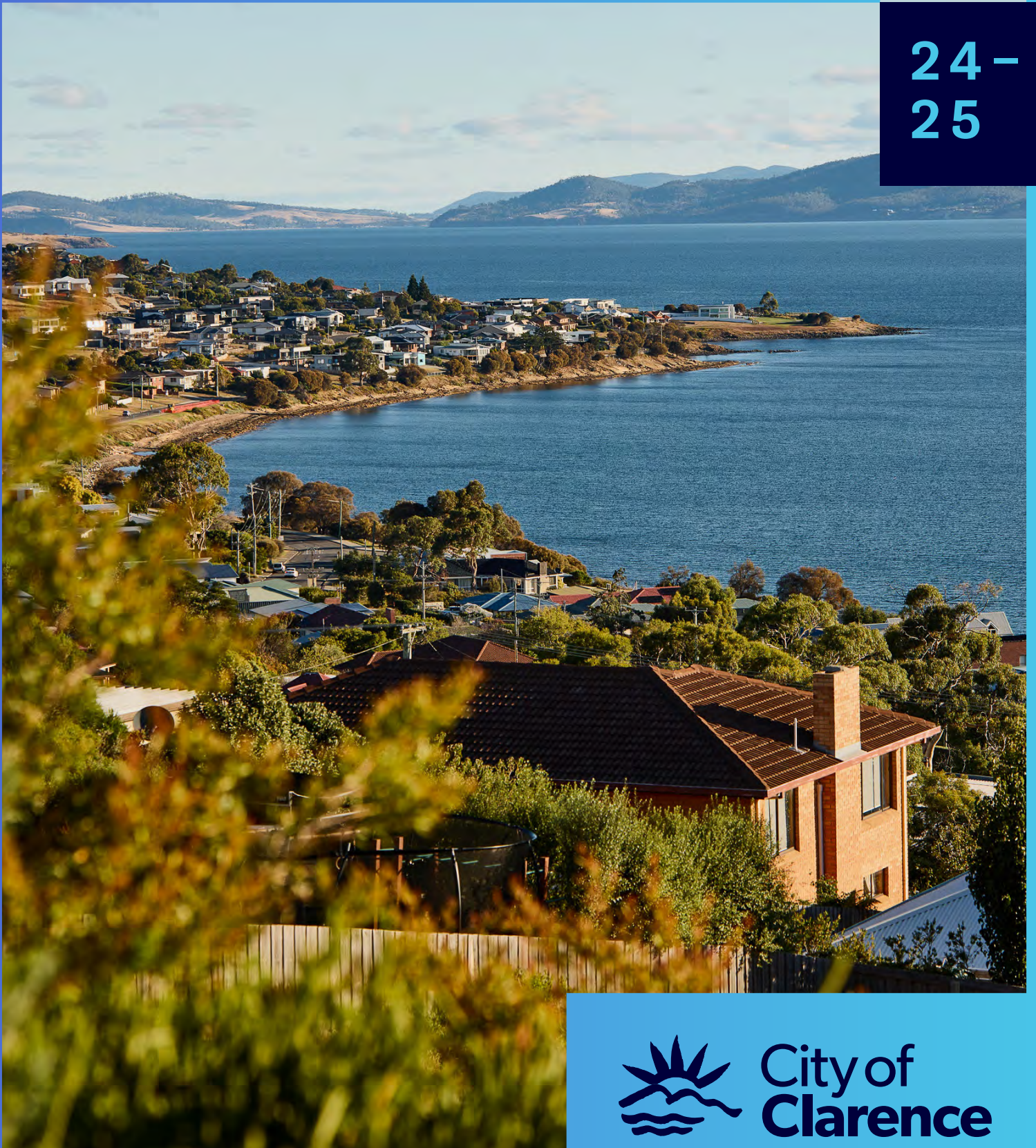




Annual Report

24-
25



City of
Clarence



The City of Clarence pays respect to all First Peoples, including the Mumirimina (mu mee ree mee nah) People of the Oyster Bay Nation whose unceded lands, skies, and waterways we are privileged to conduct our business on. We pay respect to, and value, the deep knowledge of Elders past and present, and we acknowledge the survival and deep spiritual connection of the Tasmanian Aboriginal People to their Country, a connection which has endured since the beginning of time.

Our work reflects our ongoing commitment to truth-telling and respectful understanding.

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■ Clarence Jazz Festival 2025.

Welcome

We are proud to present the City of Clarence Annual Report for 2024-2025.

The Annual Report is an important part of our strategic and reporting framework, reviewing our strategic, operational, and fiscal performance for the financial year 1 July 2024 to 30 June 2025. Along with the quarterly reports, it is our primary way of reporting back to our community on the diverse services we deliver each year.

The City of Clarence Annual Report documents our progress with the goals and initiatives set out in our Annual Plan and the overarching goals set out in our Strategic Plan 2021-2031. It is also an opportunity to acknowledge the highlights, achievements and challenges that have marked the year.

This Annual Report was prepared in accordance with all statutory requirements of the *Local Government Act 1993* and its associated regulations.

■ Geilston Bay.



OUR MISSION

To respond to the changing needs of our community through a commitment to excellence in leadership, advocacy, innovative governance, and service delivery.

OUR VISION

Clarence... a vibrant, prosperous, sustainable city.

■ Walking along the Clarence Foreshore Trail (Bellerive).



Strategic goal areas

A people friendly city

GOAL Clarence values diversity and encourages equity, inclusiveness and accessibility. We aspire to create high quality public places for all people to live actively, engage socially and enhance our health and wellbeing.

A well-planned liveable city

GOAL Clarence will be a well-planned liveable city with services and infrastructure to meet current and future needs of our growing and vibrant community.

A prosperous and creative city

GOAL Clarence encourages creativity, innovation and enterprise and will develop the local economy by enabling opportunities for all people.

An environmentally responsible city

GOAL Clarence is environmentally responsible, valuing and protecting the natural environment for a sustainable and liveable future.

Underpinning these four goals, council will continue to provide:

Governance and leadership

GOAL To provide leadership and accessible, responsive, transparent, and accountable governance to the city.

Council's assets and resources

GOAL To efficiently and effectively manage our financial, human and property resources to attain strategic goals and meet statutory obligations.

Clarence at a glance

Land area	378 km² (including 191 km of coastline)
Population	63,973 (ABS ¹ estimate as of June 2024)
Median age	41 (2021 Census)
Private dwellings	25,855 (2021 Census)
Median household income (weekly)	\$1,602 (2021 Census)
Residents born overseas	14.2% (ABS 2021)
Businesses in the municipality	4,849 (2025)

¹Australian Bureau of Statistics: abs.gov.au



■ South Arm Store.

City profile

The City of Clarence is located on Hobart's eastern shore and is the second-largest local government area in Tasmania by population. It stretches from its northern boundary at Otago on the Derwent River to the South Arm peninsula, across to Seven Mile Beach and inland to Cambridge and the historic town of Richmond.

Surrounded by 191 kilometres of stunning coastline, the City of Clarence, with its mix of urban, rural, river and beachside suburbs, offers a variety of lifestyle possibilities and is home to households of all sizes providing opportunities for people seeking a range of accommodation types, good access to employment, schools and services. The City manages an expansive 250 km network of tracks and trails through bushland, coastal reserves and rural areas providing residents and visitors with a multitude of options to explore, from mountain biking, or horse riding to bushwalking.

At the heart of the Clarence municipality is a retail and service hub in Rosny Park and the municipality is also a home to one of Greater Hobart's major industrial centres at Cambridge.

The region is increasingly famous for its cool-climate wineries and cellar doors, distilleries, fresh produce and handmade artisan products. Home to the colonial-era town of Richmond, Bellerive Oval, as well as the Hobart International Airport, the City of Clarence is not only the gateway for visitors to southern Tasmania, it plays an important role in Tasmania's visitor economy as a destination.

As population growth and demand for housing continues across the Greater Hobart region, development within the city continues to flourish and the opportunities of the region are plentiful.

The Mumirimina People of the Oyster Bay Nation are the traditional owners of the land, lands, skies, and waterways in which we are privileged to conduct our business on. We recognise Tasmania's 40 000 plus years of Aboriginal heritage and culture.

■ Bastick Street, Rosny.



Mayor's message



A year of progress with purpose

Each year, the City of Clarence produces an Annual Report to reflect on what we have achieved together as a community, and to outline the priorities that will

shape our future. It's an important opportunity to be transparent and accountable to our residents, while celebrating the projects, programs and partnerships that make Clarence such a special place to live.

This year has been marked by both progress and purpose. Alongside our day-to-day work maintaining and improving essential infrastructure, we have continued to address the bigger issues that matter most to our community.

Our investment in infrastructure has delivered tangible outcomes, including the completion of major stormwater infrastructure at Beach Street, Bellerive and resealing of Begonia Street in Lindisfarne. We have commenced design work for the safety improvements to the Beach Road and Malunna Road roundabout, as well as major upgrades to the Clarendon Vale Oval pavillion.



■ Aerial image of Richmond Village.

Financially, we set a sound and responsible forward-thinking budget for 2025-26 that puts people first. Clarence accounts for more than 10 per cent of the state's population and remains one of the fastest-growing regions in Tasmania. The 2025-26 budget strikes the right balance between keeping rates as low as possible and ensuring we have the infrastructure, services and planning needed to support our future.

Alongside these works, we also finalised significant strategies to guide our city's future, including our 10-Year Cycling Strategy, Bushfire Mitigation Strategy, Natural Areas Strategy and our first Reconciliation Action Plan, reflecting our ongoing commitment to reconciliation and truth telling.

We have thrown our support behind major projects that will help Clarence grow in a way that is sustainable, vibrant and inclusive. These include:

- reaching the final phase of the Clarence City Heart Plan, which received overwhelming community support to revitalise our civic centre
- the Cambridge Oval Master Plan, developed in partnership with the Department for Education, Children and Young People, to provide modern community sporting facilities alongside the expansion of Cambridge Primary School
- further progressing the \$60 million Bayview Secondary College Sports Precinct project, a regional sports and education hub that will serve generations to come.

From a sustainability perspective, Clarence has led the way with innovative programs. We launched Tasmania's first council-run soft plastics recycling initiative, which has already diverted more than 5.8 tonnes of plastic from landfill. Our pilot Tyre Amnesty Program also set a new benchmark in tackling illegal dumping and keeping waste out of the environment.

We continue to advocate strongly on behalf of our residents to the Tasmanian and Australian governments on key local priorities, including:

- much-needed upgrades to the Mornington interchange and roundabout
- addressing the shortage of community multi-sport facilities through the Bayview Secondary College Sports Precinct project
- delivering practical traffic solutions to reduce congestion
- the upgrade of the Bellerive ferry terminal
- a duplication of the Tasman Bridge.

We have also sought to give our community a strong voice in shaping tomorrow. This year we conducted 25 community engagements, inviting feedback on a range of key projects including the Droughty Peninsula Structure Plan, Clarence City Heart Plan, the River Derwent Ferry expansion, our Open Space Strategy, and the Little Howrah Beach Master Plan.

Clarence also came alive this year through our events calendar. From the 29th annual Clarence Jazz Festival – our biggest yet – to collaborating with major events such as Ten Days on the Island and Dark Mofo to bring shows and exhibits to Clarence, our city has staked our claim to be a cultural hub for music and art. Our own events have also helped to strengthen our community identity and

“We have also championed campaigns that encourage kindness and lift the tone of civic life, recognising that how we treat one another is at the heart of a healthy community.”

cultural – events such as the community walk during Mental Health Week, and the youth homelessness focused event ‘Off the Couch’ held at the Rosny skate park.

One area of focus has been responding to the rise in racism across the state and Australia. Clarence joined with other local governments to make a statement through the We Stand Together Against Racism initiative that Clarence is a welcoming city for all.

We have also championed campaigns that encourage kindness and lift the tone of civic life, recognising that how we treat one another is at the heart of a healthy community.

Together, these achievements reflect a city that is growing with purpose – investing in infrastructure, embracing sustainability, supporting culture, and leading with kindness. I am proud of what we have achieved this year and I look forward to continuing to work alongside you all to ensure Clarence remains a connected, resilient and thriving community.



Councillor Brendan Blomeley
MAYOR

■ Construction at Glebe Hill, Howrah.



City of Clarence Councillors

The Mayor, Deputy Mayor and Councillors represented council on various committees, boards and authorities.

Councillor Brendan Blomeley Mayor

Committees, working groups and memberships:

- Clarence Emergency Management Committee (Chairperson)
- TasWater Owners' Representative
- City Development Advisory Committee (Chairperson)
- Chief Executive Officer Review Committee (Chairperson)



Councillor Allison Ritchie Deputy Mayor

Committees, working groups and memberships:

- Petitions to Amend Hearings Committee – member
- Active Living Advisory Committee (Chairperson)
- Youth Working Group (Chairperson)
- Clarence Positive Ageing Working Group – member
- Geilston Bay Community Centre Management Committee – member
- Chief Executive Officer Review Committee – member (to 5 May 2025)



Councillor Heather Chong

Committees, working groups and memberships:

- Audit Panel – member
- Richmond Advisory Committee (Chairperson)
- Community Wellbeing Advisory Committee (Chairperson)
- Cultural Creative Advisory Committee – member
- Cycling South Committee – member
- C Cell Pty Ltd – Director
- Petitions to Amend Hearings Committee – member (from 9 September 2024)
- Youth Working Group – member (from 9 September 2024)
- Chief Executive Officer Review Committee – member (from 5 May 2025)



Councillor Jade Darko

Committees, working groups and memberships:

- Reconciliation Action Plan Working Group – member
- Community Wellbeing Advisory Committee – member
- LGBTQIA+ Working Group (Chairperson)
- Bicycle Advisory Working Group – member



**Councillor
Emma Goyne**



**Committees, working
groups and memberships:**

- Petitions to Amend Hearings Committee
– member (to 9 September 2024)
- Youth Working Group
– member (to 9 September 2024)
- Tracks and Trails Working Group
– member (to 9 September 2024)
- Active Living Advisory Committee
– member
- South Arm Calverton Hall Management Committee Inc – Ex Officio committee member

**Councillor
Bree Hunter**



**Committees, working
groups and memberships:**

- Southern Tasmanian Regional Waste Authority (proxy)
- Petitions to Amend Hearings Committee
– member
- Bicycle Advisory Working Group (Chairperson)
- Sustainability Advisory Committee (Chairperson)
- Australian Coastal Councils Association
– member (to 3 February 2025)
- Chief Executive Officer Review Committee
– member

**Councillor
Daniel Hulme**



**Committees, working
groups and memberships:**

- City Development Advisory Committee – member
- Disability Access and Inclusion Working Group (Chairperson)
- Tracks and Trails Working Group
– member (from 9 September 2024)

**Councillor
Richard James**



**Committees, working
groups and memberships:**

- Tracks and Trails Working Group (Chairperson)

**Councillor
Wendy Kennedy**



**Committees, working
groups and memberships:**

- Bellerive Community Arts Centre Management Committee – member
- LGBTQIA+ Working Group – member
- Cultural Creative Advisory Committee (Chairperson)
- City Development Advisory Committee – member

**Councillor
Tony Mulder**



**Committees, working
groups and memberships:**

- Sustainability Advisory Committee member
- Australian Coastal Councils Association – member (from 3 February 2025)

**Councillor
James Walker**



**Committees, working
groups and memberships:**

- Copping Refuse Disposal Site Joint Authority – Chairperson
- Clarence Emergency Management Committee (proxy)
- Active Living Advisory Committee – member
- Community Wellbeing Advisory Committee – member
- Clarence Positive Ageing Working Group (Chairperson)
- Sustainability Advisory Committee – member (from 9 September 2024)

**Councillor
Beth Warren**



**Committees, working
groups and memberships:**

- Audit Panel – member
- TasWaste South (Mayor's nominee)
- Reconciliation Action Plan Working Group (Chairperson)
- Cultural Creative Advisory Committee – member
- Copping Refuse Disposal Site Joint Authority (Proxy representative)
- Disability Access and Inclusion Working Group – member (to 9 September 2024)
- Sustainability Advisory Committee – member (to 9 September 2024)

■ Views to kunanyi/Mt Wellington from Howrah.



Chief Executive Officer's Report



It is my pleasure to present the 2024-25 Annual Report, which provides an overview of the breadth of work delivered by City of Clarence over the past year.

Clarence is a rapidly growing and dynamic city, and with that growth comes both challenges and opportunities. This report highlights the scale of our operations, the projects we have delivered, and the planning we have undertaken to ensure the city continues to thrive into the future.

Financial strength

Our financial position remains strong, with an underlying surplus of \$8.8 million recorded this year. We carefully managed our finances to ensure the impact on residents was minimised, while maintaining service levels and delivering important projects.

A key milestone in this financial year was the strategic purchase of a property on Gordons Hill Road Rosny for \$23.5 million. This investment supports our long-term vision for a new Community and Civic Hub under the Clarence City Heart Plan, while also contributing to the revitalisation of our city centre to support jobs, economic growth and expanded services.

We remain focused on keeping rates as fair and manageable as possible while continuing to invest in the future of Clarence. The average increase of 6.48 per cent was a difficult but necessary decision, driven by inflation and the growing costs of delivering the essential services our community relies on.

Capital Works Program

Through our \$21.6 million capital works program, we invested in projects that improve safety, functionality and liveability across Clarence. This included:

- \$2.28 million invested in major stormwater infrastructure, with significant upgrades to Beach Street, Bellerive – a critical project to improve flood resilience and drainage capacity.
- \$5.2 million invested in making our roads safer and smoother, with major works completed on Derinya Street Mornington, Backhouse Lane Richmond, Malunna Road, Glenelg and Begonia Street Lindisfarne (including new sealing and traffic calming).
- \$2.67M spent on footpath accessibility, and extensive footpath, kerb and gutter renewals.
- \$440,000 to expand and improve our tracks and trails network, delivering upgrades at Single Hill, the May's Point coastal trail, Rokeby Hills trail, and Acton Creek track – creating more opportunities for walking, cycling and connecting with nature.
- \$261,000 replacing the Opossum Bay toilet facilities and playground to service the growing community.
- \$212,000 investing in the health and wellbeing of our senior community with the launch of the first-ever seniors' exercise park in Tasmania.
- Significant preparation and commencement of construction of the Cambridge Dog Park and replacement of Clarendon Vale Oval Pavilion with the provision of new oval lights.

These works demonstrate our commitment to maintaining and improving the essential infrastructure that underpins daily life in our community.

Our focus has also been on delivering projects that enhance the community's wellbeing and quality of life. This year we supported local initiatives through our Community Grants Program, providing more than \$165,000 in funding to individuals, groups and programs that contribute to Clarence's vibrancy.

Strategic planning and vision

We are strengthening Clarence's future through major projects and master plans. The Clarence City Heart Plan reached its final community consultation phase with strong support, while the Cambridge Oval Master Plan continues to advance, laying the foundation for significant upgrades already underway. We are also progressing transformative projects including the Bayview Secondary College Sports Precinct and the Droughty Peninsula Structure Plan.

Operational improvements

Internally, we have worked hard to improve how we deliver services to our community. This included the rollout of our Customer Experience Strategy, the adoption of a new Customer Service Charter, and the redevelopment of our website to support a digital-first approach.

We have also refreshed our brand, ensuring it reflects our modern, forward-looking city.

City planning and development

Our City Planning team has remained busy, processing 725 development applications during the year – a clear reflection of Clarence's continued growth. At the same time, we commenced future-focused projects such as the development of a Community and Civic Hub in Rosny and undertook a feasibility and business case for our planned Bayview Secondary Sports Precinct.

Looking ahead

The year has been one of delivery, investment and forward planning. We have built on our strong financial strength, invested in community assets and essential infrastructure, and positioned Clarence to take advantage of future opportunities. I am proud of the dedication and professionalism of council staff, whose hard work ensures we can meet the needs of our growing community while keeping a clear focus on the future.



Ian Nelson

CHIEF EXECUTIVE OFFICER

Organisational chart

Section 20 of the *Local Government Act 1993* lists the following functions for council: to provide for the health, safety and welfare of the community; to represent and promote the interests of the community; and, to provide for the peace, order and good government of the municipal area.

City of Clarence provides a diverse range of services to ensure a vibrant, prosperous, and sustainable city. It is structured into ten groups across the organisation, and the Chief Executive Officer is responsible for the overall management and delivery of council services.

Office of the Mayor and CEO	Governance	Finance	Information Services and Data	People, Safety and Culture
Executive Support	Governance	Financial Management	ICT Operations	People and Culture Services
	Legal Services	Rates and Cashiers	Systems Delivery	Work Health and Safety
	Procurement	Debtor Management	Information Management	Payroll
	Property	Grants Management		Organisation Development
	Risk and Insurance	Accounts Payable		Emergency Management
		Budget Management		

Strategic Development, Communications and Engagement	Infrastructure and Natural Assets	City Planning	Regulatory Services	Community and Culture
Media and Communications	Operations	Statutory Planning	Building and Plumbing	Community Services
Community Engagement	Environment, Facilities and Recreation	Strategic Planning	Environmental Health	City Culture
Customer Contact	Asset planning	Planning Enforcement	Ranger Services	Child Care and Children's Services
Strategic Projects	Engineering Services – Roads, Stormwater and Civil Design	Planning Administration		
Economic Development	Development Engineering			
Customer Experience	Waste and Sustainability			
Policy and Reporting				

Our services

City of Clarence provides a diverse range of services to ensure a vibrant, prosperous, and sustainable city.

For families

- Children's services including Rosny Early Learning, Family Day Care, Clarence Outside School Hours and Holiday Care
- Youth Services including recreation and education programs
- Immunisation programs

For business

- Economic development planning and projects
- Tourism projects
- Food and health business registrations, regulation, education, and training

For the whole community

- Waste and recycling services, including kerbside collection services for waste, recycling and green waste
- City planning including permits, subdivisions, strategic planning, heritage advisory service
- Parks, playgrounds, sportsgrounds, and natural resources
- Road and footpath construction and maintenance
- Health and wellbeing initiatives for all ages and abilities
- Age-friendly programs and initiatives
- Access and inclusion programs and initiatives
- Pet registration
- Building and plumbing permits
- Arts events, culture, history, festivals and community events
- Stormwater
- Fire and bushland conservation
- Tracks and trails
- Publications – Clarence News, Dog News, City of Clarence website
- Graffiti reduction and educational programs
- Community Volunteer Service
- Community transport
- Community halls and facilities management
- Customer contact for enquiries and requests
- Community grants program
- Multicultural and Aboriginal and Torres Strait Islander Peoples initiatives
- Environmental and public health
- By-laws



■ Beach Street stormwater upgrade, Bellerive.

2024–25 highlights at a glance

783 development applications lodged for assessment



10,377 tonnes of kerbside general waste collected



3,717 tonnes of kerbside recycling waste collected



4,041 tonnes of kerbside green waste collected



1,974 vaccinations (non-COVID) administered through community clinics and the school immunisation program

7,612 volunteer hours contributed to the community



47,720 total audience for events, exhibitions, workshops and cultural partnerships



\$21,034 in quick response grants provided



\$37,988 in community grants provided



\$50,480 in cultural and creative grants provided



\$25,637 in environment and biodiversity grants allocated (+ provisional \$10,000)



11 major strategies, policies and plans were considered and adopted by Council



263,000 visits to City of Clarence website

WWW

534,502 people reached via social media



2,360 news and broadcast media mentions



466 food businesses in the municipality (permanent and mobile)



580 building permits issued



454 plumbing permits issued



Budget

With a high level of ongoing capital projects, we set a budget for capital works of \$21.6 million as well as criteria for prioritising capital projects for the 2024-25 financial year that included:

- projects assessed as high-risk works
- ongoing projects that required additional funding to complete in 2024-25
- projects that are fully grant-funded
- renewal projects in line with the long-term capital program
- projects that meet emerging community needs.

