

2022-2023
**Annual
Report**



**Longreach
Regional Council**

Ilfracombe Isisford Longreach Yaraka

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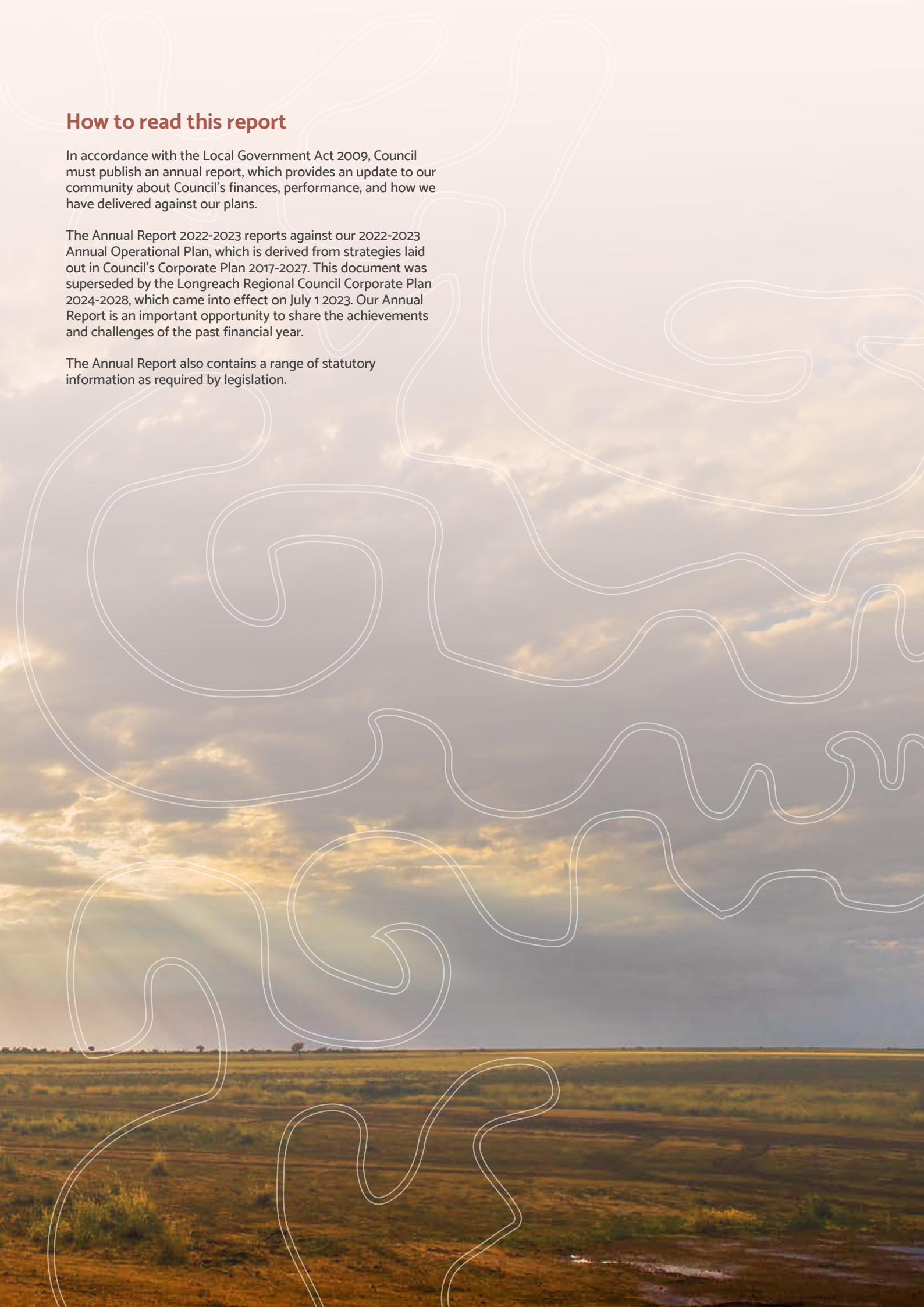


How to read this report

In accordance with the Local Government Act 2009, Council must publish an annual report, which provides an update to our community about Council's finances, performance, and how we have delivered against our plans.

The Annual Report 2022-2023 reports against our 2022-2023 Annual Operational Plan, which is derived from strategies laid out in Council's Corporate Plan 2017-2027. This document was superseded by the Longreach Regional Council Corporate Plan 2024-2028, which came into effect on July 1 2023. Our Annual Report is an important opportunity to share the achievements and challenges of the past financial year.

