation Property, plant and equipment	11	(114,212)	(187)	(114,399)
Total Expenses		(541,147)	(187)	(541,334)
NET RESULT		181,191	12,169	193,360
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		842,712	12,169	854,881
Statement of Financial Position (Extract)				
Non-Current Assets				
Property, plant and equipment	11	6,096,730	21,557	6,118,287
Total Non-Current Assets		8,291,960	21,557	8,313,517
Total Assets		8,712,138	21,557	8,733,695
NET COMMUNITY ASSETS		8,176,451	21,557	8,198,008
Community Equity				
Retained surplus		6,497,229	21,557	6,518,786
TOTAL COMMUNITY EQUITY		8,176,451	21,557	8,198,008

MORETON BAY CITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

25 Restated balances (continued)

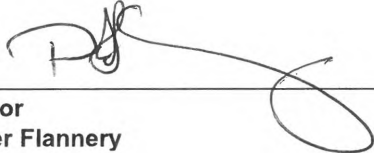
	Note	Actual 2022 \$'000	Adjustments 2022 \$'000	Restated Actual 2022 \$'000
Council				
<i>Statement of Changes in Equity (Extract)</i>				
Retained Surplus				
Balance at 1 July 2021		6,307,946	9,388	6,317,334
Net result		181,191	12,169	193,360
Total comprehensive income for the year		189,283	12,169	201,452
Balance at 30 June 2022		6,497,229	21,557	6,518,786
Consolidated				
30 June 2022 Comparative year				
<i>Statement of Comprehensive Income (Extract)</i>				
Capital Revenue				
Grants, subsidies and contributions	3(c)(ii)	136,362	12,356	148,718
Total Income		722,344	12,356	734,700
Recurring Expenses				
Depreciation and amortisation				
Property, plant and equipment	11	(114,212)	(187)	(114,399)
Total Expenses		(539,384)	(187)	(539,571)
NET RESULT		182,960	12,169	195,129
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		844,481	12,169	856,650
<i>Statement of Financial Position (Extract)</i>				
Non-Current Assets				
Property, plant and equipment	11	6,096,730	21,557	6,118,287
Total Non-Current Assets		8,291,960	21,557	8,313,517
Total Assets		8,714,459	21,557	8,736,016
NET COMMUNITY ASSETS		8,178,196	21,557	8,199,753
Community Equity				
Retained surplus		6,498,974	21,557	6,520,531
TOTAL COMMUNITY EQUITY		8,178,196	21,557	8,199,753
<i>Statement of Changes in Equity (Extract)</i>				
Retained Surplus				
Balance at 1 July 2021		6,307,922	9,388	6,317,310
Net result		182,960	12,169	195,129
Total comprehensive income for the year		191,052	12,169	203,221
Balance at 30 June 2022		6,498,974	21,557	6,520,531

MORETON BAY CITY COUNCIL
MANAGEMENT CERTIFICATE
For the year ended 30 June 2023

These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 46, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Peter Flannery

Date: 9, 10, 2023.



Chief Executive Officer
Scott Waters

Date: 9, 10, 2023

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Moreton Bay City Council

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Moreton Bay City Council (the Council) and its controlled entity (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 2023, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material 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 City Council's annual report for the year ended 30 June 2023 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 formed a separate opinion on the current year financial sustainability statement.

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

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

Responsibilities of the councillors for the financial report

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

The councillors are also responsible for assessing the Council's 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 material 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 2023:

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

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, 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.



9 October 2023

David Adams
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

MORETON BAY CITY COUNCIL
CURRENT-YEAR FINANCIAL SUSTAINABILITY STATEMENT
For the year ended 30 June 2023

Measures of Financial

Council's performance at 30 June 2023 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)	6.9%	6.9%	between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	61.5%	61.5%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	27.0%	27.3%	not greater than 60%

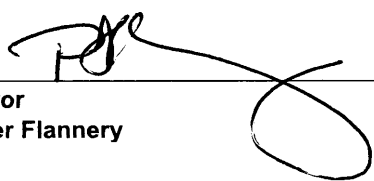
Note 1 - Basis of Preparation

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 2023.

MORETON BAY CITY COUNCIL
CERTIFICATE OF ACCURACY
For the year ended 30 June 2023

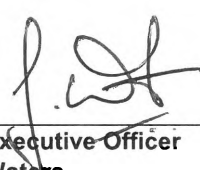
This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

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



Mayor
Peter Flannery

Date: 9 / 10 / 2023



Chief Executive Officer
Scott Waters

Date: 9 / 10 / 2023

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Moreton Bay City Council

Report on the Current-Year Financial Sustainability Statement

Opinion

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

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

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other Information

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

At the date of this auditor's report, the available other information in Moreton Bay City Council's annual report for the year ended 30 June 2023 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 formed 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 forming an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.
- 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.



David Adams
as delegate of the Auditor-General

9 October 2023

Queensland Audit Office
Brisbane

MORETON BAY CITY COUNCIL
LONG-TERM FINANCIAL SUSTAINABILITY STATEMENT
 Prepared as at 30 June 2023

Measures of Financial Sustainability

	Measure	Target	Actual	Projected for the years ended								
			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	30 June 2032
Operating surplus ratio	Net result divided by total operating revenue	between 0% and 10%	6.9%	1.3%	2.8%	2.8%	4.6%	3.7%	5.3%	5.9%	6.2%	7.6%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	greater than 90%	61.5%	69.9%	69.7%	67.8%	62.7%	63.6%	69.2%	66.0%	57.4%	54.7%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	27.3%	29.9%	17.5%	27.2%	36.7%	46.1%	50.8%	54.7%	56.8%	56.8%

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.

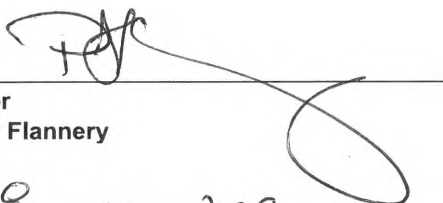
The financial sustainability framework of the long term financial forecast forms the basis for the preparation of the Council's annual budget. The targets set during the long term financial forecast process must be adhered to during the budget process to ensure consistency between the long term forecast 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.

MORETON BAY CITY COUNCIL
CERTIFICATE OF ACCURACY

For the long-term financial sustainability statement prepared as at 30 June 2023

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: 9 / 10 / 2023



Chief Executive Officer
Scott Waters

Date: 9 / 10 / 2023