The budget is also framed around a 10 year Long-Term Financial Plan and Financial Management Strategy. This ensures we can continue to deliver services, maintain assets and develop new infrastructure for the community in a sustainable manner, noting a population growth of 12% from 2016-2021 (compared to 9% for Tasmania and 7.6% for Hobart City). To this end, Council approved a financially and economically responsible budget for 2024-25 which included a rate increase on average of 6.48%.

Valuer General Adjustment Factors and Rating

On 1 July 2024, Capital Values for all properties in Clarence were revised based on adjustment factors issued by the Office of the Valuer General. Adjustment factors are assessed on changes in property market conditions and are based on property class and locations, not individual properties. This results in the same percentage increase or decrease to the capital value of all properties within that property class and location.

Clarence received varied adjustment increases, ranging from 0% to 130%, and we redistributed the total rates based on these new adjustment values. However, due to the disparity of increases across the City, some classes and locations experienced significant rate increases, while others had an increase lower than the average rate increase of 6.48%.



■ Opossum Bay.

Where your rates are spent



Waste collection at Cremorne.

Strategic and economic development

City Heart Plan

The Clarence City Heart Plan is a 20-year vision for the urban renewal of our principal activity centre stretching from Warrane through to Bellerive. After a temporary pause, in December 2024, Council invited the community to re-engage with the plan through a fourth round of community engagement. The consultation aimed to gather feedback from the community on the six outcomes shaping the plan and it was open for an eight-week period from December through to February 2025.

A consultation report was presented to the 17 March 2025 Council meeting with a decision to note the consultation results, remove affordable housing from Charles Hand Park, and to authorise the CEO to work towards finalising the City Heart Plan. The final plan is due to be presented to Council for adoption in late 2025.

Community and Civic Hub Project

This project commenced in the third quarter with a contract for consultancy services being awarded. During the fourth quarter, the strategic direction of the project has been further developed, setting a framework for the business case to be developed.

In undertaking the next steps in this project, scenarios will be tested as part of the business case development. This will also include stakeholder engagement and community consultation. This work will continue into the next financial year.

2025 Strategic Priorities prospectus

In March 2025, City of Clarence released our 2025 Strategic Priorities prospectus ahead of the federal election. The centrepiece of the prospectus is the \$60 million regional sports and education hub at Bayview Secondary College, Rokeby, to deliver significant social, economic, and health benefits for the growing community. The project will progress to the development application stage following Council's adoption of the business case in early 2025.

Other projects listed in the 2025 prospectus include a \$5 million Community Resilience and Safety Program, a \$13 million ANZAC Park Community Sports Pavilion, and a \$3 million investment in the Rosny Farm Culture and Creative Industries Precinct.

Council officers met with federal candidates during the election campaign to talk through our strategic priorities and potential funding opportunities. Officers continue to meet with both Federal and State elected members to showcase our strategic priorities.

Purchase of 30 Gordons Hill Road, Rosny

In June 2025, City of Clarence made a strategically significant investment for the future of the city by purchasing the office building at 30 Gordons Hill Road, Rosny. As a building and property of significant size within the Rosny commercial centre, ownership of this property presents exciting opportunities for its possible future use.

Kangaroo Bay Development Precinct

Kangaroo Bay Boulevard

The Council approved a development application for the Kangaroo Bay Boulevard site at a special Council meeting on 8 November 2021. The process for sale of the land is ongoing.

Kangaroo Bay Wharf Site

At a meeting on 20 March 2023, the Council reaffirmed its earlier decision of 23 January 2023 to authorise the Chief Executive Officer to initiate the buy-back of land from Chambroad. This process is underway. In October 2024, the State Government declared Chambroad's proposed Kangaroo Bay Hotel project to be a Major Project in accordance with the *Land Use Planning and Approvals Act 1993*.

Rosny Hill

During the reporting period, the Council continued to negotiate with proponents of the proposed restaurant, accommodation and lookout development on a sub-lease for the Rosny Hill site.

Bayview Regional Sporting Precinct

Following master plan approval by the Council in October 2021, a detailed feasibility and business case project was undertaken to understand the development in greater detail and provide a solid case to proceed and to seek funding.

The business case was completed and presented to Council in mid-2023. Community consultation on the business case ran from September 2024 to late December 2024 and Council adopted the final business case in early 2025.

The project aims to address significant facility shortages for high participation sports, which particularly disadvantage women and junior participants by developing a regional community sports hub at Bayview Secondary College in Rokeby incorporating multiple outdoor sports fields and an indoor sports stadium with four courts and a high-performance gymnasium.

Victoria Esplanade Master Plan

The Victoria Esplanade Master Plan aims to improve the Queen Street and Victoria Esplanade precinct in Bellerive. The plan is a result of extensive community consultation and focuses on enhancing the area's landscape and streetscape. It seeks to create better shared pathways, improve views of the River Derwent, streamline traffic and parking, and foster a more welcoming and accessible environment for social engagement.

City Deal

Council continued to actively participate in the Greater Hobart Committee over the course of the year to work towards the 10-year vision of the City Deal. Updates on progress can be found by visiting the [Hobart City Deal website](#).

Richmond Village Master Plan development

Consultation on the Richmond Village Master Plan was completed during the reporting period. Updates and amendments to the master plan will be made and the plan finalised and brought back to Council for adoption in the 2025-26 financial year.

Community engagement

City of Clarence is committed to ensuring our community has meaningful opportunities to shape decisions that affect where they live. Over the 2024-25 financial year, we continued to strengthen how we engage, listen and learn, making our processes more transparent, accessible and responsive.

A major milestone this year was the transition of our Your Say Clarence website to the Social Pinpoint platform. This upgrade expanded the tools available for online engagement, making it easier for residents to access information, share ideas and track the progress of community engagements.

Key initiatives implemented to increase awareness and transparency include:

- hosting all engagements on Your Say Clarence, with details of opportunities and methods for feedback
- sharing upcoming engagements with residents through print publications like Clarence News, Eastern Shore Sun, and other community run newsletters
- using City of Clarence social media channels to promote consultations and provide updates
- ensuring Your Say Clarence pages included clear contact details for community questions
- publishing engagement reports online to show how feedback was considered in decision-making
- maintaining a four-week minimum consultation period to allow adequate time for contributions
- maximising engagement opportunities by extending engagement periods where consultations fell over school holidays.

Engagement metrics

Community engagement activity remained strong throughout the reporting year. Key results include:

- 13,138 visits to Your Say Clarence website
- 2,106 new followers to pages
- 15,104 downloads of documents provided on project pages
- 3,302 individual contributions across all engagement activities.

In addition, City of Clarence conducted seven targeted stakeholder surveys on specific projects and strategies.

Consultation highlights

City of Clarence delivered 16 community engagements in 2024-25, spanning a wide range of topics, places and services across the Clarence municipality. Highlights include:

- major strategic plans such as the Droughty Peninsula Structure Plan, Natural Areas Strategy, and Clarence Bushfire Mitigation Strategy
- open space and recreation projects including the Open Space Strategy, Bellerive Beach Park Master Plan, Little Howrah Beach Master Plan, Opossum Bay Park Upgrade, and replacement of the Liberty Swing at Simmons Park
- transport and infrastructure initiatives such as the Derwent Ferry Expansion and Clarence Cycling Strategy
- community-focused initiatives such as Cats in Clarence, Changes to Council Meeting Times, and the Bayview Secondary College Sports Feasibility Study and Business Case
- ongoing engagement with the community on the Clarence City Heart Plan, shaping the future of our central activity hub.

These projects demonstrate the breadth of engagement and the high level of community interest in shaping our work.

Bayview Secondary College Sport Feasibility Study and Business Case	56
Bellerive Beach Park Master Plan	162
Cats in Clarence	838
Changes to Council meeting times	22
Clarence City Heart Plan	317
Clarence Bushfire Mitigation Strategy	21
Clarence Cycling Strategy	205
Derwent Ferry Expansion	373
Droughty Peninsula Structure Plan	197
Liberty Swing replacement – Simmons Park	62
Little Howrah Beach MP	230
Local Highways Standard Requirements By-Law	0
Natural Areas Strategy	47
Open Space Strategy	276
Opossum Bay Park Upgrade	101
Southern Tasmania Regional Land Use Strategy	0



■ Kangaroo Park play area located on the Clarence Foreshore (Rosny).

Customer experience

Providing an excellent customer experience underpins every service we provide to our community. In Sept 2024, Council adopted a Customer Experience Strategy, developed to lay the foundation to enhance and evolve the services and customer experiences provided to the Clarence community. The strategy represents our commitment to understanding our community's needs, improving our services, and fostering a culture of customer-focused excellence across our entire organisation.



■ Clarence Jazz Festival 2025.

City culture

Ten Days on the Island

Clarence once again hosted a spectacular installation in partnership with Ten Days on the Island, with the arrival of Taniwha Time Machine—a larger-than-life work of art created by the renowned Dreamgirls Art Collective from Aotearoa, New Zealand. The installation was on display along the Bellerive Boardwalk from 21-30 March 2025, offering an unforgettable visual and interactive experience that explored Māori mythology through vibrant street art. It attracted thousands of residents and visitors, kicking off with an opening launch party complete with food, live music and activities.

Clarence Jazz Festival

The 29th annual Clarence Jazz Festival wrapped up in spectacular fashion, solidifying its reputation as one of Tasmania's most cherished and exciting cultural events. The four-day festival, which ran from 20-23 March 2025, saw both record-breaking attendance and temperatures, and a dynamic lineup of world-class musicians that will be remembered for years to come.

Once again held at the festival hub at Rosny Farm, the event created an immersive and cohesive experience for festivalgoers, bringing together food and beverage vendors, a host of family-friendly activities, and four stages of live music. The event included the participation of the 2024 Clarence Jazz Festival Scholars, which is an integral component of the annual Clarence Jazz Festival and represents a significant investment in emerging jazz musicians.

Bellerive Beach Party

The Bellerive Beach Party has been cemented as a highlight on the summer calendar in Clarence, attracting huge crowds to its second annual event on 4 January 2025. More than 3500 people took in the delights of the party, both on and off the water, including stand-up paddle boarding, volleyball, dance workshops, and a wide range of musical acts.

Dogs' Day Out

Hundreds turned out for the 18th annual Dogs' Day Out at Simmons Park, Lindisfarne on Sunday 10 November 2024. This year, Nala from the Dogs' Homes of Tasmania was the official Dogs' Day Out AmbassaDog and fulfilled several important duties on the day including honorary judging and treat testing, as well as representing the Dogs' Homes of Tasmania. Also on the day, event goers were able to enjoy a range of fun filled activities, competitions, stalls, and free professional portraits with their four-legged friends.



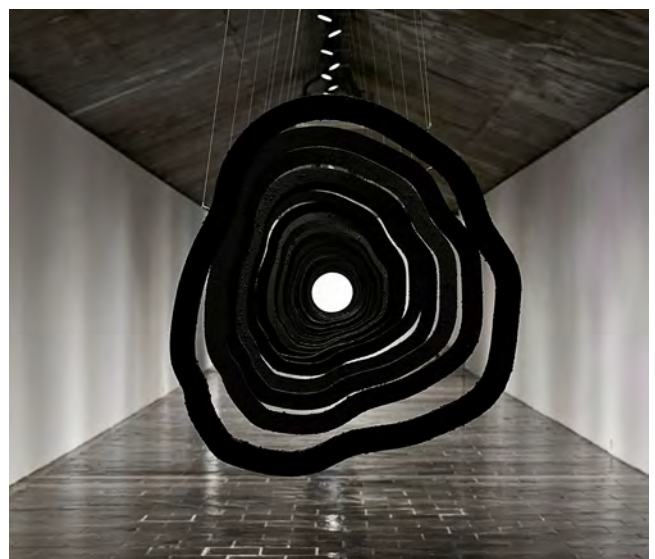
■ Dogs' Day Out 2024.

Annual Rosny Farm program

The Rosny Farm cultural precinct hosted a wide variety of visual and performing arts events throughout the year. Performance highlights included GRAMMY nominated Japanese pianist Makoto Ozone with TriNFiNiTY, live for one night only at the Rosny Barn in conjunction with the Melbourne International Jazz Festival, and three concerts in partnership with the Cygnet Folk Festival.

The visual arts program in the Schoolhouse Gallery and Barn covers contemporary installations to community-led projects, and includes bold work by emerging and established artists, projects that speak to place and people, and space for artists to take risks, share stories, and start conversations.

From over 18 exhibitions this year, highlights include the Biennial Open Art Community Exhibition, the Poochibald Art Prize, and *Nexus: Totality* by Wona Bae and Charlie Lawler presented in partnership with Dark Mofo and *Proof South: the nowhere print collective*.



■ *Nexus: Totality*, Wona Bae and Charlie Lawler, Dark Mofo 2025

Community development

Reconciliation Action Plan

In May 2025, City of Clarence received formal endorsement of its first Reflect Reconciliation Action Plan (RAP) from Reconciliation Australia, representing an important milestone coinciding with National Reconciliation Week (27 May – 3 June). This achievement marks the culmination of four years of dedicated work, following Council's 2019 decision to begin its RAP journey.

The plan reflects our ongoing commitment to reconciliation, guided by the principles of relationships, respect, and opportunities. Developed in partnership with Reconciliation Tasmania and local members of the Tasmanian Aboriginal community, the RAP has already led to meaningful outcomes, such as Aboriginal Cultural Awareness Training, a new welcome plaque, and the award-winning takara limuna interpretation trail.

As we move into the implementation phase, efforts will focus on embedding reconciliation values across the organisation and continuing to build respectful, inclusive relationships with Aboriginal and Torres Strait Islander Peoples.

The RAP is supported by powerful artwork, *Deep Time 2024*, created by Tasmanian Aboriginal artist Caleb Nichols-Mansell.

From the artist:

"Inspired by flow and the connectivity of water, I have taken an approach that utilises fine line work and speaks to the interconnectedness of our waterways, communities, culture and life as First Nations people in lutruwita. I was also drawn to water for its cultural significance as well as its reflective properties and this alignment with the Reflect stage of Council's RAP journey.

The artwork depicts layers, connections, pathways, and flow. This can be interpreted as layers of knowledge or culture or history; connections within and outside of community – our mob and our allies; pathways suggesting routes travelled and the flow bringing us all together naturally".

– Caleb Nichols-Mansell



■ *Deep Time 2024*, by Caleb Nichols-Mansell.

Disability awareness training

Delivered by A Fairer World in partnership with our Disability Access and Inclusion Working Group and Community Development team, this training featured four trainers with lived experience of disability, led by an experienced facilitator. Through storytelling and open conversation, the learning was designed to build empathy and awareness of the experience of people with disability, while also helping inform how we plan and program our civic spaces. Two sessions were successfully delivered to 58 employees and councillors, and a further session is scheduled in the first quarter of 2025-26.

“It was such an amazing opportunity to learn about disability and diversity. Thought I understood about it at certain level already, but still lots to learn.”

Community programs

A variety of community programs in Clarence have continued to reduce social isolation, foster, encourage and promote inclusivity.

Eating with Friends

Hosted at different venues across Clarence, Eating with Friends remains a monthly, affordable lunch initiative aimed at reducing the social isolation of older adults. After a promotional push, the program’s mailing list grew and resulted in an average of 25 participants each month.

Our Shared Space

The intergenerational program, Our Shared Space, continued its fruitful partnership with Rosny Library, delivering fortnightly, all-ages sessions designed in collaboration with the Clarence Positive Ageing Working Group (CPAWG) and Youth Network Advisory Group. Our Shared Space also participated in three community pop-up events in local parks, facilitated by the Risdon Vale Neighbourhood Centre, with the aim of improving access to council services and encouraging community engagement.

Welcome Lunch project

The Welcome Lunch Project concluded during the reporting year having delivered four successful lunches drawing over 116 attendees from Clarence and surrounding areas. This project was aimed at strengthening social connections and providing a warm environment for participants to make new friends while learning something new through an engaging program of guest speakers. Topics included celebrating and expressing culture, navigating career change, community gardens, water safety, and community safety.

Seniors Week

To mark Seniors Week during October 2024, City of Clarence hosted Festival of the Ages, a free program of activities for all ages to enjoy. The theme for Seniors Week was Connecting Generations, and the week-long festival directly connected to the theme through storytime, nature play, and all ages dance and paint sessions at Rosny Library. The festival also featured a guided history walk around one of Clarence's oldest suburbs, Bellerive, and gentle exercise classes.

We Stand Together Against Racism campaign

City of Clarence joined five other southern Tasmanian councils, along with thousands of the community on 21 March 2025 to celebrate cultural and linguistic diversity and take a stand against acts of racism.

Coinciding with International Day for the Elimination of Racial Discrimination, six Greater Hobart councils launched the We Stand Together Against Racism campaign with a walk along Hobart's waterfront. The campaign was driven by Brighton Council and developed collaboratively by Brighton, Clarence, Hobart, Glenorchy, Kingborough and Sorell councils with guidance from the Migrant Resource Centre. The walk was led by the six mayors, CEOs and former Tasmanian premier and chair of the Migrant Resource Centre Tasmania, Peter Gutwein. The campaign is an ongoing initiative between the six cities and incorporates online resources and information.

Salvos Christmas brunch 2024

Every year, the Salvation Army hosts free Christmas meals and the council again provided a combination of in-kind and financial support for the 19th annual Christmas brunch. The brunch was held at the Howrah Community Centre on Christmas Day and attracted the largest attendance to-date. More than 170 guests attended who enjoyed a three-course meal, entertainment and a gift.

This year, a children's craft table and a photobooth enabled guests to capture memories from the day. A team of volunteers assisted in the planning, set up, delivery and pack down of the event on Christmas Eve and Christmas Day. Free transport provided pick-up and drop-off between South Arm and Risdon Vale and 17 guests used this service. At the end of the event four meals were delivered to members of the community unable to attend and remaining food was delivered to Hobart City Mission Safe Space.



■ Cr Heather Chong, Council officer Rebecca Hovington, Salvation Army representatives Kate Clifford and Joel Clifford and Jimmy Collins.

Mental Health Walk

In October 2024, we held the inaugural Mental Health Walk event at Simmons Park, Lindisfarne, in partnership with SPEAK UP! Stay ChatTY, Lifeline Tasmania and the Mental Health Council of Tasmania. Hundreds turned out for the free community event which took place during Mental Health Week, a national mental health promotion campaign that coincides with World Mental Health Day on 10 October. Event participants took a 2.5km walk along the waterfront and then came together for a range of free activities.



■ Mental Health Walk 2024.

Off the Couch event

Coinciding with National Homelessness Week, the council presented the third annual Off the Couch event in August 2024, which highlighted the impact of housing insecurity on younger Tasmanians and the prevalence of couch-surfing. The event was an opportunity for young people to connect with organisations providing services to people experiencing homelessness or housing insecurity, including the Salvation Army, Colony 47, Centacare Evolve Housing, Loui's Van, Mission Australia Youth Beat, and Bridgewater PCYC. Jimmy's Skate and Street hosted a skateboarding competition and council held a youth art competition calling for original artwork that responded to one of two themes: *What makes a home?* or *What does (youth) homelessness mean or look like to you?* The winner will have their artwork featured on council resources to promote supports and services for those experiencing homelessness.



■ Off the Couch 2024.

General grants program

City of Clarence's biannual and on-demand Community, and Cultural and Creative grant programs distributed around \$109,500 to 103 recipients in 2024-2025 for a range of activities. Fifteen grants totalling \$88,474 were distributed to community groups and artists for events or programs that strengthened neighbourhood resilience and community wellbeing, and activated art and cultural pursuits in the community. Eighty-eight Quick Response grants totalling over \$21,000 were distributed to 78 young people to represent the state in their chosen sport or field, and 10 community groups for small events, programs or activities that enhanced community resilience and wellbeing.

Environment and Biodiversity Grants

Two successful recipients, Landcare Tasmania and Girl Guides Tasmania received \$9740 and \$2557 respectively in the second round of Environment and Biodiversity grants for 2024. Three successful applicants were awarded grants in the first round of these grants for 2025. Tranmere Clarence Plains Land and Coastcare Inc. received \$3340, Pacific Black Duck Conservation Group received \$10,000 and \$10,000 was committed to Bayview Secondary College. The latter is conditional funding, pending their success in another grant for the project which is yet to be decided.

Sponsorship

City of Clarence received and processed 14 sponsorship applications during the reporting period. Of these, 11 projects and activities were approved and supported through funding. The successful applications represented a broad range of community priorities, including sporting events, multicultural and community festivals, business and employment initiatives, and educational and career development programs. Collectively, these sponsorships contributed to fostering community participation, supporting local economic growth, and creating opportunities for learning and skills advancement.

Student exchange program

The annual sponsorship to support Clarence schools to visit Clarence sister-city, Akkeshi was awarded in May. The sponsorship granted an opportunity to 23 students from Rose Bay High School and Rosny College to visit Akkeshi in September 2025.



■ City of Akkeshi, Japan. WIKIMEDIA COMMONS.

Clarence Community Volunteer Service

The Clarence Community Volunteer Service offers a range of services to residents of Clarence to support them to remain living within their own homes and stay connected. Throughout the 2024–25 financial year, the service played a vital role in supporting the health, independence and social connection of approximately 150 community members delivering practical support such as garden maintenance and transport assistance to medical appointments, shopping and social activities.

The volunteers who deliver the service participate in quarterly consultation events, where they share feedback, build relationships and contribute ideas for continuous improvement. These sessions, along with an annual Christmas lunch, help foster a strong sense of belonging and recognition.

Children's Services

Rosny Early Learning

Rosny Early Learning continued to offer quality early childhood education and care to our community and it remains an affordable option within the area. Throughout the reporting year, we continued to foster a relationship with Fairway Rise nursing home, with small groups of ten children visiting the residents monthly to engage in art and craft activities, games and reading. These monthly visits were made feasible through the utilisation of the community bus. The service's vegetable garden provided opportunities for children to enjoy freshly picked vegetables and the annual Christmas party received positive feedback from families.

Outside Schools Hours Care

The demand for OSHC spaces across the municipality continues to rise. Available spaces in schools to run programs are at a premium and we continue to work collaboratively with schools to negotiate solutions for the provision of expanded services to meet community demand.

■ Rosny Early Learning Centre.



Youth services

25 years of Clarence Youth Network Action Group

April 2025 saw our young people celebrated during National Youth Week through an event planned by the Clarence Youth Network Action Group (YNAG) at the Rosny Skate Park with theme *Courage: Stepping out of your comfort zone*. The events team supported YNAG to deliver the event to over 150 young people. The event also celebrated 25 years of YNAG and the contribution it has made to the young people it has been involved with and supported.

Relocation of Youth Services team

A major change for the Youth Services team was the relocation from its former home at Grange Road, Rokeby to Tollard Drive, Rokeby. Now housed on Nielson Park Reserve, the new premises offers indoor spaces, a recreation room, a large indoor court space, ready access to green space, skate park and children's playground. The move took place in April 2025 and has seen the service double the number of young people now accessing programs and support services, with over 1000 young people through its doors since opening.