The Annual Report also contains a range of statutory information as required by legislation.





ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

Longreach Regional Council respectfully acknowledges the Traditional Custodians of the region we share. We pay our respects to their elders past and present, and the Aboriginal and Torres Strait Islander Elders of other communities who may live here as the keepers of the traditions, customs, cultures and stories of proud peoples. Longreach Regional Council is committed to cultivating inclusive environments.



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Introduction

About Our Region

The iconic Longreach Region in Central Western Queensland is situated 700 kilometres from the coast, west of Rockhampton, and covers an area of 40,638 square kilometres. The region encompasses the townships of Ilfracombe, Isisford, Longreach, and Yaraka. The region is home to approximately 3,726 people and boasts Outback Queensland's most progressive and dynamic visitor and service economy, coupled with a high performing ag-sector delivering consistent productivity gains.

The Longreach, Ilfracombe, Isisford, and Yaraka communities are at the heart and soul of this region. Although uniquely different, each town shares a common bond. They provide genuine opportunities for people from all walks of life to find their future – from farmers to financiers, mechanics to musicians.

For centuries, the region has stood the test of time and grown in the hearts of many. From a place steeped in Aboriginal history and Australian folklore, to the industrial and agricultural booms of last century, the region continues to evolve. The Longreach region is the economic and social hub of Western Queensland, globally connected, but locally inspired.



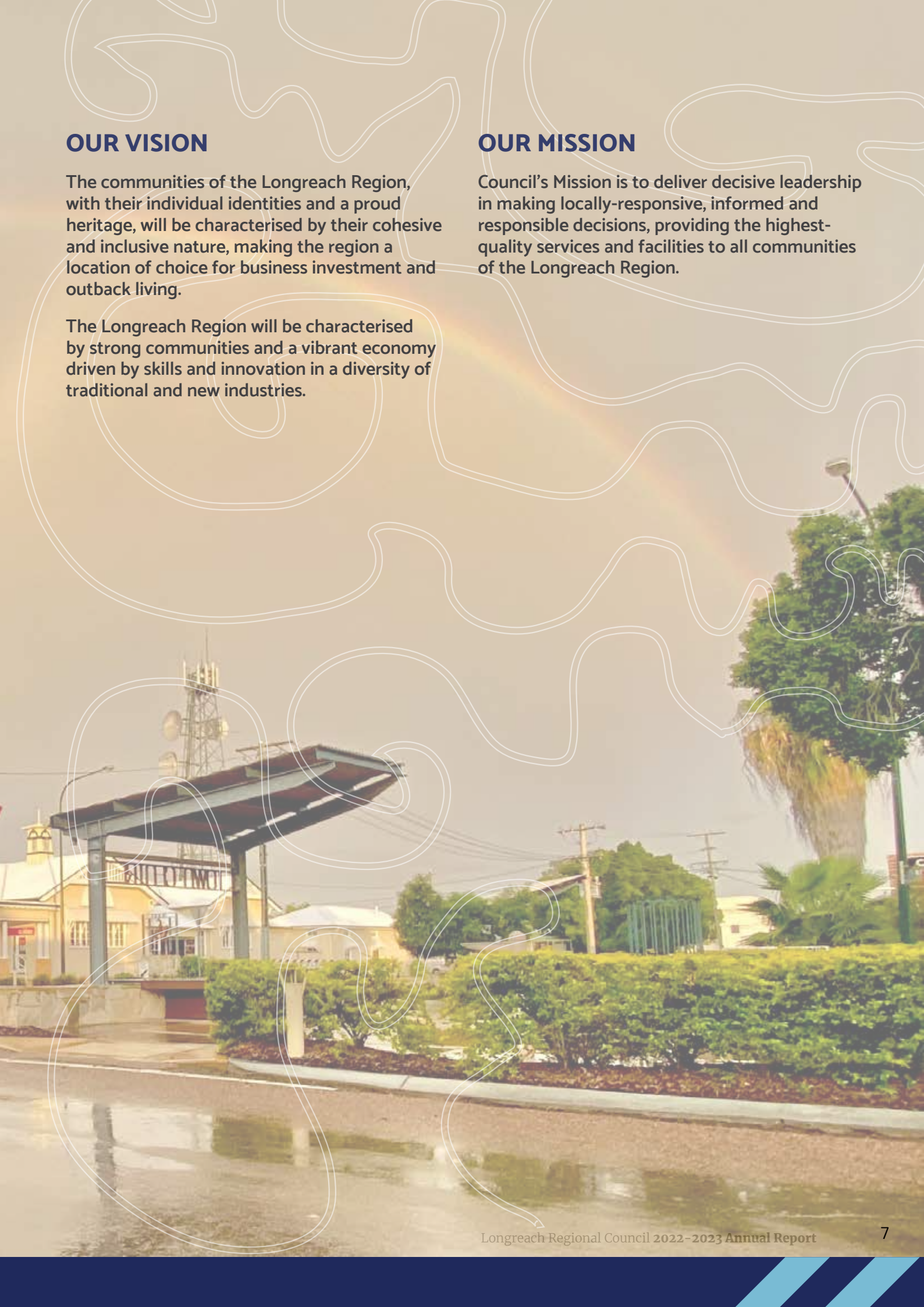
OUR VISION

The communities of the Longreach Region, with their individual identities and a proud heritage, will be characterised by their cohesive and inclusive nature, making the region a location of choice for business investment and outback living.

The Longreach Region will be characterised by strong communities and a vibrant economy driven by skills and innovation in a diversity of traditional and new industries.

OUR MISSION

Council's Mission is to deliver decisive leadership in making locally-responsive, informed and responsible decisions, providing the highest-quality services and facilities to all communities of the Longreach Region.





Our Values

1. A Safe and Healthy Work Environment

Longreach Regional Council is committed to providing a safe and healthy workplace for employees, contractors, sub-contractors, visitors and volunteers.

2. Inclusiveness and Respect

We will show respect for all and continually engage with and listen to the people of our communities. We value the diversity of our region and we embrace and respect our rich outback and Indigenous heritage.

3. Consistency and Fairness

As a Council, we are balanced, fair, honest, transparent and accountable for our decisions and our actions.

4. Teamwork and Staff Development

We encourage initiative and collaboration by staff who are committed to teamwork, and we value continual professional development and learning across the organisation.

5. Performance and Value for Money

We are focused on results that are consistent with our mission and which realise our vision. We will achieve value for our communities through innovation, informed decision-making and efficient work practices.

6. Leadership and Collaboration

We will always demonstrate high standards of leadership in collaborating with the communities of our region, to achieve our vision. In serving our communities, we will build and maintain collaborative partnerships and relationships with the region's key government, non-government, industry and community stakeholders.

7. Sustainability

As an organisation, we uphold a quadruple-bottom-line approach, taking a social, cultural, economic and environmentally-sustainable approach to everything we do.

8. Forward-looking

We are aspirational with a clear vision for future prosperity while meeting community needs and respecting and building on our outback heritage.

Mayor & CEO's Foreword

As we once again present the Longreach Regional Council Annual Report, it is with a sense of pride and gratitude that we reflect on the past year's achievements and the challenges that have shaped our community.

We hope you find that this report represents a positive assessment of our progress toward implementing our Corporate and Operational Plans, and making our community a better place to live.

This year, we were delighted to celebrate the expansion to the Longreach Childcare Centre to double its capacity. This significant development is a testament to our commitment to supporting families and early childhood education in our region. The expanded Childcare Centre not only meets the growing demand for quality care but also symbolises our investment in the future of the region.

During the year we bid a fond farewell to Cr Tony Martin and welcomed Cr David Paterson following a by-election. Cr Martin's dedication and service to our community will be remembered, and we appreciate the fresh perspectives and contributions that Cr Paterson brings to our Council.

Brett's permanent appointment as Chief Executive Officer this year marks an important milestone for the organisation. We are excited about the new direction being forged and look forward to delivering on the aspirations of Council and the community.

In preparation for the future, Council successfully completed work on a new Corporate Plan, which will guide our efforts for the next five years. This plan will serve as a roadmap for our organisation, ensuring that we continue to address the needs of our community effectively.

Council adopted a new corporate structure and a new executive leadership team was appointed, reaffirming our commitment to recognising excellence and building expertise within our workforce. The team brings a wealth of experience and innovative ideas to the table, which will help us navigate the challenges and opportunities ahead.

We are proud to have launched a new monthly newsletter, "IILY," delivered directly to mailboxes across the region. It enhances our connection with our community, keeping them informed about the work of Council and our latest news, events, and outcomes.

The completion of works to seal the Cramsie-Muttaburra Road in December 2022 was a significant milestone. This vital project enhances connectivity and safety, improving the quality of life for our residents and supporting our region's economic growth.

Another important achievement was the completion of works on the Barcoo River weir at Isisford. This project would not have been possible if we didn't have a positive working relationship with our counterparts in state government. Water security remains the top strategic priority for Council going forward. Our experience on this project, and the relationships formed, will be very important as we progress the Longreach Water Security Project in the coming year.