School holiday programs

For the reporting period, the Youth Services team continued to deliver school holiday programs involving a mix of in-centre cooking, physical activity and craft opportunities blended with activity trips such as adventure golf and laser skirmish. The low-cost program continues to grow in popularity, with sessions regularly being booked out.

Outreach programs

The Youth Services officers undertook outreach, engaging fun activities, to young people 12 – 25 years old in Warrane, Risdon Vale and Clarendon Vale.

Youth Plan Review

During the reporting year, a review commenced of the 2018–2022 Youth Plan and an initial engagement involved Youth Services officers and young people.



■ School holiday program, January 2025.

New community assets

Single Hill Track, Seven Mile Beach

A new 5.3km return walk is now open on Single Hill, offering spectacular views from the Coal River Valley to Dodges Ferry. The track zigzags up the north face of the hill to a memorial seat near the summit, providing a gentle ascent for walkers. The project replaces a steep and eroding trail with a new switchback track between Acton Creek and the summit. The new track fulfills a key objective of the Single Hill Reserve Activity Plan and complements the recently completed track along Acton Creek to Marram Court, enhancing the overall walking network.

Seniors exercise park, Lindisfarne

The seniors exercise park located in Simmons Park, Lindisfarne, is a new facility designed to support gentle exercise and active aging for older adults. The park aims to help users rediscover the joy of movement, enjoy the outdoors, and create new social connections. With 17 types of senior-specific equipment, including balance beams, stairs, pull-up bars, core twisters and pedal benches, the outdoor gym provides tools for age-appropriate workouts. The equipment is complemented by a range of instructional guides to support various fitness levels and goals.

The \$295,000 project was made possible by a \$200,000 grant from the Tasmanian Government and was built with consultation from The Positive Ageing Working Group. The park is an example of our commitment to creating an inclusive and age-friendly city.

Opossum Bay toilet and play space replacement

The construction of a new public toilet at Opossum Bay Play Park was completed. The new facility features modern services, disability access and a junior toilet. As part of the toilet construction, several items of play equipment were removed and replaced with a double swing frame with two seats and a basket swing, a double spring see-saw and a small carousel.



■ Opossum Bay toilet.



■ Seniors exercise park, Lindisfarne.

Environment

Natural Areas Strategy

A new framework for managing the city's natural areas, the Natural Areas Strategy 2024-2034, was adopted in December 2024. The strategy provides a modern approach that integrates the knowledge of Tasmanian Aboriginals and broadens the focus beyond council-managed land. The strategy aims to protect and enhance natural environments across all land tenures. It sets clear objectives for investment, advocacy, and on-ground actions to support local ecosystems, native wildlife, and the community's connection with nature.

Bushfire Mitigation Strategy

The Bushfire Mitigation Strategy 2024-2034 was adopted, outlining the approach to reducing bushfire risk in the City, with the protection of human life and the environment as dual priorities. The strategy addresses the significant bushfire risk, as approximately 78% of the City is bushfire-prone. Key elements include implementing fuel management techniques, developing detailed Bushfire Mitigation Plans for specific reserves, fostering community preparedness, and ensuring City of Clarence employees are adequately trained in fire management.

Regulatory

Dog Management Policy Amendments

The original 12-month trial of an off-lead greyhound exercise area and vulnerable dog areas at South Street Reserve has been extended and remains in place. A report will be taken to Council in late 2025 presenting the findings and recommendations.

Development of an Open Space Strategy commenced this year, which will, among other things, seek community feedback on the management of dogs in open space areas and help inform a review of the Dog Management Policy, which will take place during the next reporting period.



■ South Arm beach.

Progress against our Annual Plan 2024-25

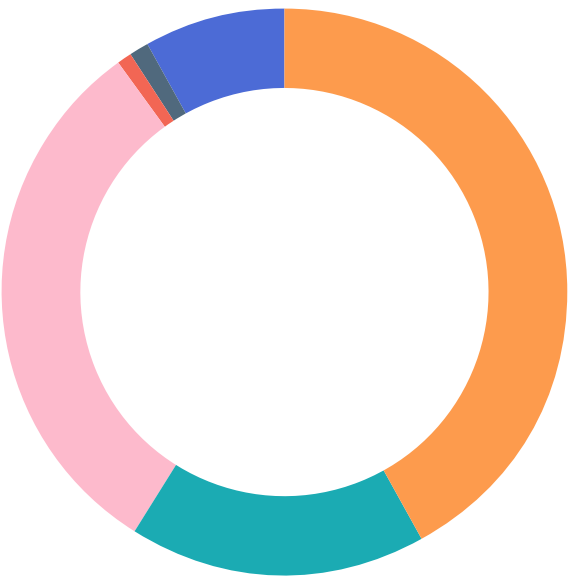
The graph below and on the following pages highlight our progress against our Annual Plan 2024-25 and the strategic goals outlined in the Clarence City Council Strategic Plan 2021-2031.

There were **298** actions planned for delivery in 2024-25. Actions that have not been completed will be carried forward into the 2025-26 financial year. Greater detail about actions, initiatives and their progress throughout the year can be found in the quarterly reports, available for download on our website.



View of Tasman Bridge from Rosny Hill.

Total activities

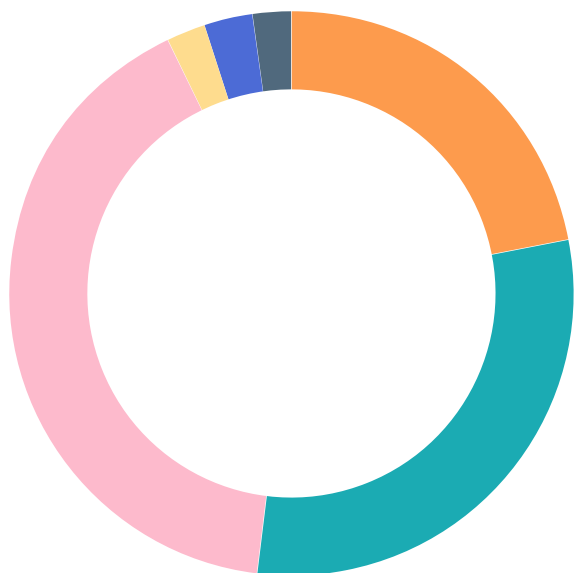


126	49	93	4
ONGOING	COMPLETED	IN PROGRESS	DEFERRED

3	22	1
OFF TRACK	NOT YET COMMENCED	REPLACED

A people friendly city

Clarence values diversity and encourages equity, inclusiveness and accessibility. We aspire to create high quality public places for all people to live actively, engage socially and enhance our health and wellbeing.

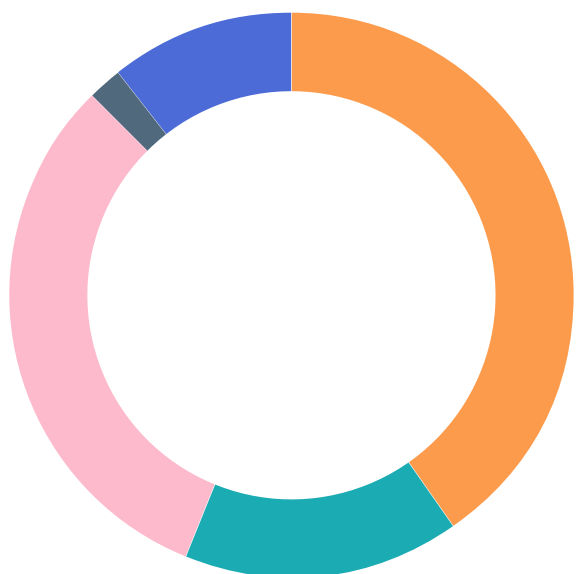


13	18	25	1
...	✓	⚙️	➡️
ONGOING	COMPLETED	IN PROGRESS	DEFERRED

0	2	1
🛑	✗	🔄
OFF TRACK	NOT YET COMMENCED	REPLACED

A well-planned liveable city

Clarence will be a well-planned liveable city with services and infrastructure to meet current and future needs of our growing and vibrant community.

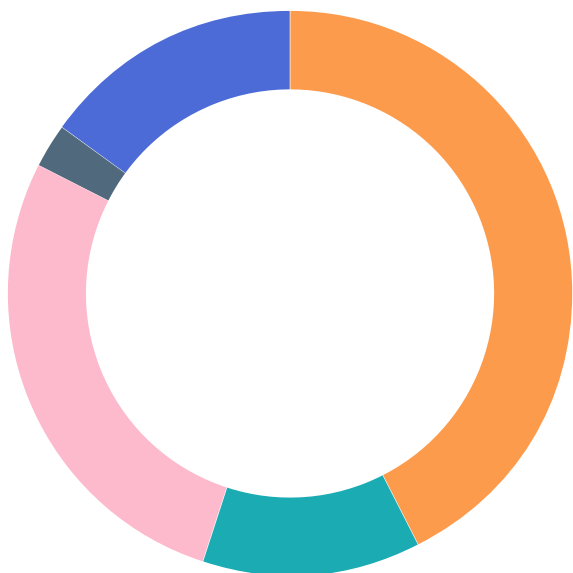


46	18	36	2
...	✓	⚙️	➡️
ONGOING	COMPLETED	IN PROGRESS	DEFERRED

0	12	0
🛑	✗	🔄
OFF TRACK	NOT YET COMMENCED	REPLACED

A prosperous and creative city

Clarence encourages creativity, innovation and enterprise and will develop the local economy by enabling opportunities for all people.

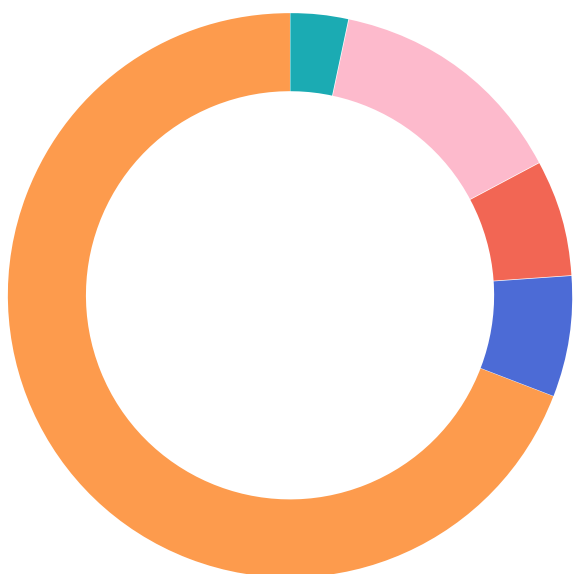


17	5	11	1
...	✓	⚙️	➡️
ONGOING	COMPLETED	IN PROGRESS	DEFERRED

0	6	0
⚡	✗	🔄
OFF TRACK	NOT YET COMMENCED	REPLACED

An environmentally responsible city

Clarence is environmentally responsible, valuing and protecting the natural environment for a sustainable and liveable future.

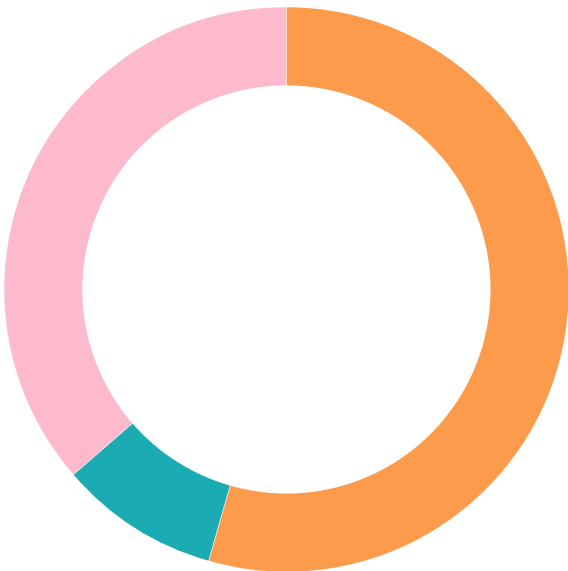


20	1	4	0
...	✓	⚙️	➡️
ONGOING	COMPLETED	IN PROGRESS	DEFERRED

2	2	0
⚡	✗	🔄
OFF TRACK	NOT YET COMMENCED	REPLACED

Governance and leadership

To provide leadership and accessible, responsive, transparent, and accountable governance to the city.

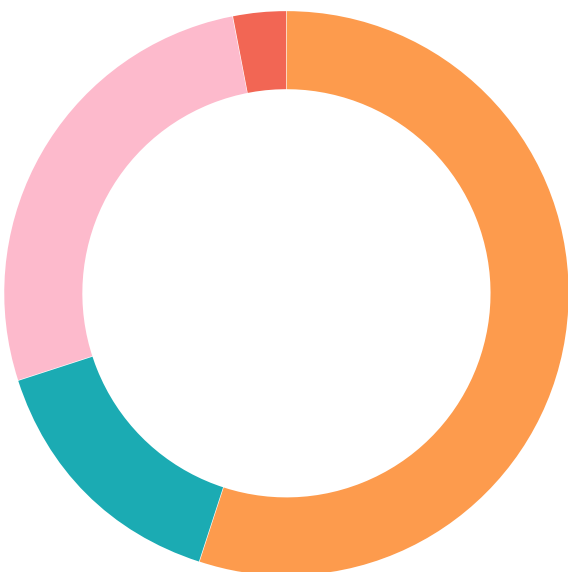


12	2	8	0
			
ONGOING	COMPLETED	IN PROGRESS	DEFERRED

0	0	0
		
OFF TRACK	NOT YET COMMENCED	REPLACED

Council's assets and resources

To efficiently and effectively manage our financial, human and property resources to attain strategic goals and meet statutory obligations.



18	5	9	0
			
ONGOING	COMPLETED	IN PROGRESS	DEFERRED

1	0	0
		
OFF TRACK	NOT YET COMMENCED	REPLACED

Statutory reporting

Annual General Meeting

Council held its Annual General Meeting on Monday 2 December 2024.

Quarterly reporting

Quarterly reports provide information on the performance of the organisation against its Annual Plan and are presented to Council. Detailed financial information is included in council's Annual Plan and budget.

Audit Panel

The primary objective of the Audit Panel is to assist with the effective conduct of its responsibilities for financial reporting, management of risk, maintaining a reliable system of internal controls and facilitating council's ethical development.

The Audit Panel endorsed two audits for the 2024-25 year:

- Name and Address Register
- council's Pricing and Terms of Lease Policy.

The Audit Panel also received updates on previous projects including:

- workforce planning
- review of the Business Continuity Plan
- review of council's cyber security
- Superannuation Guarantee
- review of council's purchasing policies.

Risk management

The management of risks is a critical enabler and one of the key components of good governance. The Risk Management Framework is based on international standard of risk management, AS ISO 31000:2018. The framework provides City of Clarence insurers an assurance that risks are managed continuously and with certainty using a process

involving identification, analysis, evaluation, treatment, monitoring and review of risks. We continue to focus on risk management training not only through internal workshops but also by participating in forums organised by our insurers and other organisations.

Some of the focus areas for risk management training have been:

- works on roads and footpaths
- sportsgrounds and reserves
- stormwater management and integration of new climate change factors
- Tasmanian Government Local Government security forums – countering foreign interference
- child safety.

A business continuity exercise was undertaken to test our operational resilience by identifying and addressing weaknesses before a real event. The exercise was successful and achieved all objectives including opportunities for continuous improvement that have led to further improvements to our business continuity preparedness. The Audit Panel continues to be briefed on our strategic risks.

Public Interest Disclosures

There were no public interest disclosures made during the year. Details of procedures are available on both our website and employee intranet site.

Code of Conduct complaints

The local government Code of Conduct framework is prescribed under Part 3, Division 3A of the *Local Government Act 1993*. In the reporting year of 2024-25, one Code of Conduct complaint was referred to the Department of Premier and Cabinet.

Public Health Statement

The environmental health unit is responsible for the monitoring and regulation of environmentally relevant activities, while working to maintain healthy communities through public health programs such as the school-based immunisation program, as well as fortnightly clinics offered to the public.

Resourcing of the environmental health unit during 2024-25 involved the following resources:

- Manager Environmental Health Services
- Senior Environmental Health Officer (.8 full time equivalent)
- 3 x full-time Environmental Health Officers
- 2 x Cadet Environmental Health Officers
- Environmental Health Support and Immunisation Officer
- Casual Environmental Health Officer

City of Clarence delivered on all its statutory responsibilities and dedicated the necessary time and resources to deliver public health programs and effectively regulate and monitor food business, public health risk activities and private water suppliers for the safety of the community. We continue to conduct environmental monitoring of its swimming beaches in urban areas with investigations and ongoing monitoring of stormwaters to improve the water quality and make it safer and more enjoyable for the public.

Declared smoke-free environments across the City including the Rosny Bus Mall, council-owned playgrounds, sports grounds and the declared smoke-free area around Bellerive Oval were promoted. The installation of smoke-free footpath decals and 'Breathe-easy Smoke Free Area' signage have been

effective at making people aware that smoking is not permitted within specific areas.

Food safety and regulation

One of the roles of the environmental health unit is to ensure that food prepared and sold within the City is safe for human consumption, meets food standards and complies with the Australian Food Standards Code.

This is achieved through regulation under the *Food Act 2003* which involves regular inspections of food businesses, food surveillance through food sampling programs and food safety education. Both of which are offered through the Environmental Health unit and as online resources available on our website.

There were 466 registered food businesses operating in Clarence during the 2024-25 financial year, which included 402 permanent food premises and 64 mobile food businesses. Additionally, 105 temporary food business registrations were issued for specific events. A total of 385 food inspections were conducted during the financial year. The environmental health unit conduct food inspections in accordance with the Tasmanian food safety assessment model for food business risk classification and inspection frequency.

Immunisation Program

City of Clarence continued to deliver the immunisation program at high schools in Clarence with vaccination of grade seven students for the Human Papilloma Virus (HPV) vaccine, diphtheria, tetanus and pertussis (whooping cough) and vaccinations of grade 10 students for meningococcal (acwy). The fortnightly community clinics held at the

Integrated Care Centre in Rosny Park continued to be well attended.

A total of 840 were administered at community clinics and 1134 vaccinations as part of the school immunisation program.

Environmental Water Sampling

Beach sampling continued on a weekly basis between December to March in line with the *Tasmanian Recreational Water Quality Guidelines 2007* and the Derwent Estuary recreational water quality summer season program.

Stormwater investigations in the Bellerive and Howrah catchment areas concluded in 2023 due to the completion of repairs and rectification works made to stormwater and sewer infrastructure. The investigations and resulting works appear to have been successful in improving water quality at degraded recreational water quality sampling sites, specifically those surrounding the Howrah catchment. Following the weekly water sampling undertaken along Howrah and Bellerive beaches during the summer swimming season (December to end of March), the long-term gradings of all 7 sites along Bellerive and Howrah beach remain the same with no sites being degraded.

Public education into water quality at Howrah and Bellerive beach was also undertaken during the year. Initiatives included producing a recreational water quality video and visiting Rosny College and presenting to students studying marine biology. These educational initiatives are intended to make people more aware of our impact on the River Derwent and can be done to minimise the impact.

Water Carrier Permits

Eight water carriers and 2 Private Water Suppliers were registered during the year in accordance with the *Public Health Act 1997*.

Public Health Risk Registration

Thirteen public health risk activity premises (e.g. tattooing/ear and body piercing) were registered and 51 licenses were issued to operators for the year in accordance with the *Public Health Act 1997*.

Nuisances that may impact community health, wellbeing and safety

Officers responded to 229 nuisance requests during the year. The complaints related to noise (67), septic/on-site wastewater (6), odour (11), food (9), dust, fume and gases (15), litter (43), light pollution (11), smoke nuisance (30), asbestos (1), sharps (10), chemical spills/discharge (5), insects/pests/vermin (16), unhealthy housing (4) beaches and public pools (1).

Animal management

Dog registrations

During July 2024, the City of Clarence issued 9895 dog registration renewals for 8813 desexed dogs and 1082 entire dogs. Of these, 4 desexed males are over 20 years of age.

Dog Infringements

In the 2024-25 year there were 133 dog infringements issued valuing \$27,472. These related to dogs at large (77), unregistered dogs (26), not microchipped (10), dogs in restricted areas (7), dogs not wearing registration tags (6), non-serious injury dog attacks (4), dog as nuisance (1), no kennel licence (1), and threatening an authorised officer (1).

Responsible dog ownership

149 dogs were impounded at the Dogs' Homes of Tasmania during the reporting period. Of these, 103 were reclaimed, 27 were euthanised and 19 were rehomed.

City ranger complaints

We received 3442 dog complaints including dogs at large (399), barking dogs (177) and dog attacks (135). A further 529 complaints for illegal parking and 167 fire hazard reports were investigated.

Parking

A total of 13,190 parking infringements were issued in 2024-25, valuing \$780,326. Offences included exceeding time limits (11,046), disability parking (177), footpath (144), no parking sign (102), not wholly in bay (78), taxi zone (100), bus stop/bus zone (25), no stopping (22), stop on yellow line (67), stop over intersection (90), permit zone (127), incorrect parallel (76) and other offences (2).

Parking Sensor Project

Parking sensors provide active information on car parking usage and availability supporting our efforts to meet future parking demands. During 2024-25, parking sensors were also used to support the enforcement of timed parking restrictions resulting in an increase in overstay infringements being issued. Over time, it is anticipated this will lead to changed parking behaviour and encourage vehicle turnover to ensure the availability of parking for all.

Building and plumbing

Building permit approvals

A total of 580 applications were lodged for building permits and notifiable works for new and additional works during the year. Of these, 515 were notifiable works.

Plumbing permit approvals

A total of 454 applications were lodged for plumbing permits and Certificates of Likely Compliance for new and additional works during the year. Of these, 167 were Certificates of Likely Compliance.

City Planning

City Planning continued to have a strong strategic focus while ensuring that statutory planning applications were assessed in a timely manner. Highlights included:

Planning reform

Future planning reform collaborations continued with other councils and state agencies on the review of the Southern Tasmania Regional Land Use Strategy, the Greater Hobart Plan, State Coastal Policy, the Container Refund provisions and other initiatives.

We continued to participate in the ongoing review and implementation of the State Planning Provisions, Residential Standards and Medium Density Housing Guidelines. This large volume of planning reform and consultation is anticipated to continue in through the upcoming financial year.

Tasmanian Planning Scheme – Clarence

The finalisation of the substantial modifications proposed by the Tasmanian Planning Commission for the Howrah Hills area and the Cambridge Airport brought to a close the adoption of the Clarence Local Provisions Schedule of the Tasmanian Planning Scheme, which was substantially approved on 13 October 2021.

As the planning scheme is required to be reviewed on a five-year cycle, initial strategic planning and scheduling of work was also undertaken to enable the logical progress of work essential for the commencement of this review, such as the Clarence Housing Strategy (budgeted for 2025-26).

Droughty Peninsula Structure Plan

Despite some delay, the development of the Droughty Peninsula Structure Plan continued this year leading to an initial consultation to be undertaken in the first months of 2025-26.

While based on the Skylands Master Plan, the structure plan will provide a framework for future infrastructure provision and the release of land for residential development and open space, while considering the constraints of the area and the needs of the community. This work will conclude during 2025-26 with additional engagement with landowners, key stakeholders, State agencies and the community prior to the finalisation of the plan.