Despite the challenges faced by many councils, we are pleased to report that Council has maintained a healthy financial position. Our prudent financial management has allowed us to continue delivering essential services, meet our obligations, and invest in the future.

We are fortunate to be supported by a team of Councillors and staff who have worked tirelessly throughout the year. We are steadfast in our commitment to representing the region's interests and are grateful for their dedication and the outstanding outcomes they have delivered on behalf of the community.

Furthermore, we would like to extend our sincere thanks to the numerous groups and individuals from the community who have partnered with Council in achieving its endeavours. This support, collaboration, and feedback is invaluable as we strive to make our region the best it can be.



Cr Tony Rayner,
Mayor

Brett Walsh,
Chief Executive Officer

Community Financial Report

The Community Financial Report is produced to enable our community, business partners, customers and employees to better understand how we performed financially.

The Community Financial Report uses plain language and illustrations to give readers an easy to follow summary of the financial statements for the past financial year (between 1 July 2022 and 30 June 2023).

The financial statements of Council are audited records of financial position and performance for a financial year.

There are five parts to the financial statements:

1. **Statement of Comprehensive Income:** shows information on our financial performance including our revenue, expenses and net profit or loss.
2. **Statement of Financial Position:** shows the monetary value of our assets, liabilities and equity.
3. **Statement of Changes in Equity:** shows the changes in our net wealth.
4. **Statement of Cash Flows:** shows movements of cash.
5. **Financial Ratios:** shows common comparisons between financial statement amounts to allow readers to compare our results with other organisations.



Statement of Comprehensive Income (commonly known as the profit and loss statement)

This statement shows Council's income and expenditure. It shows what Council has earned (Revenue) and what costs it has incurred (Expenses) throughout the year to get our net result. The net result is calculated as:

Calculation of net result	
Revenue	\$59.9 million
minus Expenses	(\$51.5 million)
equals Net Result	\$8.4 million

Statement of financial position (commonly known as the balance sheet)

This statement shows what Council owns (Assets) and what Council owes (Liabilities). The difference between these two components is Council's net wealth (Equity).

Calculation of net community equity	
Assets	\$418.5 million
minus Liabilities	(\$26.5 million)
equals Net Community Equity	\$392.0 million

With a good cash balance and few liabilities, Council is in a good financial position.



REVENUE

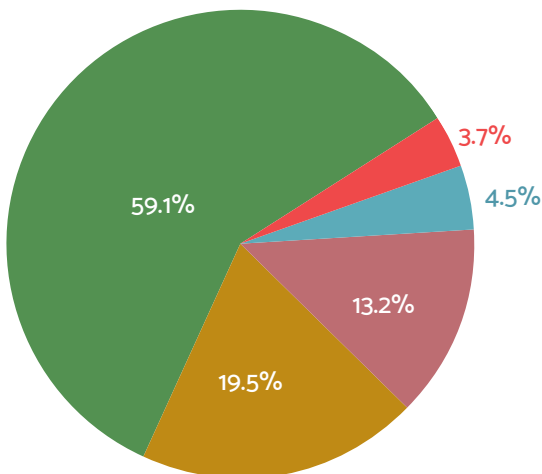
We earn revenue from:

- ▶ **Rates, levies and charges:** these are rates and utility charges paid by our ratepayers.
- ▶ **Fees and charges:** this is revenue paid by the users of specific services including childcare fees and tourism income.
- ▶ **Rental income:** this is revenue earned from renting Council owned houses and buildings.
- ▶ **Interest received:** this is interest that we earn from banks on cash balances.
- ▶ **Sales income:** this is revenue that we earn when we carry out contract work for other parties e.g. Main Roads will pay Council to repair or maintain State owned roads.
- ▶ **Other income:** this is revenue from other sources such as Diesel Fuel Rebates and hiring out halls.
- ▶ **Grants, subsidies, contributions and donations:** this is revenue received from Federal and State government grants and other subsidies. Recurrent grant income is received to fund Council's day to day operations. Capital grant income is received to pay for new or replacement assets.

Council revenue (millions)

The following shows how much revenue we earned during the 2022-23 financial year from different sources.