Statutory assessments and advice

Applications for planning permits were slightly up on the previous financial years, while sealing of subdivision lots were slightly down. Key indicators included:

- 783 applications for planning permits were lodged for assessment, including no permit required (NPR) certifications. The lodgements included a wide range of residential proposals and subdivisions, as well as several major industrial and commercial projects.
- 115 applications for 'minor amendments' to planning permits were lodged.
- 33 final plans of subdivision were sealed creating 172 new lots.
- 64 strata scheme applications were certified creating 157 strata lots.

In addition to statutory assessments, we provide planning advice in-person over the counter, in writing and over the phone. A free heritage advisory service is also provided to potential developers and landowners of heritage properties or properties within heritage precincts. Potential developers are advised to seek formal advice through a free preliminary assessment service, where draft plans are checked against the planning scheme before costly detailed plans are completed.

Written correspondence included:

- 1137 preliminary assessments were undertaken.
- 299 written planning requests were responded to.

Strategies, policies and plans

The following major strategies, policies and plans were adopted by Council during 2024-25.

Customer Experience Strategy – developed to lay the foundation to enhance and evolve the services and customer experiences provided to the Clarence community.

Victoria Esplanade and Queen Street Master Plan – to provide a vision for Victoria Esplanade, which runs around the Bellerive headland, and for Queen Street in Bellerive. It has been driven by community aspirations to aesthetically improve open space areas around the Victoria Esplanade foreshore area, to provide a welcoming place which celebrates its location and provides for safe and equitable access to the area for everyone.

Clarence Bushfire Management Strategy 2024-2034 and Bushfire Policy – building on previous methodologies and principles used in the Clarence Bushfire Management Strategy 2016-2021, the policy together with the strategy align with the most up-to-date Tasmanian State Government bushfire risk policy and frameworks including the Tasmanian Vegetation Fire Management Policy and the most recent bushfire risk planning at a national level, and aim to minimise the impact of major bushfires.

Cambridge Oval Master Plan – sets a long-term vision for upgrade of recreational and sporting facilities within the Cambridge Memorial Oval grounds. It provides for new and improved recreation areas and facilities for grass-roots community sports.

Model Dispute Resolution Policy – to specify the processes a person must follow if there is a dispute with or between councillors that may be the subject of a Code of Conduct complaint.

Long Term Financial Management Plan – forecasts our financial position in future years, and provides transparency and accountability of financial projections.

Debt Management Policy 2025 – covers the collection of all debts excluding rates and charges and infringements (both covered by their own policies). The policy outlines when we begin collection action, measures taken and any extra charges that are applied during the collection process.

Infringement Debt Management Policy 2025 – a new policy that has been developed to cover infringements issued by City of Clarence and the way their enforcement and recovery will be managed.

Recovery of Outstanding Rates and Charges Policy 2025 – covers the collection of rates and charges and was updated with some minor changes, including the use of SMS to contact ratepayers and outlining in more detail the process for the sale of properties for unpaid rates.

Financial Hardship Policy 2025 – updated to broaden its scope to cover all debts levied by City of Clarence, not just rates and charges raised. This allows for a wider range of outstanding monies to be managed and recovered through negotiated means for all debtors if they are subject to financial hardship.

Fees and Charges (non rates) Policy 2025 – updated to include reference to the applicability of interest and late payment fees.

Management and staff resourcing

Over the past year, we have continued to strengthen our workforce to meet growing community needs and increasing service demands. Key appointments over the past 12 months within the Executive Leadership Group, Senior Leadership Group and across other areas have built upon our existing strengths, further enhancing service delivery, organisational efficiency, and workforce planning. These additions have complemented the expertise of our established teams, enabling us to continue delivering high-quality services while adapting to evolving community needs. A focus on adaptable structures, modern people strategies, and targeted recruitment has enhanced our ability to attract, retain, and develop skilled employees, ensuring we are well positioned to deliver quality outcomes for the community now and into the future.

Workforce Plan

Following the implementation of our Workforce Development Plan, we are progressing initiatives to strengthen our capability and culture. This includes updating systems, policies, and practices to support a more contemporary approach to people management, addressing identified skills gaps, and delivering targeted coaching and development programs to further build the capability of our leadership team.

Enterprise agreements

Our enterprise agreements play a key role in supporting a positive workplace culture, providing fair and transparent pay structures alongside a wide range of benefits that help attract and retain skilled employees. Negotiations for both the Clarence City

Council Enterprise Agreement and the Rosny Early Learning Enterprise Agreement commenced, with a focus on maintaining employee conditions while meeting the evolving needs of our workforce.

Training and development

In line with our Workforce Plan, our training programs focus on essential requirements, supported by a more strategic approach to learning and development that identifies priorities and maximises opportunities. Over the past year, a large number of our Senior Leadership Team, team leaders, and leads have successfully completed a Certificate IV in Leadership and Management or a Diploma in Leadership and Management, building capability across the organisation and strengthening our overall leadership capacity. We are also ensuring that, where needed, our employees complete mandatory training requirements, such as tickets and certifications necessary to safely operate equipment and perform their roles effectively.

Work, health and safety

We continue to maintain ISO 45001:2018 accreditation, reflecting our ongoing commitment to workplace health and safety. This includes an increased focus on injury management and supporting employees to return to work safely and as quickly as possible. Over 100 employees have completed training on occupational violence and aggression, reinforcing our commitment to a safe and respectful environment for both employees and the community. While initiatives to address psychosocial hazards are in the early stages, we continue to work towards ISO 45003:2021 accreditation.



Financial statements

The accompanying financial statements are in agreement with relevant accounts and records, and have been prepared in compliance with:

- Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board, and
- the *Local Government Act 1993*.

I believe that, in all material respects, the financial statements present a view which is consistent with my understanding of City of Clarence's:

- financial position as at 30 June 2025
- financial performance for the year ended 30 June 2025, and
- cash flows for the year then ended.

At the date of signing this certification, I am not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



Ian Nelson

**CHIEF EXECUTIVE OFFICER
29 SEPTEMBER 2025**

Statement of Comprehensive Income for the year ended 30 June 2025

	Notes	Budget 2025 \$'000	2025 \$'000	2024 \$'000
Income from continuing operations				
Recurrent Income				
Rates and charges	2.1	71,811	71,701	66,319
Statutory fees and fines	2.2	2,380	2,385	1,887
User fees	2.3	4,410	4,897	4,406
Grants	2.4	3,888	2,784	3,543
Contributions of cash	2.5	487	389	757
Interest	2.6	3,499	5,122	5,521
Other income	2.7	5,991	7,056	6,583
Investment revenue	2.9	2,212	3,014	2,654
Total recurrent income		94,678	97,348	91,670
Capital Income				
Grants	2.4	3,035	3,823	1,642
Contribution and recognition of assets	2.5	-	15,277	25,301
Gain/(Loss) on retirement or disposal of assets	2.8	-	(1,944)	(2,813)
Share of net result of associates accounted for using the equity method	5.1	-	3,688	3,353
Total capital income		3,035	20,844	27,483
Total income from continuing operations		97,713	118,192	119,153
Expenses from continuing operations				
Employee benefits	3.1	33,606	31,679	28,786
Materials and services	3.2	17,721	19,118	17,698
Impairment of receivables	3.3	609	1,905	5,881
Depreciation and amortisation	3.4	18,386	21,469	17,990
Finance costs	3.5	261	244	495
Other expenses	3.6	22,358	17,899	17,021
Total expenses from continuing operations		92,941	92,314	87,871
Net result for the year		4,772	25,878	31,282
Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
Net asset revaluation increment/(decrement)	9.1	-	36,602	376,550
Fair value revaluation investment in Water Corporation	5.2, 9.1	-	3,514	8,888
Total other comprehensive income		-	40,116	385,438
Total comprehensive result		4,772	65,994	416,720

The above statement should be read in conjunction with the accompanying notes.

Statement of Financial Position as at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Assets			
Current Assets			
Cash and cash equivalents	4.1	9,035	8,799
Trade and other receivables	4.2	4,206	5,830
Investments	4.3	72,500	83,338
Inventories	4.4	145	146
Other assets	6.3	2,072	1,281
Total Current Assets		87,958	99,394
Non-Current Assets			
Trade and other receivables	4.2	774	1,283
Investment in associates	5.1	20,195	16,506
Investment in water corporation	5.2	183,579	180,065
Property, infrastructure, plant and equipment	6.1	1,295,813	1,223,618
Right of use assets	6.2	3,595	2,078
Total Non-Current Assets		1,503,956	1,423,550
Total Assets		1,591,914	1,522,944
Liabilities			
Current Liabilities			
Trade and other payables	7.1	5,378	3,269
Trust funds and deposits	7.2	2,824	4,619
Provisions	7.3	3,940	4,054
Lease liabilities	7.4	1,064	933
Contract liabilities	7.5	2,019	1,866
Interest bearing loans and borrowings	8.1	617	3,055
Total Current Liabilities		15,842	17,796
Non-Current Liabilities			
Provisions	7.3	1,108	931
Lease liabilities	7.4	2,652	1,274
Interest bearing loans and borrowings	8.1	9,393	6,009
Total Non-Current Liabilities		13,153	8,214
Total Liabilities		28,995	26,010
Net Assets		1,562,919	1,496,934
Equity			
Accumulated surpluses		700,640	676,731
Reserves	9.1	862,279	820,203
Total Equity		1,562,919	1,496,934

The above statement should be read in conjunction with the accompanying notes.

Statement of Cash Flows

for the year ended 30 June 2025

	Note	Inflows (Outflows) 2025 \$'000	Inflows (Outflows) 2024 \$'000
Cash flows from operating activities			
Rates		71,074	64,788
Statutory fees and fines		2,385	1,887
User fees (inclusive of GST)		5,161	4,670
Grants (inclusive of GST)		2,459	3,543
Contributions of capital	2.5	389	757
Government subsidies		5,066	4,632
Interest received		5,022	5,663
Net GST refund (payment)		4,844	4,844
Other (inclusive of GST)		3,798	4,727
Wages and salaries		(31,444)	(28,671)
Finance costs		(244)	(495)
Other (inclusive of GST)		(40,970)	(40,378)
Net cash provided (used) by operating activities	9.2	27,540	25,967
Cash flows from investing activities			
Payments for property, infrastructure, plant & equipment		(42,532)	(32,522)
Proceeds from sale of property, infrastructure, plant & equipment		19	70
Redemption of/(Payment for) investments		10,838	9,500
Capital grants		4,148	1,642
Net cash provided (used) by investing activities		(27,527)	(21,310)
Cash flows from financing activities			
Receipt/(repayments) of interest bearing loans and borrowings		946	(5,505)
Repayment of lease liabilities (principal repayments)		(1,232)	(1,057)
Loans repaid to Council		509	367
Net cash provided (used) by financing activities	9.3	223	(6,195)
Net increase (decrease) in cash and cash equivalents		236	(1,538)
Cash and cash equivalents at beginning of reporting period		8,799	10,337
Cash and cash equivalents at end of reporting period	9.4	9,035	8,799
Restrictions on Cash	4.1		
Financing Arrangements	9.5		

The above statement should be read in conjunction with the accompanying notes.

Statement of Changes in Equity for the year ended 30 June 2025

	Note	Accumulated Surplus 2025 \$'000	Asset Revaluation Reserve 2025 \$'000	Fair Value Reserve 2025 \$'000	Other Reserve 2025 \$'000	Total Equity 2025 \$'000
Balance at beginning of the financial year		676,731	787,165	(20,502)	53,540	1,496,934
Net result for the year		25,878	-	-	-	25,878
Adjustment for prior periods		(9)	-	-	-	(9)
Other comprehensive income						
Net asset revaluation increment/ (decrement)	9.1	-	36,602	-	-	36,602
Fair value adjustment on equity investments	5.2, 9.1	-	-	3,514	-	3,514
Total comprehensive income		702,600	823,767	(16,988)	53,540	1,562,919
Transfer between reserves		(1,960)	-	-	1,960	-
Balance at end of the financial year		700,640	823,767	(16,988)	55,500	1,562,919

	Note	Accumulated Surplus 2024 \$'000	Asset Revaluation Reserve 2024 \$'000	Fair Value Reserve 2024 \$'000	Other Reserve 2024 \$'000	Total Equity 2024 \$'000
Balance at beginning of the financial year		645,454	410,615	(29,390)	53,316	1,079,995
Net result for the year		31,282	-	-	-	31,282
Adjustment for prior periods		219	-	-	-	219
Other comprehensive income						
Net asset revaluation increment/ (decrement)	9.1	-	376,550	-	-	376,550
Fair value adjustment on equity investments	5.2, 9.1	-	-	8,888	-	8,888
Total comprehensive income		676,955	787,165	(20,502)	53,316	1,496,934
Transfers between reserves		(224)	-	-	224	-
Balance at end of the financial year		676,731	787,165	(20,502)	53,540	1,496,934

* Balances may vary due to rounding

The above statement should be read in conjunction with the accompanying notes.

Notes to the Financial Report for the year ended 30 June 2025

1 Overview

1.1 Reporting entity

- a) The Clarence City Council was established as a *Local Government under the Local Government Act 1993*. Council's main office is located at Bligh St, Rosny Park.
- b) The purpose of the Council is to:
- provide for health, safety and welfare of the community;
 - to represent and promote the interests of the community;
 - provide for the peace, order and good government in the municipality.

1.2 Basis of accounting

These financial statements are a general purpose financial report that consists of a Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, and the *Local Government Act 1993* (as amended). Council has determined that it does not have profit generation as a prime objective. Consequently, where appropriate, Council has elected to apply options and exemptions within accounting standards that are applicable to not-for-profit entities.

This financial report has been prepared on the accrual and going concern basis.

All amounts are presented in Australian dollars and unless stated, have been rounded to the nearest thousand dollars.

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 4.3, 4.4, 5.1, 5.2, 6.1, 6.2, 7.3, 7.4, 8.1 and 10.3(d).

Unless otherwise stated, all material accounting policy information is consistent with those applied in the prior year.

Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

1.3 Use of judgements and estimates

Judgements and Assumptions

In the application of Australian Accounting Standards, Council is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Council has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. Judgements made by Council that have significant effects on the financial report are disclosed in the relevant notes as follows:

Contribution and recognition of assets

Assumptions used in determining the timing of Council's contribution and recognition of assets are discussed in note 2.5.

Investment in associates

Assumptions used in determining Council's valuation of its investment in associates are discussed in note 5.1.

Right of use assets

Assumptions and judgements are used in determining the fair value of Council's right of use assets including assumptions about useful lives and depreciation rates. These assumptions are discussed in note 6.2.

Lease liabilities

Assumptions are used in determining Council's lease liabilities. These assumptions are discussed in note 7.4.

Employee entitlements

Assumptions are utilised in the determination of Council's employee entitlement provisions. These assumptions are discussed in note 7.3.

Defined benefit superannuation fund obligations

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 9.6.

Fair value of property, infrastructure, plant & equipment

Assumptions and judgements are utilised in determining the fair value of Council's property, infrastructure, plant and equipment including useful lives and depreciation rates. These assumptions are discussed in note 6.1.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 5.2.

1.4 Material budget variations

Council's original budget was adopted by the Council on 17 June 2024. The original projections on which the budget was based have been affected by a number of factors. These include State and Federal Government decisions including new grant programs, changing economic activity, and by decisions made by Council. Material variations of more than 10% are explained below:

Revenues

1 User fees

The increase of \$487K on budget (11%) was due to additional fees received through Rosny Childrens Services than those expected.

2 Grants (recurrent income)

The decrease of \$1.104M on budget (28%) was due to a reduced prepayment of Financial Assistance Grant funding at year end, which is discussed within note 2.4.

3 Contributions of cash

The decrease of \$98K on budget (20%) was a result of receiving lower than budgeted developer contributions towards public open spaces and car parking.

4 Interest

The increase of \$1.623M on budget (46%) was a result of higher than budgeted interest rates on investments, along with a higher than expected average investment balance throughout the year.

5 Other income

The increase of \$1.065M on budget (18%) was due to additional child care subsidies received through Clarence Children's Services, along with the accounting for volunteer income recognition which is unbudgeted.

6 Investment revenue

The increase of \$802K on budget (36%) was due to the receipt of a special dividend from TasWater in respect of a prior year. This special dividend is not considered as part of the budget process. An unbudgeted dividend was also received from Copping Refuse Disposal Site Joint Authority (CRDSJA).

7 Grants (capital income)

The increase of \$788K on budget (26%) was due to recognising as income grant funds received but remaining unspent from prior financial years, which is discussed within note 7.5.

8 Contribution and recognition of assets

This category of revenue is not considered as part of the budget process due to being non-cash related transactions that do not support the funding of budgeted activities, and has significant variability year upon year.

9 Gain/(Loss) on retirement or disposal of assets

This category of revenue is not considered as part of the budget process due to being non-cash related transactions that do not support the funding of budgeted activities, and has significant variability year upon year.

10 Share of net result of associates accounted for using the equity method

This category of revenue is not considered as part of the budget process due to being non-cash related transactions that do not support the funding of budgeted activities, and has significant variability year upon year.

Expenses

1 Impairment of receivables

The increase of \$1.296M on annual budget (213%) was due to providing for Expected Credit Losses that had been funded within budgets over an extended period of time.

2 Depreciation and amortisation

The increase of \$3.083M on budget (17%) was due significant revaluation increases in both roads and bridges, and drainage asset classes over the last 2 financial years.

3 Other expenses

The decrease of \$4.459M on budget (20%) was largely influenced by the accounting treatment of right of use assets that saw a significant reduction in operating lease expense, along with the budgeting of interest payment on reserves, which is not a financial transaction.

4 Net asset revaluation increment/(decrement)

This category of revenue is not considered as part of the budget process due to being non-cash related transactions that do not support the funding of budgeted activities, and has significant variability year upon year.

5 Fair value revaluation investment in Water Corporation

This category of revenue is not considered as part of the budget process due to being non-cash related transactions that do not support the funding of budgeted activities, and has significant variability year upon year.

1.5 Functions/Activities of the Council

a) Revenue, expenditure and assets attributable to each function as categorised in (c) below:

	Grants \$'000	Other \$'000	Total Revenue \$'000	Total Expenditure \$'000	Surplus/ (Deficit) \$'000	Assets \$'000
Government and administration						
2024-2025	-	6,391	6,391	11,720	(5,329)	-
2023-2024	61	6,095	6,156	11,045	(4,889)	-
Roads, streets and bridges						
2024-2025	2,032	300	2,332	5,620	(3,288)	330,320
2023-2024	1,463	146	1,609	5,392	(3,783)	331,367
Drainage						
2024-2025	182	3,533	3,715	1,400	2,315	255,639
2023-2024	603	3,402	4,005	1,171	2,834	212,381
Waste management						
2024-2025	47	7,184	7,231	7,977	(746)	1,610
2023-2024	71	6,775	6,846	7,095	(249)	1,414
Environmental health						
2024-2025	-	160	160	1,153	(993)	-
2023-2024	-	143	143	857	(714)	-
Planning services						
2024-2025	-	2,460	2,460	4,048	(1,588)	-
2023-2024	-	2,768	2,768	4,156	(1,388)	-
Community amenities						
2024-2025	1,412	1,163	2,575	4,075	(1,500)	-
2023-2024	56	882	938	3,763	(2,825)	-
Community services						
2024-2025	851	8,200	9,051	15,170	(6,119)	-
2023-2024	307	4,629	4,936	13,573	(8,637)	-
Recreation facilities						
2024-2025	1,596	1,743	3,339	7,667	(4,328)	33,905
2023-2024	1,842	(141)	1,701	6,828	(5,127)	32,358
Economic development						
2024-2025	88	11	99	2,094	(1,995)	-
2023-2024	464	29	493	2,147	(1,654)	-
Other – not attributable						
2024-2025	399	80,440	80,839	31,390	49,449	970,440
2023-2024	318	89,240	89,558	31,844	57,714	945,424
Total						
2024-2025	6,607	111,585	118,192	92,314	25,878	1,591,914
2023-2024	5,185	113,968	119,153	87,871	31,282	1,522,944

b) Reconciliation of Assets above with the Statement of Financial Position at 30 June:

	2025 \$'000	2024 \$'000
Current assets	87,958	99,394
Non-current assets	1,503,956	1,423,550
Total assets	1,591,914	1,522,944

c) Governance and administration

Operation and maintenance of council chambers, administration offices, and councillors.

Roads, streets and bridges

Construction, maintenance and cleaning of roads, streets, footpaths, bridges, parking facilities and street lighting.

Drainage

Operation and maintenance of open or deep drainage systems in urban areas, including the lining of piping of creeks but excludes drainage associated with road works, flood mitigation and agriculture.

Waste Management

Collection, handling, processing and disposal of all waste materials.

Environmental Health/Environmental Management

Environmental Health includes disease control, food surveillance, public-use building standards, health education and promotion, water quality, workplace safety and cemeteries.

Environmental management includes strategies and programs for the protection of the environment and regulations of activities affecting the environment.

Planning Services

Administration of the town planning scheme, subdivisions and urban and rural renewal programs.

Community amenities

Operation and maintenance of housing for aged persons and persons of limited means, Civic Centre, Council halls (excluding indoor sports complexes).

Community services

Administration and operation of dog registration, operation of pounds, control of straying stock, and noxious weeds. Operation of the Child Care Centre, operation and support of the performing arts, museum and the presentation of festivals. Community Development which provides for the implementation of a process by which strategies and plans can be developed so that the Council can fulfil their general responsibility for enhancing the quality of life of the whole community.

Recreation facilities

Operation and maintenance of sporting facilities (includes swimming pools, active and passive recreation and recreation centres).

Economic development

Responsible for council communications, engagement, publications, key strategic council projects and customer service.

Other – not attributable

Rates and charges and work not attributed elsewhere.

2 Revenue

2.1 Rates and charges

Council uses capital value as the basis of valuation of all properties within the municipality. Capital value is the total value of the property, including the land, buildings and other improvements.

	2025 \$'000	2024 \$'000
Net rate revenue received	64,447	59,424
Fire levy	7,254	6,895
Total rates and charges	71,701	66,319

The date of the last general revaluation of land for rating purposes within the municipality was 1 July 2018. This valuation was first applied in the rating year commencing 1 July 2019.

Accounting policy

Council recognises revenue from rates and annual charges for the amount it is expected to be entitled to at the beginning of the rating period to which they relate, or when the charge has been applied.

Rates and charges in advance are recognised as a financial liability until the beginning of the rating period to which they relate.

2.2 Statutory fees and fines

	2025 \$'000	2024 \$'000
Infringements and costs	684	346
Town planning fees	1,219	1,080
Certificates issued	482	461
Total statutory fees and fines	2,385	1,887

Accounting policy

Council recognises revenue from statutory fees and fines when or as the performance obligation is completed and the customer receives the benefit of the good/services being provided.

2.3 User fees

	2025 \$'000	2024 \$'000
Animal services fees	524	446
Building services fees	1,036	912
Child care / childrens program fees	2,069	1,738
Health services fees	135	125
Hire of facilities	284	247
Other fees and charges	430	555
Recreational facility fees	410	327
Special committee income	1	31
Valuation fees	8	25
Total user fees	4,897	4,406

User fees by timing of revenue recognition

User fees recognised over time	-	-
User fees recognised at a point in time	4,897	4,406
Total user fees	4,897	4,406

Accounting policy

Council recognises revenue from user fees and charges when or as the performance obligation is completed and the customer receives the benefit of the good/services being provided.

Where an upfront fee is charged such as membership fees for the community centre, the fee is recognised on a straight-line basis over the expected life of the membership.