Rates, levies and charges	\$11.7m
Fees and charges	\$ 2.2m
Other income	\$ 2.7m
Sales income	\$ 7.9m
Grants, subsidies and donations	\$35.4m



EXPENSES

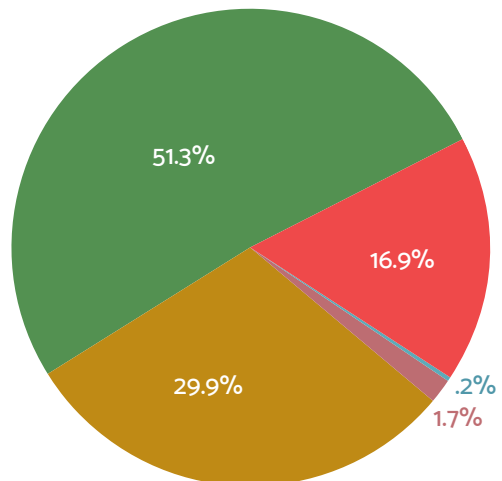
Council's key expenses are:

- ▶ **Employee costs:** these represent the total cost of staff employed in the delivery of Council services. These costs include wages, superannuation, leave entitlements and other employee related expenses.
- ▶ **Materials and services:** these are the operating costs incurred for the purchase of materials and services necessary to deliver Council services and maintain assets.
- ▶ **Finance costs:** these are mainly interest on borrowings and banking fees.
- ▶ **Capital expenses:** these are mostly the value of assets replaced or disposed of throughout the year.
- ▶ **Depreciation:** this represents an estimate in the consumption of our assets. For example if we buy an asset for \$100,000 and we expect the asset to be used over 10 years, we will recognise a depreciation charge of \$10,000 per year.

Council expenses (millions)

The graph below shows Council's expenditure incurred during the 2022-23 financial year.

Employee costs	\$15.4m
Materials and services	\$26.4m
Finance costs	\$ 0.9m
Depreciation	\$ 8.7m
Capital expenses	\$ 0.1m



ASSETS

Council’s assets comprise of:

- ▶ **Cash:** cash held in Council’s bank accounts.
- ▶ **Receivables:** amounts owed to Council from rates, the Wild Dog Exclusion Fence Scheme and other income sources.
- ▶ **Contract assets:** these are amounts owed to Council from work completed under contracts.
- ▶ **Inventories:** this is the value of raw materials and stores equipment held to provide services.
- ▶ **Property, plant and equipment:** this is the value of Council’s assets and infrastructure.

LIABILITIES

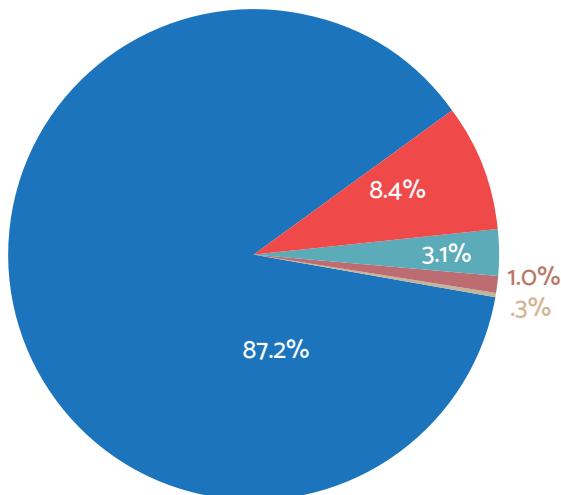
Council’s liabilities comprise of:

- ▶ **Payables:** these are amounts owed to suppliers and employees.
- ▶ **Borrowings:** these are the value of loans that Council has with Queensland Treasury Corporation (QTC). They have been taken out in previous years to fund infrastructure projects and the Wild Dog Exclusion Fence Scheme.
- ▶ **Provisions:** these are estimates of amounts that Council will need to pay in the future for current commitments.
- ▶ **Contract liabilities:** sometimes, Council will receive grant money in advance of completing a project. This money will need to be repaid if a project is not completed and so Council treats this as a liability until the project is complete.

Assets by class (millions)

The graph below shows the value of Council’s assets at the end of the 2022-23 financial year.

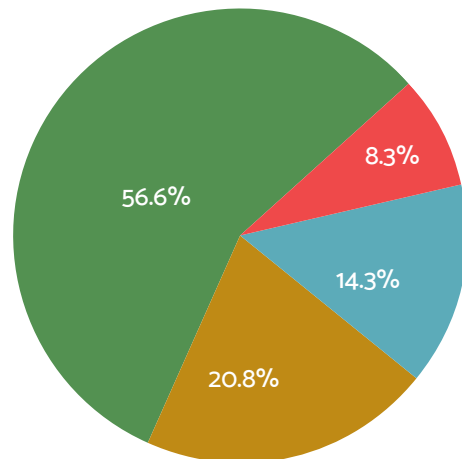
Property, plant and equipment	\$365m
Cash	\$ 35.1m
Receivables	\$ 13.1m
Contract assets	\$ 4.3m
Inventories	\$ 1.0m



Council liabilities (millions)

The graph below shows the value of Council’s liabilities at the end of the 2022-23 financial year.