2.4 Grants

Grants were received in respect of the following:

	2025 \$'000	2024 \$'000
Summary of grants		
Federally funded grants	4,510	4,469
State funded grants	2,056	635
Other grants	41	81
Total grants	6,607	5,185

2025
\$'000

2024
\$'000

Recurrent Grants

Commonwealth Government Financial Assistance Grants – General Purpose	1,090	1,394
Commonwealth Government Financial Assistance Grants – Roads	1,545	1,975
Serrated Tussock Primary Producers Project	-	50
WAF Mediterranean Daisy Trails Project	41	31
Better Fishing Grant	20	45
Arts Tasmania	72	48
Community Services	14	-
Help to Heath	2	-
Total recurrent grants	2,784	3,543

Capital Grants

Commonwealth Government – Local Roads and Community Infrastructure	735	-
Commonwealth Government – Roads to Recovery	650	1,100
Meehan Range MBT	39	119
Better Active Transport	33	108
Safer Rural Roads – Back Tea Tree Road)	45	45
Geilston Bay Jetty	-	150
Clarendon Vale Oval Changerooms	156	41
Disaster Ready Fund	34	-
Cricket Nets	75	-
Vulnerable Road User Program	18	18
CWA Lindisfarne Upgrades	-	61
Levelling The Playing Field	490	-
Black Spot – Brinktop Road	260	-
Active Living	133	-
Passive Asset Projects	390	-
Facilities Projects	100	-
Active Asset Projects	326	-
Environment & Natural Asset Projects	115	-
Clarendon Vale Oval Lights	24	-
Seniors Exercise Equipment	200	-
Total capital grants	3,823	1,642

	2025 \$'000	2024 \$'000
Timing of revenue recognition		
Grants recognised over time	1,184	310
Grants recognised at a point in time	5,423	4,875
Total grants	6,607	5,185

Unspent grants and contributions

Grants and contributions which were obtained on the condition that they be spent for specified purposes or in a future period, but which are not yet spent in accordance with those conditions, are as follows:

	2025 \$'000	2024 \$'000
Capital Grants		
Balance of unspent funds at 1 July	1,866	1,917
Add: Funds received and not recognised as revenue in the current year	1,181	185
Less: Funds received in prior year but revenue recognised and funds spent in current year	(1,028)	(236)
Balance of unspent funds at 30 June	2,019	1,866

Accounting policy

Council recognises untied grant revenue and those without performance obligations when received. In cases where there is an enforceable agreement which contains sufficiently specific performance obligations, revenue is recognised as or when control of each performance obligation is satisfied. (i.e. when it transfers control of a product or provides a service.) A contract liability is recognised for unspent funds received in advance and then recognised as income as obligations are fulfilled.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have a continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

If the transaction is a transfer of a financial asset to enable Council to acquire or construct a recognisable non-financial asset to be controlled by Council (i.e. an in-substance acquisition of a non-financial asset), a contract liability is recognised for the excess of the fair value of the transfer over any related amounts recognised and revenue as the unspent funds are expended at the point in time at which required performance obligations are completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred, since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin. For the acquisition of assets, revenue is recognised when the asset is acquired and controlled by the Council.

In both years the Commonwealth has made early payment of instalments of untied Financial Assistance Grants for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2024/25 by \$2.012 million (2023/24: \$3.245 million). This has impacted the Statement of Comprehensive Income resulting in the Net result for the year being higher by the same amount.

2.5 Contributions

	2025 \$'000	2024 \$'000
(a) Cash		
Roads	9	27
Drainage	40	-
Parks, open space and streetscapes	330	706
Parking	10	11
Other	-	13
Total	389	757

(b) Non-monetary assets		
Land under roads	1,705	2,201
Roads	6,256	14,473
Land	603	2,617
Buildings	265	-
Drainage	6,399	6,010
Parks, open space and streetscapes	28	-
Other	21	-
Total	15,277	25,301

Total contributions	15,666	26,058
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Accounting policy

Council recognises contributions without performance obligations when received. In cases where the contribution is for a specific purpose to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and income is recognised as the obligations are fulfilled.

2.6 Interest

	2025 \$'000	2024 \$'000
Interest on financial assets	4,948	4,780
Interest on rates	174	741
	5,122	5,521

Accounting policy

Interest is recognised progressively as it is earned.

2.7 Other income

	2025 \$'000	2024 \$'000
Government subsidies	5,066	4,632
Insurance claims	-	20
Lease income	801	756
Rent income	64	24
Sponsorship	-	1
Volunteer services	357	434
Other	768	716
Total other income	7,056	6,583

Accounting policy

Government subsidies

Government subsidy revenue is recognised as revenue upon receipt of funds from government bodies.

Insurance claims

Insurance claim revenue is recognised as revenue when a claim is assessed as successful.

Lease income

Operating lease revenue from the use of Council's assets is recorded on an accruals basis in accordance with leasing arrangements.

Rent income

Rents are recognised as revenue when the payment is due. Rental payments received in advance are recognised as a payable until they are due.

Sponsorship income

Sponsorship income is recognised as revenue in the period earned. Sponsorship received in advance is recognised as a liability until earned.

Volunteer services

Council recognises the inflow of resources in the form of volunteer services where the fair value of those services can be reliably measured and Council would have purchased those services if they had not been donated.

2.8 Gain/(Loss) on retirement or disposal of assets

	2025 \$'000	2024 \$'000
Net proceeds on disposal of non-current assets	19	70
Carrying amount of non-current assets disposed	(1,963)	(2,883)
Total	(1,944)	(2,813)

Accounting policy

Gain or loss on disposal of an asset is determined when control of the asset has irrevocably passed to the buyer.

2.9 Investment revenue

	2025 \$'000	2024 \$'000
Dividend revenue received – TasWater	2,654	2,654
Dividend revenue received – CRDSJA	360	-
Total	3,014	2,654

Accounting policy

Dividend revenue is recognised when Council's right to receive payment is established and it can be reliably measured.

3 Expenses

3.1 Employee benefits

	2025 \$'000	2024 \$'000
Salary and wages	27,318	25,290
Superannuation	3,438	3,192
Payroll tax	1,361	1,234
Fringe benefits tax	141	147
Other employee costs	2,196	1,761
	34,454	31,624
Less amounts capitalised	(2,775)	(2,838)
Total employee benefits	31,679	28,786

Accounting policy

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits.

3.2 Materials and services

	2025 \$'000	2024 \$'000
Contract payments	8,298	7,187
Materials	1,502	1,496
Building maintenance	7	6
Utilities	2,669	2,551
Consultants	6,642	6,458
Total materials and services	19,118	17,698

Accounting policy

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

3.3 Impairment of receivables

	2025 \$'000	2024 \$'000
Rates debtors	1,905	5,881
Total impairment of receivables	1,905	5,881

Accounting policy – Impairment expense

Expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. Council's policy and events giving rise to impairment losses are disclosed in note 4.2.

3.4 Depreciation and amortisation

	2025 \$'000	2024 \$'000
Property		
Buildings		
Buildings	685	523
Plant, equipment and furniture		
Plant and equipment	690	605
Furniture and fittings	27	37
Infrastructure		
Roads and bridges	13,254	10,963
Drainage	3,409	2,867
Waste management	8	7
Parks and recreation	2,164	1,932
Right-of-use-assets		
Right-of-use-assets	1,232	1,056
Total depreciation and amortisation	21,469	17,990

Accounting policy – depreciation and amortisation

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Buildings, infrastructure, plant and equipment and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Right-of-use assets are amortised over the lease term. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation and amortisation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and remaining values and a separate depreciation rate is determined for each component. Land, land under roads, artwork and road earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Major depreciation and amortisation periods used are listed below and are consistent with the prior year unless otherwise stated:

	Years
Property	
Buildings	
Buildings	20-100
Plant, equipment and furniture	
Plant and equipment	3-25
Furniture and fittings	10-100
Infrastructure	
Roads and bridges	15-50
Road seal	60-100
Road pavement	70
Bridges	80
Footpaths	15-60
Drainage infrastructure	50-100
Waste management	15-30
Parks & recreation	10-100
Right-of-use-assets	
Right-of-use-assets	3-10

3.5 Finance Costs

	2025 \$'000	2024 \$'000
Bank overdraft charges	2	2
Interest – borrowings	12	242
Interest – lease liabilities	230	251
	244	495

Accounting policy – finance costs

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Finance costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised. Borrowing costs capitalised during 2024/25 totalled \$237,350 (2023/24: \$0).

Finance costs are expensed as incurred using the effective interest method. Borrowing costs include interest on bank overdrafts, borrowings, leases and unwinding of discounts.

3.6 Other expenses

	2025 \$'000	2024 \$'000
External auditor remuneration (Tasmanian Audit Office)	81	73
Other auditor services	21	19
Net rate remissions	426	383
Councillor allowances	517	507
Councillor related expenses	261	86
Lease payments	809	834
Low-value leases	242	245
Family Day Care fee relief	2,057	1,876
Insurance	1,028	886
Software costs	1,512	1,206
Donations	38	9
Grants and benefits	188	162
State fire commission levy	7,165	6,822
Volunteer services	357	434
External plant hire	330	445
Special committee expenses	1	25
Other	2,866	3,009
	17,899	17,021

Accounting policy – other expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset or an increase in a liability has arisen that can be reliably measured.

4 Current Assets

4.1 Cash and cash equivalents

	2025 \$'000	2024 \$'000
Cash on hand	6	4
Cash at bank	9,028	8,794
At call account	1	1
Total cash and cash equivalents	9,035	8,799

Council's cash and cash equivalents are subject to a number of internal and external restrictions and internal commitments that limit amounts available for discretionary or future use. These include:

	Note	2025 \$'000	2024 \$'000
Restricted funds			
i) Trust funds and deposits	7.2	2,824	4,619
ii) Unspent grant funds with conditions	2.4	2,019	1,866
		4,843	6,485
Internal committed funds			
iii) Employee provisions	7.3	4,887	4,827
iv) Special purpose contributions	9.1	9,677	8,252
v) Discretionary reserves	9.1	45,823	45,288
Committed funds		65,230	64,852
Total uncommitted cash and cash equivalents		(56,195)	(56,053)
Total investments	4.3	72,500	83,338
Total uncommitted funds		16,305	27,285

Accounting policy – cash and cash equivalents

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash on hand, deposits at call and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Restricted and internally committed funds include:

- Refundable building, contract and other refundable amounts held in trust by Council for completion of specific purposes.
- Grant funding received in advance until specific performance obligations required under funding arrangements are completed.

- Monies set aside to meet employee provision obligations.
- Monies set aside by council to spend on public open space, car parking, and community services.
- Monies set aside by council to spend primarily on infrastructure renewal.

4.2 Trade and other receivables

	2025 \$'000	2024 \$'000
Current		
Rates debtors	10,120	9,340
Provision for expected credit loss – rates debtors	(7,786)	(5,881)
Compliance debtors	610	1,081
Net GST receivable	543	476
Other debtors	352	429
Loan to C Cell Pty Ltd	354	336
Loan to Cricket Tasmania	-	26
Loan to Olympia Football Club	13	23
Total	4,206	5,830
Non-Current		
Loan to C Cell Pty Ltd	569	922
Loan to Cricket Tasmania	-	177
Loan to Olympia Football Club	205	184
Total	774	1,283
Total trade and other receivables	4,980	7,113

	2025 \$'000	2024 \$'000
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July	5,881	-
Amounts written off during the year	-	-
Amounts recovered during the year	-	-
Increase/ (decrease) in provision recognised in profit or loss	1,905	5,881
Carrying amount at 30 June	7,786	5,881

For ageing analysis of the financial assets, refer to note 9.10(b).

Accounting policy

Trade receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. Impairment is recognised on an expected credit loss (ECL) basis. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience, an informed credit assessment and forward-looking information.

Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council uses the presumptions that assets more than 30 days past due have a significant increase in credit risk and those more than 90 days will likely be in default. Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

Council has determined to provide for an ECL in respect of rates receivable. This ECL has been determined with reference to provisions assumed within current and previous years' budgets, along with the reversal of interest on outstanding amounts.

4.3 Investments

	2025 \$'000	2024 \$'000
Current		
Term deposits – more than 3 months	72,500	83,338
Total	72,500	83,338

Accounting policy

Investments are valued at face value. For the purposes of the Statement of Cash Flows, investments include deposits placed with financial institutions with original maturities of greater than three months.

4.4 Inventories

	2025 \$'000	2024 \$'000
Inventories held for distribution	145	146
Total	145	146

Accounting policy

Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential. Other inventories are measured at the lower of cost and net realisable value. Where inventories are acquired at no cost, or for nominal consideration, the cost shall be the current replacement cost as at the date of acquisition.

5.1 Investment in associates

	2025 \$'000	2024 \$'000
Investments in associates accounted for by the equity method are:		
Copping Refuse Disposal Site Joint Authority	16,901	13,782
C Cell Pty Ltd	3,294	2,724
Total investment in associates	20,195	16,506

Copping Refuse Disposal Site Joint Authority

The Copping Refuse Disposal Site Joint Authority (Trading as Southern Waste Solutions) was established under Section 30 of the *Local Government Act 1993* by the Clarence City Council, Sorell Council, and Tasman Council. Kingborough Council joined the authority in 2009.

The CRDSJA is located in Australia. Its principal activity is to operate both the Lutana Waste transfer Station and Copping Landfill sites.

	2025 \$'000	2024 \$'000
Council's share of accumulated surplus(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	10,073	7,484
Reported surplus(deficit) for year	2,471	2,589
Council's share of accumulated surplus/(deficit) at end of year	12,544	10,073
Movement in carrying value of specific investment		
Carrying value of investment at start of year	13,782	11,023
Share of surplus/(deficit) for year	2,471	2,589
Distributions received	648	170
Carrying value of investment at end of year	16,901	13,782

C Cell Pty Ltd

C Cell Pty Ltd (the Trustee) is a proprietary limited company owned by a local government entity and incorporated in Australia on 5 February 2016. Its sole purpose is to act as trustee (the Trustee) of the C Cell Unit Trust (the Trust).

The Trust is located in Australia; its principal activity is to operate a hazardous landfill cell.

	2025 \$'000	2024 \$'000
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	-	-
Reported surplus(deficit) for year	569	594
Distributions for the year	(569)	(594)
Council's share of accumulated surplus/(deficit) at end of year	-	-
Movement in carrying value of specific investment		
Carrying value of investment at start of year	2,724	2,130
Share of surplus/(deficit) for year	569	594
Carrying value of investment at end of year	3,293	2,724

Accounting policy

Council's investment in associates is accounted for by the equity method because Council has the ability to influence rather than control the operations of these entities. The investment is initially recorded at the cost of acquisition, and subsequently adjusted for post-acquisition changes in Council's share of the net assets of the entities. Council's share of the financial result of the entities is recognised in the Statement of Comprehensive Income.

5.2 Investment in water corporation

	2025 \$'000	2024 \$'000
Opening Balance	180,065	171,177
Fair Value adjustments on equity investment assets	3,514	8,888
Total investment in water corporation	183,579	180,065

Accounting policy – investment assets

As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: *Financial Instruments* to irrevocably classify this equity investment as designated at fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 9.1) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

Fair value was determined using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2025, Council holds a 9.52% (2023/24: 9.52%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

6 Non-current assets

6.1 Property, infrastructure, plant and equipment

	2025 \$'000	2024 \$'000
Summary		
at cost as at 30 June	36,499	37,282
Less accumulated depreciation	(5,285)	(4,567)
	31,214	32,715
at fair value as at 30 June	1,869,525	1,753,113
Less accumulated depreciation	(604,926)	(562,210)
	1,264,599	1,190,903
Total	1,295,813	1,223,618

Property

Land

at fair value as at 30 June	159,550	156,047
	159,550	156,047

Land under roads

at fair value as at 30 June	415,973	414,269
	415,973	414,269

Total Land	575,523	570,316
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	2025 \$'000	2024 \$'000
Buildings		
at fair value as at 30 June	75,668	50,501
Less accumulated depreciation	(8,066)	(7,434)
	67,602	43,067
Total Property	643,125	613,383

Plant and Equipment

Plant and equipment

at cost	7,481	6,774
Less accumulated depreciation	(5,087)	(4,397)
	2,394	2,377

Furniture and fittings

at cost	419	418
Less accumulated depreciation	(198)	(170)
	221	248

Total Plant and Equipment

2,615 2,625

Infrastructure

Roads and bridges

at fair value as at 30 June	759,040	748,190
Less accumulated depreciation	(428,720)	(416,823)
	330,320	331,367

Drainage

at fair value as at 30 June	402,518	331,169
Less accumulated depreciation	(146,879)	(118,788)
	255,639	212,381

	2025 \$'000	2024 \$'000
Parks and recreation		
at fair value as at 30 June	54,881	51,245
Less accumulated depreciation	(20,976)	(18,887)
	33,905	32,358

Waste management

at fair value as at 30 June	1,895	1,692
Less accumulated depreciation	(285)	(278)
	1,610	1,414

Total Infrastructure

621,474 577,520

Work in progress

Buildings at cost	3,945	6,152
Plant and equipment at cost	123	525
Furniture and fittings at cost	13	13
Roads and bridges at cost	15,928	12,510
Drainage at cost	1,318	3,133
Parks and recreation at cost	6,687	7,272
Waste management at cost	56	-
Unallocated works at cost	529	485

Total Works in progress

28,599 30,090

Total property, infrastructure, plant and equipment

1,295,813 1,223,618

6.1 Property, infrastructure, plant and equipment (continued)

Reconciliation of property, infrastructure, plant and equipment

2025	Balance at beginning of financial year \$'000	Acquisition of assets \$'000	Revaluation increments / (decrements) (Note 9.1) \$'000	Depreciation and amortisation (Note 3.5) \$'000	Written down value of disposals \$'000	Adjustments \$'000	Transfers \$'000	Balance at end of financial year \$'000
Property								
Land	156,047	602	-	-	(420)	-	3,321	159,550
Land under roads	414,269	1,704	-	-	-	-	-	415,973
Total land	570,316	2,306	-	-	(420)	-	3,321	575,523
Buildings	43,067	265	-	(685)	(292)	-	25,247	67,602
Total buildings	43,067	265	-	(685)	(292)	-	25,247	67,602
Total property	613,383	2,571	-	(685)	(712)	-	28,568	643,125
Plant and equipment								
Plant and equipment	2,377	-	-	(690)	(24)	-	731	2,394
Furniture and fittings	248	-	-	(27)	-	-	-	221
Total plant and equipment	2,625	-	-	(717)	(24)	-	731	2,615
Infrastructure								
Roads and bridges	331,367	6,256	326	(13,254)	(347)	-	5,972	330,320
Drainage	212,381	6,400	36,076	(3,409)	(780)	-	4,971	255,639
Parks and recreation	32,358	29	-	(2,164)	(100)	-	3,782	33,905
Waste management	1,414	-	200	(8)	-	-	4	1,610
Total infrastructure	577,520	12,685	36,602	(18,835)	(1,227)	-	14,729	621,474
Works in progress								
Buildings	6,152	23,068	-	-	-	(28)	(25,247)	3,945
Land	-	3,293	-	-	-	28	(3,321)	-
Plant and equipment	525	347	-	-	-	(18)	(731)	123
Furniture and fittings	13	-	-	-	-	-	-	13
Roads and bridges	12,510	9,390	-	-	-	-	(5,972)	15,928
Drainage	3,133	3,156	-	-	-	-	(4,971)	1,318
Parks and recreation	7,272	3,197	-	-	-	-	(3,782)	6,687
Waste management	-	42	-	-	-	18	(4)	56
Unallocated works	485	44	-	-	-	-	-	529
Total works in progress	30,090	42,537	-	-	-	-	(44,028)	28,599
Total property, infrastructure, plant and equipment	1,223,618	57,793	36,602	(20,237)	(1,963)	-	-	1,295,813

6.1 Property, infrastructure, plant and equipment (continued)

Reconciliation of property, infrastructure, plant and equipment

2024	Balance at beginning of financial year \$'000	Acquisition of assets \$'000	Revaluation increments / (decrements) (Note 9.1) \$'000	Depreciation and amortisation (Note 3.5) \$'000	Written down value of disposals \$'000	Adjustments \$'000	Transfers \$'000	Balance at end of financial year \$'000
Property								
Land	133,803	2,616	18,631	-	(43)	-	1,040	156,047
Land under roads	149,280	2,201	263,247	-	(459)	-	-	414,269
Total land	283,083	4,817	281,878	-	(502)	-	1,040	570,316
Buildings	39,507	-	3,584	(523)	-	-	499	43,067
Total buildings	39,507	-	3,584	(523)	-	-	499	43,067
Total property	322,590	4,817	285,462	(523)	(502)	-	1,539	613,383
Plant and equipment								
Plant and equipment	1,120	-	-	(605)	-	-	1,862	2,377
Furniture and fittings	2,070	-	-	(37)	(41)	-	(1,744)	248
Total plant and equipment	3,190	-	-	(642)	(41)	-	118	2,625
Infrastructure								
Roads and bridges	264,290	14,474	56,388	(10,963)	(2,127)	-	9,305	331,367
Drainage	163,624	6,009	34,564	(2,867)	(191)	-	11,242	212,381
Parks and recreation	30,911	-	-	(1,932)	(22)	-	3,401	32,358
Waste management	1,285	-	136	(7)	-	-	-	1,414
Total infrastructure	460,110	20,483	91,088	(15,769)	(2,340)	-	23,948	577,520
Works in progress								
Buildings	2,440	4,440	-	-	-	-	(728)	6,152
Plant and equipment	339	186	-	-	-	-	-	525
Furniture and fittings	-	13	-	-	-	-	-	13
Roads and bridges	11,270	10,548	-	-	-	-	(9,308)	12,510
Drainage	2,511	12,147	-	-	-	-	(11,525)	3,133
Parks and recreation	5,898	5,418	-	-	-	-	(4,044)	7,272
Waste management	-	-	-	-	-	-	-	-
Other	497	15	-	-	-	(27)	-	485
Total works in progress	22,955	32,767	-	-	-	(27)	(25,605)	30,090
Total property, infrastructure, plant and equipment	808,845	58,067	376,550	(16,934)	(2,883)	(27)	-	1,223,618

Accounting policy

Recognition and measurement of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

Property, plant and equipment and infrastructure received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

The following classes of assets have been recognised. In accordance with Council's policy, the threshold limits detailed below have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year:

	Threshold \$'000
Land	
Land	20
Land under roads	20
Buildings	20
Plant	
Plant and equipment	20
Furniture and fittings	20
Infrastructure	
Roads and bridges	20
Drainage	20
Parks and recreation	20
Waste management	20

Revaluation

Council has adopted the following valuation bases for its non-current assets:

Land	fair value
Land under roads	fair value
Buildings	fair value
Plant and equipment	cost
Furniture and fittings	cost
Roads and bridges	fair value
Drainage	fair value
Parks and recreation	fair value
Waste management	fair value

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment and furniture and fittings, are measured at their fair value in accordance with AASB 116 *Property, Plant & Equipment* and AASB 13 *Fair Value Measurement*. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset class materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date the class of asset was revalued.

Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. Valuations are performed either by experienced Council officers or independent experts. Between such valuations, Council considers, and when necessary, applies indexing to assets to ensure the carrying values continue to represent fair values.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation surplus for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Impairment of assets

Impairment losses are recognised in the statement of comprehensive income under other expenses.