Payables	\$2.2m
Contract liabilities	\$3.8m
Provisions	\$5.5m
Borrowings	\$15.0m



Statement of Changes in Equity

This statement shows how Council's net worth changed during the financial year.

Movement in net worth	
Net community equity at the beginning of the financial year (1 July 2022)	\$361.0 million
add the Net Result for the financial year	\$8.4 million
add the increase the valuation of Council's assets	\$22.6 million
Net community equity at the end of the financial year (30 June 2023)	\$392.0 million

COMMUNITY EQUITY

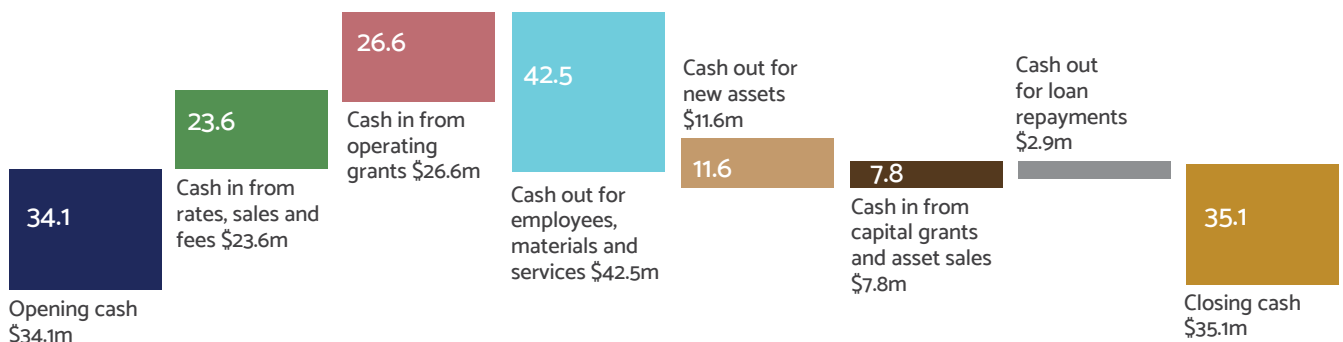
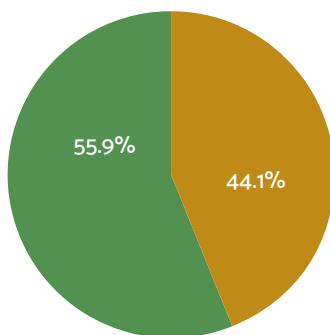
Community equity is made up of:

- Retained surplus:** this is the sum of all of the net profits and losses since Council began.
- Asset revaluation surplus:** this is the sum of all of the increases and decreases in the value of Council's assets when they are revalued each year.

The graph below shows the value of Council's net community equity at the end of the 2022-23 financial year.

NET COMMUNITY EQUITY:

Asset Revaluation Surplus \$172.7m
Retained Surplus \$219.3m



Statement of Cash Flows

The statement of cash flows shows how cash was received and spent by different types of activities.

Cash held at the beginning of the financial year (1 July 2022)	\$34.1 million
Net cash flow from Operating Activities	\$7.7 million
Net cash flow from Investing Activities	(\$3.8 million)
Net cash flow from Financing Activities	(\$2.9 million)
Net increase in cash held	\$1.0 million
Cash held at the end of the financial year (30 June 2023)	\$35.1 million

CASH FLOW ACTIVITIES

There are three types of activities that impact cash balances:

- Operating Activities:** these are the cash receipts and payments from the day-to-day operation of Council.
- Investing Activities:** these are the cash receipts when an asset is sold or a capital grant is received and the cash payments made to build or purchase a new asset.
- Financing Activities:** these are the cash receipts and payments from borrowings and loan repayments.

The graph below shows the net cash flows throughout the financial year.

Financial Ratios

Financial sustainability for remote councils is challenging. Councils need to supply essential services but cannot raise enough cash from rates and levies due to their small population.

The Queensland Government has established three financial sustainability measures to compare the financial sustainability of all Queensland local governments. The table below describes these measures and shows how Longreach Regional Council compares to the targets set by the Queensland Government.