Reversals of impairment losses are recognised in the statement of comprehensive income under other revenue.

Land under roads

Council recognised the value of land under roads it controls at fair value.

6.2 Right of use assets

	Motor vehicles \$'000	Plant and equipment \$'000	Total \$'000
2025			
Opening balance at 1 July 2024	788	1,290	2,078
Additions	818	1,712	2,530
Modification of existing leases	57	162	219
Depreciation expense	(532)	(700)	(1,232)
Balance at 30 June 2025	1131	2,464	3,595
2024			
Opening balance at 1 July 2023	644	1,193	1,837
Additions	573	524	1,097
Modification of existing leases	42	158	200
Depreciation expense	(471)	(585)	(1,056)
Balance at 30 June 2024	788	1,290	2,078

Accounting policy

Leases – Council as Lessee

In contracts where Council is a lessee, Council recognises a right-of-use asset and a lease liability at the commencement date of the lease, unless the short-term or low-value exemption is applied. Refer to note 7.4 for details on accounting policy of lease liability.

A right-of-use asset is initially measured at cost comprising the initial measurement of the lease liability adjusted for any lease payments made before the commencement date (reduced by lease incentives received), plus initial direct costs incurred in obtaining the lease and an estimate of costs to be incurred in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

All right-of-use assets are measured as described in the accounting policy for property, infrastructure, plant and equipment in note 6.1. Also, Council applies AASB 136 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the aforesaid note.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Group expects to exercise a purchase option, the

related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

6.3 Other assets

	2025 \$'000	2024 \$'000
Prepayments	827	136
Accrued interest	1,245	1,145
	2,072	1,281

7 Current liabilities

7.1 Trade and other payables

	2025 \$'000	2024 \$'000
Trade payables	142	35
Rates and charges in advance	1,592	1,436
Accrued expenses	2,732	1,058
Accrued payroll	912	740
Total trade and other payables	5,378	3,269

Accounting policy – trade and other payables

Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received. General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.

Rates and charges in advance represents amounts received by Council prior to the commencement of the rating or charging period. Revenue is recognised by Council at the beginning of the rating or charge period to which the advance payment relates.

For ageing analysis of trade and other payables, refer to note 9.10.

7.2 Trust funds and deposits

	2025 \$'000	2024 \$'000
Refundable building deposits	2,787	4,532
Refundable civic facilities deposits	14	13
Other refundable deposits	23	74
	2,824	4,619

Accounting policy – trust funds and deposits

Amounts received as deposits by Council are recognised as a liability until they are returned or forfeited.

7.3 Provisions

	Annual leave \$'000	Long service \$'000	Total \$'000
2025			
Balance at beginning of the financial year	2,243	2,742	4,985
Additional provisions	2,005	439	2,444
Amounts used	(1,995)	(547)	(2,542)
Payroll tax attributable to long service leave	-	161	161
Balance at the end of the financial year	2,253	2,795	5,048
Current	2,253	1,687	3,940
Non-current	-	1,108	1,108
Total	2,253	2,795	5,048
2024			
Balance at beginning of the financial year	2,300	2,636	4,936
Additional provisions	1,699	400	2,099
Amounts used	(1,756)	(452)	(2,208)
Payroll tax attributable to long service leave	-	158	158
Balance at the end of the financial year	2,243	2,742	4,985
Current	2,243	1,811	4,054
Non-current	-	931	931
Total	2,243	2,742	4,985

Accounting policy – employee benefits

i) Short term obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave

is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

ii) Other long term employee benefit obligations

The liability for long service leave and annual leave which is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

iii) Sick leave

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

iv) Defined benefit plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the statement of financial position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost. The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. However, when this information is not reliably available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans i.e as an expense when it becomes payable.

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund

(the Fund), a sub-fund of the Tasplan Superannuation Fund (Tasplan). The Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 *Employee Benefits*, Council does not use defined benefit accounting for these contributions.

v) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

7.4 Lease Liabilities

	2025 \$'000	2024 \$'000
Lease Liabilities	3,716	2,207
	3,716	2,207
Current	1,064	933
Non-Current	2,652	1,274

Lease liabilities are secured by the related underlying assets. Future minimum lease payments were as follows:

As at 30 June 2025	Within 1 year \$'000	1 – 2 years \$'000	2 – 3 years \$'000	3 – 4 years \$'000	4 – 5 years \$'000	After 5 years \$'000	Total \$'000
Lease Payments	1,307	972	734	556	422	409	4,400
Finance Charges	(243)	(174)	(120)	(78)	(45)	(24)	(684)
Net Present Value	1,064	798	614	478	377	385	3,716

As at 30 June 2025	Within 1 year \$'000	1 – 2 years \$'000	2 – 3 years \$'000	3 – 4 years \$'000	4 – 5 years \$'000	After 5 years \$'000	Total \$'000
Lease Payments	1,058	617	392	212	102	109	2,490
Finance Charges	(125)	(76)	(42)	(22)	(11)	(7)	(283)
Net Present Value	933	541	350	190	91	102	2,207

Accounting policy – Leases – Council as Lessee

The lease liability is measured at the present value of outstanding payments that are not paid at balance date, discounted by using the rate implicit in the lease. Where this cannot be readily determined then Council's incremental borrowing rate for a similar term with similar security is used.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

Short-term leases and leases of low-value assets

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases i.e. leases with a lease term of 12 months or less and leases of low-value assets i.e., when the value of the leased asset when new is \$10,000 or less. Council recognises the lease payments associated with these leases as expense on a straight-line basis over the lease term.

7.5 Contract Liabilities

	2025 \$'000	2024 \$'000
Current		
Grants received in advance	2,019	1,866
	2,019	1,866

Accounting policy

Grant funds received in advance includes the construction of upgraded sporting facilities. The funds received are under an enforceable contract which requires Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. Revenue is expected to be recognised in the next 12 months.

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

	2025 \$'000	2024 \$'000
Grants received in advance	1,028	236
	1,028	236

8 Non-current Liabilities

8.1 Interest-bearing loans and borrowings

	2025 \$'000	2024 \$'000
Current		
Borrowings – secured	617	3,055
	617	3,055
Non-Current		
Borrowings – secured	9,393	6,009
	9,393	6,009
Total	10,010	9,064

Borrowings

Borrowings are secured through a Deed of Charge between Council and the Tasmanian Public Finance Corporation ("Tascorp") as the lender of all interest-bearing loans.

	2025 \$'000	2024 \$'000
The maturity profile for Council's borrowings is:		
Not later than one year	617	3,055
Later than one year and not later than five years	1,394	1,251
Later than five years	7,999	4,758
Total	10,010	9,064

Accounting policy – interest bearing liabilities

The borrowing capacity of Council is limited by the *Local Government Act 1993*. Interest bearing liabilities are initially recognised at fair value, net of transaction costs incurred. Subsequent to initial recognition these liabilities are measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Comprehensive Income over the period of the liability using the effective interest method.

Interest is expensed as it accrues and no interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period. Borrowings are secured by way of mortgages over the general rates of the Council.

9 Other financial information

9.1 Reserves

(a) Asset revaluation reserve	Balance at beginning of reporting year \$'000	Increment \$'000	(Decrement) \$'000	Balance at end of reporting year \$'000
2025 Property				
Land	114,886	-	-	114,886
Land under roads	300,348	-	-	300,348
Buildings	21,425	-	-	21,425
	436,659	-	-	436,659
2025 Infrastructure				
Roads and bridges	208,187	326	-	208,513
Drainage	130,327	36,076	-	166,403
Parks and recreation	11,154	-	-	11,154
Waste management	838	200	-	1,038
	350,506	36,602	-	387,108
Total asset revaluation reserve	787,165	36,602	-	823,767
2024 Property				
Land	96,255	18,631	-	114,886
Land under roads	37,101	263,247	-	300,348
Buildings	17,841	3,584	-	21,425
	151,197	285,462	-	436,659
2024 Infrastructure				
Roads and bridges	151,799	56,388	-	208,187
Drainage	95,763	34,564	-	130,327
Parks and recreation	11,154	-	-	11,154
Waste management	702	136	-	838
	259,418	91,088	-	350,506
Total asset revaluation reserve	410,615	376,550	-	787,165

The asset revaluation reserve was established to capture the movements in asset valuations upon the periodic revaluation of Council's assets.

b) Fair value reserve

2025 Equity Investment Assets				
Investment in water corporation	(20,502)	3,514	-	(16,988)
Total fair value reserve	(20,502)	3,514	-	(16,988)
2024 Equity Investment Assets				
Investment in water corporation	(29,390)	8,888	-	(20,502)
Total fair value reserve	(29,390)	8,888	-	(20,502)

Council has to designate its investment in Taswater as an equity investment at fair value through other comprehensive income. Subsequent changes in fair value are reflected in the reserve and will not be reclassified through the profit or loss when derecognised.

c) Other reserves	Balance at beginning of reporting year \$'000	Increment \$'000	(Decrement) \$'000	Balance at end of reporting year \$'000
2025				
Infrastructure renewal reserve	35,224	4,160	-	39,384
Commonwealth funded programmes reserve	1,095	624	-	1,719
General reserve	4,894	262	-	5,156
Rosny Park child care reserve	290	171	-	461
Car parking reserve	2,637	111	-	2,748
Public art reserve	44	-	(44)	-
Public open space reserve	3,321	523	-	3,844
Headworks reserve	865	40	-	905
Loan funding renewal reserve	2,526	-	(2,526)	-
Capital contingency reserve	2,644	-	(1,361)	1,283
Total other reserves	53,540	5,891	(3,931)	55,500
2024				
Infrastructure renewal reserve	32,112	3,112	-	35,224
Commonwealth funded programmes reserve	758	337	-	1,095
General reserve	3,212	1,682	-	4,894
Rosny Park child care reserve	383	-	(93)	290
Car parking reserve	2,497	140	-	2,637
Public art reserve	22	22	-	44
Public open space reserve	4,269	-	(948)	3,321
Headworks reserve	1,814	-	(949)	865
Loan funding renewal reserve	7,513	-	(4,987)	2,526
Capital contingency reserve	736	1,908	-	2,644
Total other reserves	53,316	7,201	(6,977)	53,540

Infrastructure renewal reserve represents unused amounts collected to fund future renewal of existing infrastructure assets. Commonwealth funded programmes reserve represents unused funds subject to grant programmes operated by the Commonwealth Government. Such funds are subject to grant agreements and are applied as such.

General reserve represents amounts appropriated for general future uses, typically planned projects, expected events and contingencies.

Rosny Park child care reserve represents the cumulative operating result of the Rosny Park Child Care Centre. Meets ongoing operations of the centre.

Car parking reserve represents funds contributed in lieu of providing car parking as part of commercial developments. Provides for provision of alternative car parking facilities in the areas collected.

Public art reserve represents funds contributed by developers in lieu of providing public art as part of commercial developments. Provides an alternative means for the creation of public art in the areas / precincts in which it was collected.

Public open space reserve represents funds contributed in lieu of providing public open space as part of subdivision developments. Provides for purchase of alternative public open space assets.

Headworks reserve represents funds contributed by property developers to provide for future augmentation of Council infrastructure to meet additional capacity demands arising from property development.

Loan funding renewal reserve represents unused amounts collected to fund the future repayment of loan funding for development of infrastructure assets.

Capital contingency reserve represents unused amounts collected to fund the future development of infrastructure assets.

	2025 \$'000	2024 \$'000
Total reserves	862,279	820,203

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

	2025 \$'000	2024 \$'000
Result from continuing operations	25,878	31,282
Depreciation	21,469	17,990
Contribution of assets	(15,277)	(25,301)
(Profit)/loss on disposal of property, infrastructure, plant and equipment	1,944	2,813
Share of net results of associates	(3,689)	(3,353)
Government grants – capital	(4,148)	(1,642)
Change in operating assets and liabilities		
Decrease/(increase) in rates receivable	1,125	4,401
Decrease/(increase) in other debtors and prepayments	(317)	1,213
Decrease/(increase) in inventory	1	(5)
Increase/(decrease) in creditors and accruals	491	(1,480)
Increase/(decrease) in provision for employee entitlements	63	49
Net cash provided by/(used in) operating activities	27,540	25,967

9.3 Reconciliation of liabilities arising from financing activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

	Interest-bearing loans and borrowings \$'000	Lease liabilities \$'000
Balance as at 1 July 2024	9,064	2,204
Acquisitions / New leases	-	2,426
Modification of existing leases	-	318
Changes from financing cash flows:		
Cash repayments	946	(1,232)
Balance as at 30 June 2025	10,010	3,716
Balance as at 1 July 2023	14,569	1,967
Acquisitions / New leases	-	1,140
Modification of existing leases	-	154
Changes from financing cash flows:		
Cash repayments	(5,505)	(1,057)
Balance as at 30 June 2024	9,064	2,204

9.4 Reconciliation of cash and cash equivalents

	2025 \$'000	2024 \$'000
Cash and cash equivalents (see note 4.1)	9,035	8,799
Less bank overdraft	-	-
Total reconciliation of cash and cash equivalents	9,035	8,799

9.5 Financing arrangements

Bank overdraft	1,000	1,000
Corporate credit cards	40	40
Used facilities	-	-
Unused facilities	1,040	1,040

9.6 Superannuation

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of CareSuper. The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 *Employee Benefits*, Council does not use defined benefit accounting for these contributions.

For the year ended 30 June 2025 Council contributed 0% (2023/24: 0%) of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, Council is required to meet its share of the deficiency.

Deloitte Consulting Pty Ltd undertook the last actuarial review of the Fund at 30 June 2023. The review disclosed that at that time the net market value of assets available for funding member benefits was \$48,442,000, the value of vested benefits was \$39,789,000, the surplus over vested benefits was \$8,653,000, the value of total accrued benefits was \$39,479,000, and the number of members was 77. These amounts relate to all members of the Fund at the date of valuation and no asset or liability is recorded in the CareSuper's financial statements for Council employees.

The financial assumptions used to calculate the Accrued Benefits for the Fund were:

- | | |
|-------------------------|----------|
| • Net Investment Return | 4.50% pa |
| • Salary Inflation | 3.50% pa |
| • Price Inflation | n/a |

The actuarial review concluded that:

- The value of assets of the Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2023.
- The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2023.
- Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2028.

Given the strong financial position of the Fund, the Actuary recommended that the Council continue their contribution holiday and contribute 0% of salaries towards the defined benefit arrangements in the Fund from 1 July

2024 until 1 July 2027. This contribution rate is subject to normal review processes which include reviewing the contribution rate if needed to respond to extreme movements in financial markets. In addition, employers pay contributions towards defined benefit members' accumulation accounts where required by agreements.

The Actuary will continue to undertake a brief review of the financial position of the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2026 and is expected to be completed late in 2026.

Council also contributes to other accumulation superannuation schemes on behalf of a number of employees; however, the Council has no ongoing responsibility to make good any deficiencies that may occur in those schemes.

During the year Council made the required superannuation contributions for all eligible employees to an appropriate complying superannuation fund as required by the *Superannuation Guarantee (Administration) Act 1992*.

As required in terms of paragraph 148 of AASB 119 *Employee Benefits*, Council discloses the following details:

The 2023 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2020.

Under the aggregate funding method of financing the benefits, the stability of the Councils' contributions over time depends on how closely the Fund's actual experience matches the expected experience. If the actual experience differs from that expected, the Councils' contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members' benefits.

In terms of Rule 15.2 of the CareSuper Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit.

However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions.

The application of Fund assets on CareSuper being wound-up is set out in Rule 20.2. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependants in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).

The Trust Deed does not contemplate the Fund withdrawing from CareSuper. The Fund is a defined benefit Fund.

The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.

During the reporting period the amount of contributions paid to defined benefits schemes was \$91,259 (2023/24: \$100,985), and the amount paid to accumulation schemes was \$3.35 million (2023/24: \$3.15 million).

During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$85,000, and to accumulation schemes is \$3.60 million.

As reported on the first page of this note, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2023. Favourable investment returns, since that date, has seen further improvement in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2026.

An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2024, showed that the Fund had assets of \$41.80 million and members' Vested Benefits were \$32.60 million. These amounts represented 0.14% and 0.11% respectively of the corresponding total amounts for CareSuper.

As at 30 June 2024 the Fund had 55 members and the total employer contributions and member contributions for the year ending 30 June 2024 were \$668,923 and \$151,839 respectively.

9.7 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Statement of Financial Position. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

2025	Not later than 1 year \$'000	Later than 1 year and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Capital expenditure commitments				
Plant and equipment	-	-	-	-
Buildings	2,658	-	-	2,658
Roads	2,919	-	-	2,919
Drainage	675	-	-	675
Parks and recreation	1,516	-	-	1,516
Total capital expenditure commitments	7,768	-	-	7,768
Contractual commitments				
Contractual commitments at end of financial year but not recognised in the financial report are as follows:				
Plant and equipment	1,409	1,457	-	2,866
Waste collection	2,664	11,340	-	14,004
Waste processing	3,427	14,587	7,852	25,866
Total contractual commitments	7,500	27,384	7,852	42,736

2024	Not later than 1 year \$'000	Later than 1 year and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Capital expenditure commitments				
Plant and equipment	219	-	-	219
Buildings	565	-	-	565
Roads	1,982	-	-	1,982
Drainage	410	-	-	410
Parks and recreation	768	-	-	768
Total capital expenditure commitments	3,944	-	-	3,944

Contractual commitments

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

Plant and equipment	1,409	1,457	-	2,866
Waste collection	2,651	11,283	2,999	16,933
Waste processing	3,281	13,967	11,419	28,667
Total contractual commitments	7,341	26,707	14,418	48,466

9.8 Operating leases as lessor

Council is a lessor and enters into agreements with a number of lessees. These include commercial and non-commercial agreements.

Where leases are non-commercial agreements, these are generally with not for profit, such as sporting organisations. In these cases subsidised or peppercorn rents are charged because Council recognises part of its role is community service and community support. In these situations, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at depreciated replacement cost.

Where leases are commercial agreements, but properties leased are part of properties predominantly used by Council for its own purposes, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at depreciated replacement cost.

The future (undiscounted) lease payments to be received on an annual basis for all operating leases are as follows:

Maturity analysis of operating lease payments to be received	2025 \$'000	2024 \$'000
Year 1	670	656
Year 2	673	660
Year 3	672	667
Year 4	515	672
Year 5	475	534
Later than 5 years	9,023	10,283
Total	12,028	13,472

The following table presents the amounts reported in profit or loss:

	2025 \$'000	2024 \$'000
Lease income on operating leases	801	756
Therein lease income relating to variable lease payments that do not depend on an index or rate	382	365

9.9 Contingent liabilities and contingent assets

Contingent liabilities

Certain amounts raised by way of rates equivalents (which are not a charge on the land) in respect of Hobart International Airport (HIAPL) are subject to dispute which had not been resolved at balance date. The amount raised but unpaid at 30 June 2025 was \$8,731,123 (30 June 2024: \$7,818,349). This matter was heard in the Federal Court of Australia and a judgement handed down on the 24th of September 2019 in favour of the Hobart International Airport. This decision was appealed by Council, and on the 6th of August 2020 the Full Court of the Federal Court overturned the first instance decision of the Federal Court not to determine the matter. The Full Court order was to the effect that the matter be referred back to the first instance judge for determination. In early March 2022, the High Court confirmed that decision by a 5:2 majority. This means that the substantive issue – the meaning and operation of the rates equivalent clause of the lease between the Commonwealth and HIAPL – would be determined by the Federal Court. This decision was handed down in December 2022 with the Court dismissing the declaration sought by Council. Council appealed this decision with a decision handed down by the Full Court of the Federal Court in February 2024 which upheld the original decision. Legal action related to these amounts is now concluded, however discussion on future rates that will be payable by the Hobart International Airport, along with any agreed shortfall of prior instalments paid, is on-going.

Council is also liable to reimburse HIAPL for legal expenses incurred in relation to this dispute. Subsequent to 30 June 2025 Council has reached agreement to settle costs totalling \$784,762. As the Final Costs Offer was proposed and agreed to subsequent to balance date, this amount is disclosed as a contingent liability and is not reflected within the Statement of Comprehensive Income or Statement of Financial Position.

Contingent assets

a) De-recognised Assets

Council has entered into long term leases over two of its properties.

Council is the owner of the Bellerive Oval. It entered into a 45 year lease over this property on 9 October 2001.

Council is also part owner of the Copping landfill. The owners of the landfill entered into a 50 year lease over this property which commenced on 21 March 2001.

The length and terms of these leases means that control over the assets has effectively passed to the lessees.

Consequently the assets are treated as contingent and have not been included in Council's Balance Sheet.

Carrying amounts and depreciation expense in respect of these assets were:

	\$'000
Bellerive Oval – written down value at derecognition (1 July 2012)	24,062
Copping Landfill – written down value at derecognition (1 July 2012)	2,691
	26,753

Depreciation was charged in 2011/12 on these assets as follows:

	\$'000
Bellerive Oval	850
Copping Landfill	70
	920

Various Council properties contain improvements over which Council does not hold effective control. These are generally minor in nature and include pavillions, change facilities, and improvements for sporting, social, and other community purposes.

Accounting policy

Contingent liabilities and assets

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent liabilities and contingent assets are presented inclusive of GST receivable or payable respectively.

Contingent assets (de-recognised assets)

Other than the relevant value of the land associated with derecognised assets, Council does not included these assets in its balance sheet. This treatment is in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets.

9.10 Financial instruments

Managing financial risk

Council has exposure to the following risks from its use of financial instruments:

- (a) Interest rate risk
- (b) Credit risk
- (c) Liquidity risk; and
- (d) Market risk.

The Chief Executive Officer has overall responsibility for the establishment and oversight of Council's risk management framework. Risk management policies are established to identify and analyse risks faced by Council, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(a) Interest Rate Risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises from interest bearing financial assets and liabilities used. Non-derivative interest bearing assets are predominantly short term liquid assets. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk.

Council's loan borrowings are sourced from The Tasmanian Public Finance Corporation (TASCORP) or major Australian banks by a tender process. Finance leases are sourced from major Australian financial institutions. Overdrafts are arranged with major Australian banks. We manage interest rate risk on our net debt portfolio by:

- ensuring access to diverse sources of funding;
- reducing risks of refinancing by managing in accordance with target maturity profiles; and
- setting prudential limits on interest repayments as a percentage of rate revenue.

We manage the interest rate exposure on our debt portfolio by appropriate budgeting strategies and obtaining approval for borrowings from the Department of Treasury and Finance each year.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1993*. Council manage interest rate risk by adopting an investment policy (*Clarence City Council Investment Policy 2023*) that ensures:

- conformity with State and Federal regulations and standards,
- capital protection,
- appropriate liquidity,
- diversification by credit rating, financial institution and investment product,
- monitoring of return on investment,
- benchmarking of returns and comparison with budget.

Maturity will be staggered to provide for interest rate variations and to minimise interest rate risk.

The exposure to interest rate risk and the effective interest rates of financial assets and non-lease financial liabilities, both recognised and unrecognised, at balance date are as follows. For lease liabilities refer to note 7.4.