Ratio	Longreach	Target	Analysis
<p>Operating surplus ratio</p> <p>This shows how much operating revenue is generated compared with Council's operating expenses.</p>	2.5%	Between 0% and 10%	Council has achieved this target, aided by a significant increase in the Financial Assistance Grant received from the Commonwealth Government.
<p>Asset sustainability ratio</p> <p>This indicates if Council is renewing its infrastructure assets at the same rate that they are wearing out.</p>	94.1%	Greater than 90%	Council has achieved this target as it invests money in maintaining its existing assets.
<p>Net financial liabilities ratio</p> <p>This indicates if Council's net liabilities can be serviced by its operating revenues.</p>	-30.2%	Not greater than 60%	The negative ratio achieved by Council is a good result. Council holds a good amount of cash and few liabilities so is in a good financial position.

Our Council

Mayor and Councillors

Remuneration, including superannuation contributions, paid to Councillors.

Councillor remuneration and Ordinary Meeting attendance – 1 July 2022 to 30 June 2023.

Councillor	Meeting Attendance*	Meetings Fees and Allowances	Travel Costs	Superannuation Paid	Total Remuneration
Cr Tony Rayner	12	\$110,000.02	\$0	\$11,549.98	\$121,550.00
Cr Leonie Nunn	12	\$ 59,999.94	\$5,475.60	\$6,300.06	\$ 71,775.60
Cr Tony Emslie	12	\$ 49,999.98	\$0	\$5,250.08	\$ 55,250.06
Cr Trevor Smith	11	\$ 48,611.09	\$0	\$5,104.25	\$ 53,715.34
Cr Tracy Hatch	11	\$ 48,611.09	\$0	\$5,104.25	\$ 53,715.34
Cr Dale Bignell	12	\$ 49,999.98	\$0	\$5,250.08	\$ 55,250.06
Cr Tony Martin	4^	\$ 19,914.52	\$0	\$2,091.06	\$ 22,005.58
Cr David Paterson	4^	\$ 16,452.99	\$1,074.84	\$1,727.58	\$19,255.41

*Total Meetings held = 12

^Cr Tony Martin resigned effective 25/11/2022, triggering a by-election. Cr David Patterson was elected in the by-election and took his declaration of office on 23/02/2023.



Mayor Rayner

Cr Nunn

Cr Bignell

Cr Smith

Cr Hatch

Cr Emslie

Cr Martin

Cr Paterson

Expense Reimbursement Policy

Council provides a range of facilities to Councillors in accordance with its Expenses Reimbursement and Provision of Facilities for Mayor and Councillors Policy No. 2.21. This policy is available from Council's website and outlines the entitlements of Councillors in their role such as training, travel costs, meals and use of Council facilities. During this period, Council incurred costs of \$53,888 for such expenses.

It is reported that Council adopted its Expenses Reimbursement and Provision of Facilities for Mayor and Councillors Policy No. 2.21 in May 2020. Council has not made any changes to this policy during 2022-23.

All reasonable expenses incurred in attending approved meetings, conferences, seminars, workshops, inspections and the like will be paid (or reimbursed) by Council.

Council takes out workers' compensation cover for elected members with Local Government Workcare each year.

Conduct and Performance of Councillors

The *Local Government Act 2009* provides a framework for assessing complaints about the conduct or performance of Councillors. It is a requirement under the *Local Government Regulation 2012* that the Annual Report contains details of complaints received about Councillors' conduct or performance. Orders and complaints about Councillors during the financial year are shown in the table.

FOR FINANCIAL YEAR 2022-2023	NUMBER
1. The total number of the following	
(i) orders made under section 150I(2) of the Act	Nil
(ii) orders made under section 150AH(1) of the Act	Nil
(iii) decisions, orders and recommendations made under section 150AR(1) of the Act	Nil
2. Each of the following during the financial year	
(i) the name of each Councillor for whom a decision, order or recommendation mentioned in section 1 above	Nil
(ii) a description of the unsuitable meeting conduct, inappropriate conduct or misconduct engaged in by each of the Councillors	Nil
(iii) a summary of the decision, order or recommendation made for each Councillor	Nil
3. The number of each of the following during the financial year	
(i) complaints referred to the assessor under section 150P(2)(a) of the Act by local government entities for the local government	Nil
(ii) matters, mentioned in section 150P(3) of the Act, notified to the Crime and Corruption Commission	Nil
(iii) notices given under section 150R(2) of the Act	Nil
(iv) notices given under section 150S(2)(a) of the Act	Nil
(v) decisions made under section 150W(1)(a), (b) and (e) of the Act	Nil
(vi) referral notices accompanied by a recommendation mentioned in section 150AC(3)(a) of the Act	Nil
(vii) occasions information was given under section 150AF(4)(a) of the Act	Nil
(viii) occasions the local government asked another entity to investigate, under chapter 5A, part 3, division 5 of the Act for the local government, the suspected inappropriate conduct of a Councillor	Nil
(ix) applications heard by the conduct tribunal about the alleged misconduct or inappropriate conduct of a Councillor	Nil