2025	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:				Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000			
Financial assets								
Cash and cash equivalents	3.75%	1	-	-	-	9,034	9,035	
Investments	4.75%	-	72,500	-	-	-	72,500	
Trade and other receivables	6.07%	-	2,701	569	205	1,505	4,980	
Investment in water corporation	0.00%	-	-	-	-	183,579	183,579	
Total financial assets		1	75,201	569	205	194,118	270,094	
Financial liabilities								
Trade and other payables	0.00%	-	-	-	-	5,378	5,378	
Trust funds and deposits	0.00%	-	-	-	-	2,824	2,824	
Interest-bearing loans and borrowings	4.70%	-	617	9,393	-	-	10,010	
Total financial liabilities		-	617	9,393	-	8,202	18,212	
Net financial assets (liabilities)								
		1	74,584	(8,824)	205	185,916	251,882	

Fixed interest maturing in:

2024	Weighted average interest rate	Floating interest rate \$'000	1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000	Non- interest bearing \$'000	Total \$'000
Financial assets							
Cash and cash equivalents	4.25%	1	-	-	-	8,798	8,799
Investments	4.51%	-	83,338	-	-	-	83,338
Trade and other receivables	6.16%	-	3,844	922	361	1,986	7,113
Investment in water corporation	0.00%	-	-	-	-	180,065	180,065
Total financial assets		1	87,182	922	361	190,849	279,315
Financial liabilities							
Trade and other payables	0.00%	-	-	-	-	3,269	3,269
Trust funds and deposits	0.00%	-	-	-	-	4,619	4,619
Interest-bearing loans and borrowings	2.83%	-	3,055	6,009	-	-	9,064
Total financial liabilities		-	3,055	6,009	-	7,888	16,952
Net financial assets (liabilities)		1	84,127	(5,087)	361	182,961	262,363

(b) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in our Statement of Financial Position. To help manage this risk:

- we have a policy for establishing credit limits for the entities we deal with;
- we may require collateral where appropriate; and
- we only invest surplus funds with financial institutions which have a recognised credit rating specified in our Investment policy.

Credit risk arises from Council's financial assets, which comprise cash and cash equivalents, and trade and other receivables. Council's exposure to credit risk arises from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments. Exposure at balance date is addressed in each applicable policy note. Council generally trades with recognised, creditworthy third parties, and as such collateral is generally not requested, nor is it Council's policy to securitise its trade and other receivables.

It is Council's policy that some customers who wish to trade on credit terms are subject to credit verification procedures including an assessment of their credit rating, financial position, past experience and industry reputation.

In addition, receivable balance are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial asset is represented by the carrying amount of those assets as indicated in the Statement of Financial Position.

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 9.9.

Credit quality of contractual financial assets that are neither past due nor impaired

2025	Financial Institutions (A credit rating) \$'000	Government agencies (AA credit rating) \$'000	Other (min BBB credit rating) \$'000	Not Rated \$'000	Total \$'000
Cash and cash equivalents	9,028	1	-	6	9,035
Trade and other receivables	-	-	-	4,980	4,980
Investments and other financial assets	50,500	-	22,000	-	72,500
Total contractual financial assets	59,528	1	22,000	4,986	86,515

2024

Cash and cash equivalents	8,794	1	-	4	8,799
Trade and other receivables	-	-	-	7,113	7,113
Investments and other financial assets	63,338	-	20,000	-	83,338
Total contractual financial assets	72,132	1	20,000	7,117	99,250

Ageing of Trade and Other Receivables

At balance date other debtors representing financial assets were past due but not impaired. These amounts relate to a number of independent customers for whom there is no recent history of default. The ageing of the Council's Trade and Other Receivables was:

	2025 \$'000	2024 \$'000
Current (not yet due)	544	475
Past due by up to 30 days	951	1,555
Past due between 31 and 180 days	2,475	3,607
Past due between 181 and 365 days	184	193
Past due by more than 1 year	773	1,283
Total Trade & Other Receivables	4,927	7,113

Council has determined to not provide for any ECL in respect of receivables. The historical experience of receivables has not provided for any past material losses as a result of default. Council's forward looking view is that this experience is unlikely to materially change and therefore no provision for impairment has been raised in respect to balance date receivables.

(c) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements:

- we will not have sufficient funds to settle a transaction on the date;
- we will be forced to sell financial assets at a value which is less than what they are worth; or
- we may be unable to settle or recover a financial assets at all.

To help reduce these risks we:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to both the percentage of loans and percentage of loan principal repayments to rate revenue.

The Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The table below lists the contractual maturities for non-lease Financial Liabilities. For lease liabilities refer to note 7.4.

These amounts represent the discounted cash flow payments (ie principal only).

	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
2025							
Trade and other payables	4,582	796	-	-	-	5,378	5,378
Trust funds and deposits	-	2,824	-	-	-	2,824	2,824
Interest-bearing loans and borrowings	269	272	554	490	4,424	6,009	6,009
Total financial liabilities	4,851	3,892	554	490	4,424	14,211	14,211
	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
2024							
Trade and other payables	2,551	718	-	-	-	3,269	3,269
Trust funds and deposits	-	4,619	-	-	-	4,619	4,619
Interest-bearing loans and borrowings	2,788	266	542	874	4,594	9,064	9,064
Total financial liabilities	5,339	5,603	542	874	4,594	16,952	16,952

(d) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. Council's exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Refer to the previous Interest Rate risk discussion for details on market risk exposures.

Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates.

The table below discloses the impact on net operating result and equity for each category of financial instruments held by Council at year-end, if the above movements were to occur.

		Interest rate risk			
		-1%		1%	
		-100 basis points		+100 basis points	
2025	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial Assets					
Cash and equivalents	9,035	(90)	(90)	90	90
Investments	72,500	(725)	(725)	725	725
Financial Liabilities					
Interest bearing liabilities	10,010	(100)	(100)	100	100

		Interest rate risk			
		-1%		1%	
		-100 basis points		+ 100 basis points	
2024	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial Assets					
Cash and equivalents	8,799	(88)	(88)	88	88
Investments	83,338	(833)	(833)	833	833
Financial Liabilities					
Interest bearing liabilities	9,064	(91)	(91)	91	91

Fair Value

The aggregate net fair values of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

	Total carrying amount as per the Statement of Financial Position		Aggregate net fair value	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Financial assets				
Cash and cash equivalents	9,035	8,799	9,035	8,799
Investments	72,500	83,338	72,500	83,338
Trade and other receivables	4,980	7,113	4,980	7,113
Investment in water corporation	183,579	180,065	183,579	180,065
Total financial assets	270,094	279,315	270,094	279,315
Financial liabilities				
Trade and other payables	5,378	3,269	5,378	3,269
Trust funds and deposits	2,824	4,619	2,824	4,619
Interest-bearing loans and borrowings	10,010	9,064	9,957	8,739
Total financial liabilities	18,212	16,952	18,159	16,627

9.11 Fair Value Measurements

Council measures and recognises the following assets at fair value on a recurring basis:

- Investment in water corporation
- Property, infrastructure plant and equipment
- Land
- Land under roads
- Buildings
- Roads and bridges
- Drainage
- Parks and recreation
- Waste management

Council does not measure any liabilities at fair value on a recurring basis.

(a) Fair Value Hierarchy

AASB 13 *Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

- **Level 1** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
- **Level 2** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- **Level 3** Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2025.

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

As at 30 June 2025	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.2	-	-	183,579	183,579
Land	6.1	-	159,550	-	159,550
Land under roads	6.1	-	415,973	-	415,973
Buildings	6.1	-	67,602	-	67,602
Roads and bridges	6.1	-	-	330,320	330,320
Drainage	6.1	-	-	255,639	255,639
Parks and recreation	6.1	-	-	33,905	33,905
Waste management	6.1	-	-	1,610	1,610
		-	643,125	805,053	1,448,178

As at 30 June 2024	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.2	-	-	180,065	180,065
Land	6.1	-	156,047	-	156,047
Land under roads	6.1	-	414,269	-	414,269
Buildings	6.1	-	43,067	-	43,067
Roads and bridges	6.1	-	-	331,367	331,367
Drainage	6.1	-	-	212,381	212,381
Parks and recreation	6.1	-	-	32,358	32,358
Waste management	6.1	-	-	1,414	1,414
		-	613,383	757,585	1,370,968

Transfers between levels of the hierarchy

Council’s policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period. There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

(b) Valuation techniques and significant inputs used to derive fair values

Investment in water corporation

Refer to Note 5.2 for details of valuation techniques used to derive fair values.

Land

The fair value of land was determined by the Valuer-General through a full revaluation of the municipality, with a deemed valuation date of 1 July 2018, to which indexation of up to 80% has been applied consistent with the Valuer-Generals adjustment factors for the period 1 July 2018 to 30 June 2024. The next full valuation is planned for 30 June 2026.

Land under roads

The fair value of land under roads has been determined based on unit valuations provided by the Valuer-General for various land classes across the City, with an effective date of 30 June 2024.

Buildings

The fair value of buildings other than those recorded at cost was determined by the Valuer-General through a full revaluation of the municipality, with a deemed valuation date of 1 July 2018, to which an indexation of up to 300% has been applied consistent with the Valuer-General’s adjustment factors for the period 1 July 2018 to 30 June 2024. The next full valuation is planned for 30 June 2026.

Roads and bridges

Roads and bridges includes earthworks, substructures, seals, kerbs, crossings, underpasses and overpasses relating to roads, footpaths and bridges. Road and bridge assets have been valued at current replacement cost written down to reflect the portion of the economic life that has expired. Current replacement cost has been established as at 31 March 2024 through revaluation by GR Webb Consulting Pty Ltd, external asset management specialists.

Significant unobservable inputs include estimated useful life and inputs required to construct roads and associated infrastructure such as labour, plant hire, gravel, hotmix, cement etc. The estimated fair value would increase (decrease) if the labour/hire rates and/or prices per unit were higher (lower).

Drainage

Drainage infrastructure assets have been valued at current replacement cost written down to reflect the portion of the economic life that has expired. Current replacement cost has been established as at 31 March 2025 through revaluation by GR Webb Consulting Pty Ltd, external asset management specialists.

Significant unobservable inputs include estimated useful life and inputs required to construct stormwater assets and associated infrastructure such as labour, plant hire, pipe length/dimension/material etc. The estimated fair value would increase (decrease) if the estimated useful life, labour/plant hire rates and/or prices per unit were higher (lower).

Parks and recreation

Parks & recreation equipment assets have been valued at current replacement cost written down to reflect the portion of the economic life that has expired. Current replacement cost has been established as at 31 March 2023 through revaluation by Knowledge Asset Management Services, external asset management specialists. Asset fair value would increase (decrease) if prices increased (decreased). The next full valuation is planned for 30 June 2026.

Waste management

Waste management assets primarily comprise land associated with a landfill site which is leased to a Joint Authority of which Council is a member. The fair value of land was determined by the Valuer-General through a full revaluation of the municipality, with a deemed valuation date of 1 July 2024. Other assets recorded at fair value, primarily comprising litter bins, are valued at current replacement cost based upon market pricing information provided by Council’s officers as at 28 February 2022. Estimated fair value of these assets would increase (decrease) if market prices increased (decreased). The next full valuation is planned for 30 June 2026.

(c) Unobservable inputs and sensitivities

Asset / liability category*	Carrying amount (at fair value)	Key unobservable inputs *	Expected range of inputs	Description of how changes in inputs will affect the fair value
Investment in Water Corporation		Refer to note 5.2 for a description of the valuation basis.		

*There were no significant inter-relationships between unobservable inputs that materially affect fair values.

(d) Changes in recurring level 3 fair value measurements

The changes in level 3 property plant and equipment assets with recurring fair value measurements are detailed in note 6.1 (Property, infrastructure, plant and equipment). Roads and bridges, which are classified as level 3 are separately disclosed in note 6.1. Waste management infrastructure, which is classified as level 3 is separately disclosed in note 6.1. Drainage infrastructure, which is classified as level 3 is separately disclosed in note 6.1. Investment in water corporation, which is classified as level 3 has been separately disclosed in note 5.2.

There have been no transfers between level 1, 2 or 3 measurements during the year.

(e) Valuation processes

Council’s current policy for the valuation of property, infrastructure, plant and equipment, and investment in water corporation (recurring fair value measurements) is set out in notes 6.1 and 5.2 respectively.

Non-recurring fair value measurements are made at the point of reclassification by a registered valuer, as set out in note 6.1.

(f) Assets and liabilities not measured at fair value but for which fair value is disclosed

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes. Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 8.1 is provided by Tascorp (level 2).

9.12 Events occurring after balance date

Subsequent to 30 June 2025 Council has reached agreement with Hobart International Airport for settlement of costs in relation to the legal action regarding disputed outstanding rates equivalents. This matter is further discussed within note 9.9.

10 Other matters

10.1 Related party transactions

i) Councillor Remuneration

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

<i>Councillors</i>	Cr Brendan Blomeley
	Cr Allison Ritchie
	Cr Heather Chong
	Cr Jade Darko
	Cr Emma Goyne
	Cr Daniel Hulme
	Cr Bree Hunter
	Cr Richard James
	Cr Wendy Kennedy
	Cr Tony Mulder
	Cr James Walker
	Cr Beth Warren

<i>Chief Executive Officer</i>	Ian Nelson
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2025	Short term employee benefits				Total \$'000
	Allowances \$'000	Vehicles ¹ \$'000	Total Compensation \$'000	Reimbursement of expenses ² \$'000	
Mayor	122	25	147	10	157
Deputy Mayor	47	-	47	15	62
Councillors	348	-	348	20	368
Total	517	25	542	45	587

2024	Short term employee benefits				Total \$'000
	Allowances \$'000	Vehicles ¹ \$'000	Total Compensation \$'000	Reimbursement of expenses ² \$'000	
Mayor	116	21	137	7	144
Deputy Mayor	56	-	56	7	63
Councillors	332	-	332	16	348
Total	504	21	525	30	555

1 Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel & other consumables, maintenance costs and parking. Amount shown is net of costs reimbursed.

2 Expenses relate to the reimbursement of costs such as internet, telephone, conference and meeting attendance costs.

ii) Key Management Personnel Remuneration

2025	Remuneration Band	Number of Employees	Short term employee benefits			Post employment benefits		Non Monetary Benefits ⁶ \$'000	Total \$'000
			Salary ¹ \$'000	Vehicles ² \$'000	Other Allowances and Benefits ³ \$'000	Super- annuation ⁴ \$'000	Termination Benefits ⁵ \$'000		
	\$1 - \$20,000*	1	13	1	-	2	-	0	16
	\$20,001 - \$40,000*	2	38	4	-	5	-	1	48
	\$200,001 - \$220,000	4	705	62	-	88	-	20	875
	\$220,001 - \$240,000	4	741	62	10	94	-	42	949
	\$260,001 - \$280,000	1	219	15	-	27	-	(12)	249
	\$380,001 - \$400,000	1	334	16	-	30	-	(17)	363
Total			2,050	160	10	246	-	34	2,500

2024

Remuneration Band	Number of Employees	Short term employee benefits			Post employment benefits		Non Monetary Benefits ⁶ \$'000	Total \$'000
		Salary ¹ \$'000	Vehicles ² \$'000	Other Allowances and Benefits ³ \$'000	Super-annuation ⁴ \$'000	Termination Benefits ⁵ \$'000		
\$1 - \$20,000*	1	6	-	-	0	3	(8)	1
\$20,001 - \$40,000	1	22	-	-	3	-	-	25
\$40,001 - \$60,000	1	42	-	-	5	-	-	47
\$60,001 - \$80,000	1	65	-	-	8	-	3	76
\$80,001 - \$100,000**	1	77	-	7	10	-	7	101
\$100,001 - \$120,000**	1	90	8	-	11	-	7	116
\$140,001 - \$160,000	1	109	9	-	14	18	(94)	56
\$180,001 - \$200,000**	3	483	46	25	60	-	34	648
\$200,001 - \$220,000	3	507	31	-	64	-	(23)	579
\$220,001 - \$240,000	1	183	15	9	24	-	12	243
\$240,001 - \$260,000	1	206	15	-	26	-	(9)	238
\$300,001 - \$320,000	1	51	6	-	19	231	(90)	217
\$360,001 - \$380,000	1	325	13	-	29	-	15	382
Total		2,166	143	41	273	252	(146)	2,729

* Employees within this remuneration band were acting in a key management role for a period of greater than 4 weeks.

** Within these remuneration bands are employees who assumed a key management role during the financial year.

- 1 Salary includes all forms of consideration paid and payable for services rendered and compensated absences.
- 2 The value of vehicles provided reflects that amount specified in individual employment agreements.
- 3 Other allowances and benefits includes the payment of higher duties allowances and cashed out annual leave.
- 4 Superannuation means the contribution to the superannuation fund of the individual.
- 5 Termination benefits include all forms of benefit paid or accrued as a consequence of termination.
- 6 Non-monetary benefits represents movements in accruals for annual and long service leave, and is not included in the determination of remuneration band.

iii) Remuneration Principles

Councillors

Councillors are paid allowances and compensation for certain expenses consistent with the *Local Government Act 1993*.

Executives

Remuneration of key management personnel is based on an assessment of current market remuneration for similar positions.

The employment terms and conditions of senior executives are contained in individual employment contracts and prescribe total remuneration, superannuation, annual and long service leave, vehicle and salary sacrifice provisions. In addition to their salaries, Council also provides non-cash benefits and contributes to post-employment superannuation plans on their behalf.

Short term incentive payments

Council does not make short term incentive payments.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence.

Individuals are considered members of key management personnel when acting arrangements are for more than a period of 4 weeks.

iv) Transactions with Related Parties

In accordance with s84(2)(b) of the *Local Government Act 1993*, no interests have been notified to the Chief Executive Officer in respect of any body or organisation with which the Council has major financial dealings.

10.2 Special committees and other activities

Under Section 24 of the *Local Government Act 1993* a Council may appoint Special Committees. The Council had 1 such Committee in operation as at 30 June 2025.

The operations of the Special Committees are consolidated in to Council's financial statements and are summarised as follows:

2025	Income \$'000	Expend- iture \$'000	Net Result \$'000	Net Assets \$'000
Geilston Bay Community Centre	1	1	-	2
	1	1	-	2

2024	Income \$'000	Expend- iture \$'000	Net Result \$'000	Net Assets \$'000
Clarence City Band	25	23	2	48
Geilston Bay Community Centre	3	3	-	2
	28	26	2	50

10.3 Other significant accounting policies and pending accounting standards

(a) Taxation

Council is exempt from all forms of taxation except Fringe Benefits Tax, Payroll Tax and the Goods and Services Tax.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(b) Impairment of non-financial assets

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Statement of Other Comprehensive Income, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset. For non-cash generating assets of Council such as roads, drains, public buildings and the like, value in use is represented by the deprival value of the asset approximated by its written down replacement cost.

(c) Allocation between current and non-current

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next twelve months, being Council's operational cycle, or if Council does not have an unconditional right to defer settlement of a liability for at least 12 months after the reporting date.

(d) Financial guarantees

Financial guarantee contracts are recognised as a liability at the time the guarantee is issued. The liability is initially measured at fair value, and if there is material increase in the likelihood that the guarantee may have to be exercised, at the higher of the amount determined in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* and the amount initially recognised less cumulative amortisation, where appropriate. In the determination of fair value, consideration is given to factors including the probability of default by the guaranteed party and the likely loss to Council in the event of default.

(e) Budget

The estimated revenue and expense amounts in the Statement of Comprehensive Income represent original budget amounts and are not audited.

(f) Adoption of new and amended accounting standards

In the current year, Council has reviewed and assessed all the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board,

and determined that none would have a material effect on Council's operations or financial reporting.

(g) Pending Accounting Standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

All other Australian accounting standards and interpretations with future effective dates are either not applicable to Council's activities, or have no material impact.

10.4 Significant Business Activities

The operating capital and competitive neutrality costs of the Council's significant business:

	Clarence Children's Services		Clarence Aquatic Centre	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Revenue				
User Charges	6,765	5,859	-	-
Grants	78	66	-	-
Rental Income	-	-	114	111
Other Income	82	47	-	-
Total Revenue	6,925	5,972	114	111
Expenditure				
Direct				
Employee Costs	3,365	3,277	-	-
Materials and contracts	2,147	1,975	431	396
Utilities	10	6	139	123
Other Expenses	372	319	-	-
Indirect				
Engineering and Administration	103	85	-	-
Total Expenses	5,997	5,662	570	519
Notional cost of free services received				
Capital Costs				
Depreciation and amortisation	36	29	143	137
Opportunity cost of capital	134	123	135	153
Total Capital Costs	170	152	278	290
Competitive neutrality adjustments				
Rates and land tax	22	17	17	15
Calculated Surplus/(Deficit)	892	281	(599)	(545)
Competitive neutrality adjustments	736	141	(751)	(713)

Accounting policy – significant business activities

Council is required to report the operating, capital and competitive neutrality costs in respect of each significant business activity undertaken by the Council. Council's disclosure is reconciled above. Council has determined, based upon the requirements of the National Competition Policy, that Clarence Children's Services and Clarence Aquatic Centre as defined above are considered significant business activities. Clarence Children's Services is the consolidation of the Rosny Child Care Centre, Family Day Care, Outside of School Hours Care, and Vacation Care. Competitive neutrality costs include notional costs i.e. income tax equivalent, rates and loan

guarantees. In preparing the information disclosed in relation to significant business activities, the following assumptions have been applied:

- The opportunity cost is based on applying the effective (weighted) average interest rate of cash assets per note 9.10
- Materials, contracts and employee costs are based on actual expenditure on each activity
- Tax calculation has not been included as it is considered to be immaterial
- Depreciation is based on assets associated with the activity

10.5 Financial Management Indicators

(a) Underlying surplus or deficit	Benchmark	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
Net result for the year		25,878	31,282	34,164	20,673
Less non-operating income					
Capital contributions and recognition of assets					
Specific capital grants for new assets		(15,277)	(25,301)	(20,464)	(11,708)
Grants received in advance - current year		(3,823)	(1,642)	(2,609)	(1,336)
Grants received in advance - prior year year		(3,245)	(3,245)	(3,769)	(2,470)
		3,245	3,769	2,470	1,530
Add non-operating expenses					
Impairment of receivables		1,905	5,881	-	-
Payment of redundancy		67	299	-	-
Underlying surplus/(deficit)	0	8,750	11,043	9,792	6,689

The intent of the underlying result is to show the outcome of a Council's normal or usual day to day operations.

The ratio highlights that moderate underlying surpluses continue to be generated. This is through the realisation of income in excess of expectations, such as supplementary rates from strong municipal growth, and interest income.

(b) Underlying surplus ratio	Benchmark	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
<u>Underlying surplus or deficit</u>		8,750	11,043	9,792	6,689
Recurrent Income*		100,325	92,734	88,439	79,071
Underlying surplus ratio %	0%	8.7%	11.9%	11.1%	8.5%

This ratio serves as an overall measure of financial operating effectiveness.

The underlying surplus ratio indicates a relatively moderate surplus on recurrent income, which is taken to Council reserves and used for the maintenance, development, and/or acquisition of infrastructure assets to service the needs of the municipality.

(c) Net financial liabilities	Benchmark	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
Liquid assets less		86,986	99,112	115,406	107,270
Total liabilities		28,995	26,010	32,518	38,131
Net financial liabilities		57,991	73,102	82,888	69,139

This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets means that, if all liabilities fell due at once, additional revenue would be needed to fund the shortfall.

The excess of liquid assets of total liabilities indicates that Council is able to meet all current financial obligations, while also maintaining reserve funding for future municipal needs.

(d) Net financial liabilities ratio	Benchmark	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
Net financial liabilities		57,991	73,102	82,888	69,139
Recurrent Income*		100,325	92,734	88,439	79,071
Net financial liabilities ratio %	0% - (50%)	57.8%	78.8%	93.7%	87.4%

This ratio indicates the net financial obligations of Council compared to its recurrent income.

Council is currently in the position of having net financial assets, and as such has no concern in servicing current or future financial obligations.

* Recurrent income excludes income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature.

(e) Asset consumption ratio

An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.

	Benchmark	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
Buildings					
Fair value (carrying amount)		67,602	43,067	39,507	39,175
Current replacement cost (gross)		75,668	50,501	46,249	44,634
Asset consumption ratio %	>60%	89.3%	85.3%	85.4%	87.8%
Roads and bridges					
Fair value (carrying amount)		330,320	331,367	264,290	219,324
Current replacement cost (gross)		759,040	748,190	578,101	478,960
Asset consumption ratio %	>60%	43.5%	44.3%	45.7%	45.8%
Drainage					
Fair value (carrying amount)		255,639	212,381	163,624	159,620
Current replacement cost (gross)		402,518	331,169	258,564	251,949
Asset consumption ratio %	>60%	63.5%	64.1%	63.3%	63.4%

This ratio indicates the level of service potential available in Council's existing asset base.

This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost. Through the development of its Long Term Financial Management Plan and Asset Management Plans, Council continues to plan for the timely replacement of infrastructure assets.

(f) Asset renewal funding ratio

An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.

	Benchmark	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
Buildings					
Projected capital funding outlays**		15,363	9,623	10,465	8,875
Projected capital expenditure funding***		17,977	10,638	9,657	9,303
Asset renewal funding ratio %	90-100%	85.5%	90.5%	108.4%	95.4%
Roads and bridges					
Projected capital funding outlays**		118,980	84,063	95,279	92,453
Projected capital expenditure funding***		139,221	92,925	87,923	96,907
Asset renewal funding ratio %	90-100%	85.5%	90.5%	108.4%	95.4%
Drainage					
Projected capital funding outlays**		7,133	4,105	4,538	4,130
Projected capital expenditure funding***		8,346	4,538	4,188	4,329
Asset renewal funding ratio %	90-100%	85.5%	90.5%	108.4%	95.4%
Parks and open space					
Projected capital funding outlays**		9,125	6,544	6,943	6,403
Projected capital expenditure funding***		10,677	7,234	6,407	6,711
Asset renewal funding ratio %	90-100%	85.5%	90.5%	108.4%	95.4%

** Current value of projected capital funding outlays for an asset identified in Council's long-term financial plan.

*** Value of projected capital expenditure funding for an asset identified in Council's long-term strategic asset management plan.

This ratio measures Council's capacity to fund future asset replacement requirements.

The asset renewal funding ratio compares the budgeted renewal expenditure to the projected capital expenditure requirements in the Long Term Financial Management Plan, as established through the Asset Management Plans of Council. This ratio should be considered over a longer period of time, at least 10 years, to assess if Council is adequately funding the renewal of its assets.

Council adopted a Financial Management Strategy in June 2023 which included a Long Term Financial Plan to 30 June 2034. That Plan included data that demonstrated Council has, on average over the 10 year life of the Plan, provided funding to renew assets in accordance with Asset Management Plans.

(g) Asset sustainability ratio	Benchmark	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
Capex on replacement/renewal of existing assets		8,126	10,384	10,523	10,229
Annual depreciation expense		20,237	16,934	15,180	14,683
Asset sustainability ratio %	100%	40.2%	61.3%	69.3%	69.7%

This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base. Council has experienced a period of investment in new assets and this is reflected in the result for this indicator in the period reported. Council will continue to monitor its performance through the Long Term Financial Plan and manage assets in accordance with Asset Management Plans.



Independent Auditor's Report
To the Councillors of Clarence City Council
Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Clarence City Council (Council), which comprises the statement of financial position as at 30 June 2025 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification signed by the Chief Executive Officer.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, Council's financial position as at 30 June 2025 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

My audit responsibility does not extend to the budget figures included in the financial report, the asset renewal funding ratio disclosed in note 10.5(f), nor the Significant Business Activities disclosed in note 10.4 to the financial report and accordingly, I express no opinion on them.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. These matters were addressed in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
Fair value of financial instruments not quoted in an active market <i>Refer to note 6.1 and 9.11</i>	
Council's non-current assets includes land, land under roads, buildings and material long-life infrastructure assets, such as roads, bridges, drainage, parks and recreation and waste management assets valued at fair value. The fair value of these assets, which totalled \$1.27 billion as at 30 June 2025, are based on market values and current replacement cost. Council undertakes revaluations on a regular basis to ensure the current valuation represents fair value. In between valuations Council considers the application of indexation to ensure that carrying values reflect fair values. In the 2024-25 financial year, Council undertook a valuation of drainage infrastructure assets. In determining the fair values of these assets, Council exercises significant judgement and the valuations are highly dependent on a range of assumptions and estimates.	- Assessing the scope, expertise and independence of experts involved to assist in the valuations. - Assessed management's oversight of the valuation process and their review of the valuation results. - Evaluated the appropriateness of the valuation methodology applied to determine fair values. - Critically assessed the assumptions and other key inputs used in the valuation model. - Tested, on a sample basis, the mathematical accuracy of the revaluation calculations and the recording of valuations in the asset register and general ledger. - Evaluated the adequacy of relevant disclosures in the financial report, including those regarding key assumptions used.

Responsibilities of the Chief Executive Officer for the Financial Report

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive Officer is responsible for assessing Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council is to be dissolved by an Act of Parliament or the Councillors intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

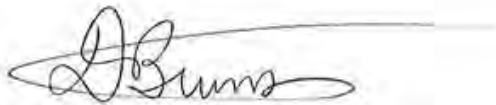
My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an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

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive Officer.
- Conclude on the appropriateness of the Chief Executive Officer'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 Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Executive Officer 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.

From the matters communicated with the Chief Executive Officer, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Derek Burns
Assistant Auditor-General
Delegate of the Auditor-General

29 September 2025
Hobart



An aerial photograph of a suburban neighborhood. The image shows several houses with different colored roofs (red, grey, green) and well-maintained lawns. A road with several cars is visible at the bottom. The word "Appendices" is overlaid in large white text in the center of the image.

Appendices

Appendix A

Allowances and Expenses

The following is a statement of allowances and expenses paid to the Mayor, Deputy Mayor and Councillors provided in accordance with Section 72 of the *Local Government Act 1993*.

	Allowance	Expenses	Total Amount
Councillor Blomeley, Mayor ¹	\$131,073.11	\$10,000.61	\$141,073.72
Councillor Chong	\$32,138.56	\$1,512.01	\$33,650.57
Councillor Darko	\$32,138.56	Nil	\$32,138.56
Councillor Goyne	\$32,138.56	\$1,771.70	\$33,910.26
Councillor Hulme	\$32,138.56	\$1,282.93	\$33,421.49
Councillor Hunter	\$32,138.56	\$3,418.19	\$35,556.75
Councillor James	\$32,138.56	\$1,471.81	\$33,610.37
Councillor Kennedy	\$32,138.56	\$424.36	\$32,562.92
Councillor Mulder	\$32,138.56	\$5,249.60	\$37,388.16
Councillor Ritchie, Deputy Mayor	\$45,233.32	\$14,970.44	\$60,203.76
Councillor Walker	\$32,138.56	\$3,671.63	\$35,810.19
Councillor Warren	\$32,138.56	\$669.81	\$32,808.37
	\$497,692.03	\$44,443.09	\$542,135.12

¹ The Mayor also receives a fully maintained vehicle.

Appendix B

Councillor Attendance

The following is a statement of the attendance of Councillors at Meetings of Council during the 2024-2025 financial year, in accordance with Section 72 of the *Local Government Act 1993*.

	Meetings held	Meetings attended
Councillor Blomeley, Mayor	18	17
Councillor Chong ⁵	18	16
Councillor Darko ³	18	15
Councillor Goyne	18	16
Councillor Hulme	18	18
Councillor Hunter ²	18	16
Councillor James	18	16
Councillor Kennedy ⁶	18	16
Councillor Mulder ⁴	18	18
Councillor Ritchie, Deputy Mayor ⁷	18	13
Councillor Walker	18	15
Councillor Warren ¹	18	17

*Leave of Absence approved:

- Councillor Warren – 16 June to 17 July 2024 and 9 to 29 April 2025
- Councillor Hunter – 5 to 19 July 2024
- Councillor Darko – 26 August to 29 September 2024
- Councillor Mulder – 11 September to 10 October 2024
- Councillor Chong – 29 October to 10 November 2024
- Councillor Kennedy – 13 to 27 January 2025
- Councillor Ritchie – 17 March to 24 May 2025

Appendix C

Councillor Learning and Development

The following table is a record of online learning completed by Councillors in accordance with regulation 37(d) of the *Local Government (General) Regulations 2025*. Further information about the learning program can be found in the June 2025 notice of declaration.

LP ¹	Role	First name	Last name	Progress %
LP1	Mayor	Brendan	Blomeley	100
LP1	Councillor	Jade	Darko	100
LP1	Councillor	Emma	Goyne	100
LP1	Councillor	Daniel	Hulme	100
LP1	Councillor	Bree	Hunter	50
LP1	Councillor	Richard	James	0
LP1	Councillor	Wendy	Kennedy	100
LP1	Councillor	Tony	Mulder	100
LP1	Deputy Mayor	Allison	Ritchie	100
LP1	Councillor	James	Walker	100
LP1	Councillor	Beth	Warren	0
LP1	Councillor	Heather	Chong	100
LP2	Mayor	Brendan	Blomeley	100
LP2	Councillor	Jade	Darko	100
LP2	Councillor	Emma	Goyne	100
LP2	Councillor	Daniel	Hulme	100
LP2	Councillor	Bree	Hunter	40
LP2	Councillor	Richard	James	0
LP2	Councillor	Wendy	Kennedy	100
LP2	Councillor	Tony	Mulder	100
LP2	Deputy Mayor	Allison	Ritchie	100
LP2	Councillor	James	Walker	100
LP2	Councillor	Beth	Warren	0
LP2	Councillor	Heather	Chong	100
LP3	Councillor	Heather	Chong	100
LP3	Mayor	Brendan	Blomeley	100
LP3	Councillor	Jade	Darko	50
LP3	Councillor	Emma	Goyne	33
LP3	Councillor	Daniel	Hulme	71
LP3	Councillor	Bree	Hunter	0
LP3	Councillor	Richard	James	0
LP3	Councillor	Wendy	Kennedy	13
LP3	Councillor	Tony	Mulder	13
LP3	Deputy Mayor	Allison	Ritchie	67
LP3	Councillor	James	Walker	100
LP3	Councillor	Beth	Warren	0

¹ Subregulation 37(d) provides that a statement of the core learning and development activities, as determined by the Director, completed by each councillor, is to be included in a council's annual report. 'LP' stands for learning program.

Appendix D

Supply and Provision of Goods

In accordance with regulation 29(1) of the *Local Government (General) Regulations 2015*, the following contracts to the value of \$250 000 or above, excluding GST, were entered into during the 2024-25 financial year.

CONTRACT DESCRIPTION	CONTRACT START DATE	CONTRACT EXPIRY DATE	OPTIONS FOR EXTENSION	VALUE EX GST	BUSINESS NAME OF SUCCESSFUL CONTRACTOR	BUSINESS ADDRESS OF SUCCESSFUL CONTRACTOR
CT1472-22 Backhouse Lane, Cambridge, Road Reconstruction	Tuesday, 9 September 2025	Thursday, 14 May 2026	N/A	\$1,494,436.80	RCCC Civil Contracting Pty Ltd	13 Ascot Drive, Huntingfield, TAS 7055
C1530-24 Road Reconstruction – Glenelg Street, Lindisfarne and Derinya Street, Mornington	Monday, 7 October 2024	Monday, 1 December 2025	N/A	\$671,860.00	State-Wide Earthworks Pty Ltd	52 Atkins Road, Granton, 7030
C1539-24 Panel of Providers for the Supply of Legal Services 2024-2027	Tuesday 12 November 2024	Thursday, 11 November 2027	1 term of 2 years	Schedule of Rates(\$185,366.85 spend to date since start date)	Multiple	Various
C1545-24 Microsurfacing Works – Resealing Program	Monday, 20 January 2025	Friday, 26 February 2027	N/A	\$2,400,000.00	Downer EDI Works Pty Ltd	125 Somerton Road, Somerton, VIC 3062
C1541-24 Sports Field Maintenance at Montagu Bay Primary School	Thursday, 10 April 2025	Wednesday, 30 June 2027	1 term of 2 years	Schedule of Rates (\$510,000.00 estimate, including extension option)	Programmed Property Services Pty Ltd	47 Burswood Road, Burswood, WA 6100
C1524-24 Begonia Street, Lindisfarne – Road Resealing and Traffic Calming	Monday, 3 February 2025	Tuesday, 31 March 2026	N/A	\$639,945.80	State-Wide Earthworks Pty Ltd	52 Atkins Road, Granton, TAS 7030
C1534-24 Parramore Street, Richmond – Stormwater Improvements	Tuesday 14 January, 2025	Defects Liability Period expires 12 months after the date of Practical Completion	N/A	\$390,256.70	Crossroads Civil Contracting Pty Ltd	73-79 Lilydale Road, Rocherlea TAS 7248
C1540-24 Clarendon Vale Pavilion, 45 Goodwins Road, Clarendon Vale	Tuesday, 25 March 2025	Defects Liability Period expires 12 months after the date of Practical Completion	N/A	\$1,968,547.43	Macquarie Builders Pty Ltd	'Collins SBA', 29 Murray Street, Hobart, TAS 7005
C1554-25 Project Management and Contract Administration Services	Tuesday, 18 March 2025	Thursday, 18 March 2027	3 terms of 1 year	Schedule of Rates (\$3,222,000 estimate, including extension options)	Sugden and Gee Pty Ltd	49 Tasman Street, North Hobart, TAS 7000
C1564-25 Cambridge Dog Park, 1000 Cambridge Road, Cambridge	Friday, 30 May 2025	Defects Liability Period expires 12 months after the date of Practical Completion	N/A	\$686,097.00	David Hawkes T/A Botanic Resources	PO Box 796, Sandy Bay, TAS 7006
Provision of Statutory Valuation Services		Saturday, 31 July 2027	N/A	\$504,000.00	Westlink Corporation Pty Ltd ATF the Westlink Unit Trust t/a Westlink Consulting	PO Box 18200, Collins Street East, VIC 8003

In accordance with regulation 29(3) of the *Local Government (General) Regulations 2015*, the following contracts valued at or exceeding

\$100 000 (excluding GST) and less than \$250 000 (excluding GST), were entered into during the 2024-25 financial year.

CONTRACT DESCRIPTION	CONTRACT START DATE	CONTRACT EXPIRY DATE	OPTIONS FOR EXTENSION	VALUE EX GST	BUSINESS NAME OF SUCCESSFUL CONTRACTOR	BUSINESS ADDRESS OF SUCCESSFUL CONTRACTOR
C1453-24 Brinktop Road, Richmond, Road Curvature Improvement	Friday, 26 July 2024	Friday, 17 October 2025	N/A	\$238,039.76	RCCC Civil Contracting Pty Ltd	13 Ascot Drive, Huntingfield, TAS 7055
C1442-21 Begonia Street and Malunna Road, Lindisfarne Intersection Upgrade	Monday, 16 September 2024	Tuesday, 16 December 2025	N/A	\$241,693.45	State-Wide Earthworks Pty Ltd	52 Atkins Road, Granton, 7030
C1542-24 Community Hub Administration and Civic Precinct Feasibility Consultancy	Friday, 17 January 2025	One Off Project- Expires when Project is completed	N/A	\$220,790.00	Realm Studios Pty Ltd	89 Macquarie Street, Hobart, Tasmania 7000
C1575-25 Clarence Mountain Bike Park Maintenance	Thursday, 26 June 2025	Tuesday 30 June 2026	N/A	\$211,700.00	Next Level Mountain Bike Pty Ltd	25 Proctors Road, Dynnyrne, TAS 7005
Community Engagement Platform	Thursday, August 15, 2024	Saturday, 14 August 2027	N/A	\$111,400.00	Social Pinpoint Pty Ltd	Level 5, 12 Commercial Road, Newstead, QLD 4006
Fortinet Solution	Tuesday, 23 July 2024	Tuesday 22 July 2025	N/A	\$150,231.38	AANDCP IT Solutions	PO Box 557, Kingston, TAS 7051
C1531-24 Supply and Installation of Play and Exercise Equipment and Associated Landscaping	Wednesday, 10 July 2024	Defects Liability Period expires 12 months after the date of Practical Completion	N/A	\$134,228.00	Fairbrother Pty Ltd	59 Sandy Bay Road, Sandy Bay, TAS 7004
C1512-23 Opossum Bay Public Toilet - 2 Spitfarm Road Opossum Bay Tasmania 7023 – Installation Package	Wednesday, 14 August 2024	Defects Liability Period expires 12 months after the date of Practical Completion	N/A	\$140,422.85	Straight Up Building Tas Pty Ltd	518 Baskerville Road, Old Beach TAS 7017
C1535-24 Supply and Installation of Three Cricket Training Pitches and Surrounds at Clarence High School	Monday, 19 August 2024	24 November 2025 (End of Defects Liability Period)	N/A	\$147,235.00	Parkway Enterprises (TAS) Ltd ATF Harris Family Trust Trading as SLS Landscape Group	PO Box 980, Moonah TAS 7009
C1498-23 Malunna Road – Replace Stormwater Pipes	Tuesday, 12 November 2024	Saturday, 21 March 2026	N/A	\$136,070.38	Groombridge Civil Pty Ltd	135 mornington Road, Mornington TAS 7018
C1548-24 Bayview Park Public Toilets – Design, Supply and Install	Tuesday, 11 March 2025	Defects Liability Period expires 12 months after the date of Practical Completion	N/A	\$206,004.20	Straight Up Building Tas Pty Ltd	518 Baskerville Road, Old Beach TAS 7017
C1538-24 Risdon Vale Oval Shade Structure – Design, supply and construct	Monday, 3 March 2025	Defects Liability Period expires 12 months after the date of Practical Completion	N/A	\$105,900.00	Bison Constructions Pty Ltd	34835 Tasman Highway, Scottsdale TAS 7260

Appendix E

Statement of grants and benefits

Statement of Grants and Benefits provided in accordance with Section 77 of the *Local Government Act 1993*.

Organisation	Amount excludes GST
Hobart Cat Centre	\$33,000.00
Cycling South	\$14,000.00
Surf Life Saving Tasmania	\$20,770.00
Taking Up Space	\$10,000.00
Tas Writers Inc	\$5,000.00
Derwent Storms Dragon Boat Club Inc	\$1,200.00
ParaQuad Association of Tasmania Inc	\$2,270.00
South Arm Peninsula Men's Shed Inc	\$4,915.00
Anglican Parish of Bellerive	\$1,500.00
Construction 3	\$250.00
Motor Yacht Club of Tasmania Inc	\$2,272.73
Melissa Lennox	\$828.80
D R & A E Clark	\$57.50
Brayden Ibbott	\$250.00
Stella Thompson	\$250.00
Louis Sylvester	\$250.00
Erin Watkinson	\$250.00
Cody Tomes-Park	\$250.00
Edward Johnstone	\$250.00
Hamish McGuire	\$250.00
Summer Neal	\$250.00
Tom Groom	\$250.00
Lions Club of Kingborough	\$500.00
Henry Mann	\$250.00
Nepali Society of Tasmania	\$500.00
Zoe Brown	\$194.00
Heidi Lambert	\$190.00
Angus Viney	\$100.00

Organisation	Amount excludes GST
Noah Viney	\$100.00
Blake Harper	\$100.00
Lily Harper	\$100.00
Erin Pettit	\$100.00
Summer Brasnja	\$100.00
Harriet Perkins	\$100.00
Lydia Wolfe	\$100.00
Lloyd Hurd	\$100.00
Oscar Wiggins	\$100.00
Billy Whitelaw	\$100.00
Ruby Sullivan	\$250.00
Millie Halliwell	\$250.00
Sophie King	\$250.00
Jeru Enano	\$250.00
Claudia Horne	\$250.00
Henry Tatnell	\$250.00
Evie Hutchinson	\$250.00
Risdon Vale Neighbourhood Centre	\$200.00
Sandford Scout Group	\$500.00
Rakhee Iyer	\$250.00
Polly Lawrence	\$250.00
Lucy Allen	\$250.00
Melissa Brown	\$250.00
Lucas Cook	\$250.00
Rokeby Neighbourhood Centre	\$200.00
Kanako Watts	\$250.00
Isabelle Dyson	\$250.00
Joseph Evans	\$200.00
Charlotte Beach	\$250.00
Millie Beach	\$250.00
Maya Armstrong	\$250.00
Clarence Crocs Water Polo Club	\$200.00
Emily Browne	\$250.00

Organisation	Amount excludes GST
Ben Potito	\$250.00
Leo Korn	\$250.00
Rokeby Hills Community Landcare Group	\$500.00
Benson O'Brien	\$250.00
Charlie Hamilton	\$250.00
Lachlan Rafferty	\$250.00
William Green	\$250.00
Felix Murray	\$250.00
Riley Cargill	\$250.00
Matais Pasten Polanowski	\$250.00
Daniel Wylie	\$250.00
Riley Oram	\$250.00
Lucas Andrews	\$250.00
Pankind the Australian Pancreatic Cancer Foundation	\$500.00
Henry Viney	\$250.00
Charli Smith	\$250.00
Alejandro Fisher	\$250.00
Benjamin Korotki	\$250.00
Duke Armstrong	\$250.00
Charlie Cubit	\$250.00
Ashton Ford	\$250.00
Risdon Vale Primary School Association	\$500.00
Blair Andrews	\$250.00
Community Solutions One	\$500.00
Lucille Cato	\$250.00
Poppy Woodberry	\$250.00
James Kirkham	\$250.00
Xavier Leuma	\$250.00
Henry Mollon	\$250.00
Angus Breen	\$250.00
Jessica Smith	\$250.00
Palepa Leuma	\$250.00

Organisation	Amount excludes GST
Riley O'Connor	\$250.00
Max Garwood	\$250.00
Mia Styles	\$250.00
Tobias Scott	\$250.00
Didier Schnitzer	\$250.00
Cascade Studios	\$4,500.00
Harry Edwards	\$4,590.00
University of the Third Age Clarence Inc	\$4,991.80
Hunter Island Press	\$5,000.00
Clifton Beach Surf Life Saving Club Inc	\$4,617.50
Drill Performance Company Inc	\$7,430.50
Indian Festivals Association of Tasmania	\$5,000.00
Owen Tubb	\$7,110.00
Parish of Bellerive	\$1,500.00
Ten Days on the Island	\$73,000.00
Rosny Park Bowls Club Inc	\$27,353.32
J Fitzpatrick	\$200.00
Rural Rate Remissions	\$237,820.45
Council Portion of Pension Remission	\$175,873.90
Revaluation Rebates	\$72,489.45
Boat Shed Rebates	\$3,690.00
Conservation Covenants Remissions	\$3,819.10
Public Benefit Discount and Community service obligations to individuals and groups for leased council properties. Other community service obligations will be identified when leases are reviewed.	\$263,286.47
New Animal Registration – Fees Waived in May and June and no monetary amount recorded	\$9,207.20
Animal Council Pension Discount	\$25,219.85





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