Employees at a glance

6.9 Planning, Development & Local Laws

4.6 Tourism & Economic Development

7.0 Water, Waste & Sewerage

24.4 Childcare

24.0 Community Services & Parks

28.3 Administration

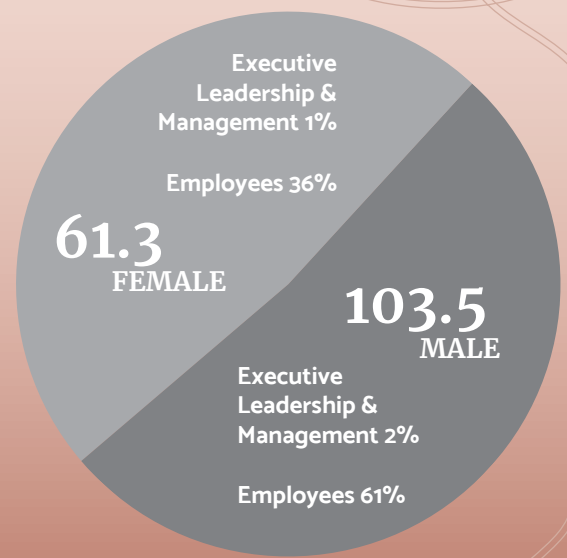
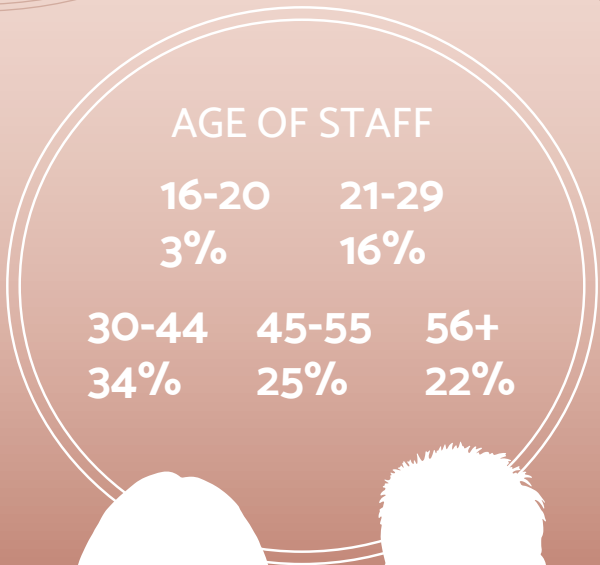
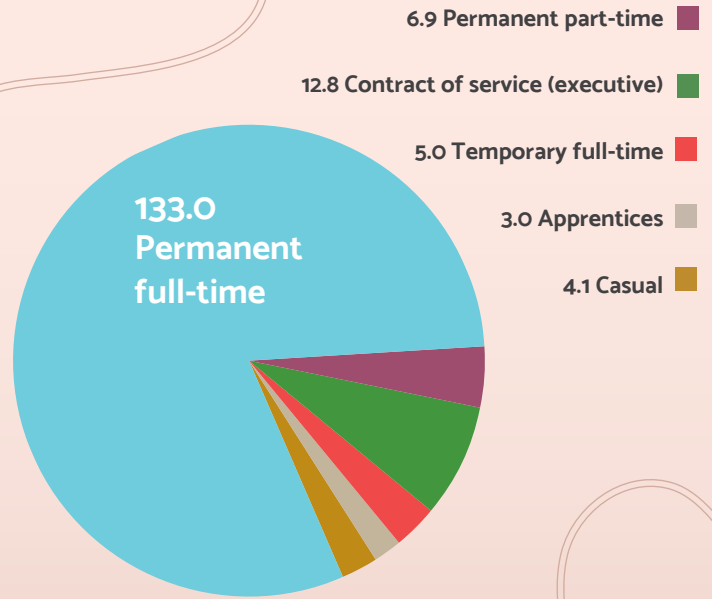
69.6 Engineering, Maintenance & Construction



Employee initiated turnover - 41

Employer initiated turnover - 0

Employee retirements - 0



Council's Community Engagement

A core value of Council is inclusiveness and respect; to embed this value across Council, we strive to communicate regularly with residents and ratepayers to keep them informed, and offer opportunities for community members to have their needs and concerns addressed.

There are a number of key stakeholders Council engages with regularly in an effort to serve the communities. Listed below is a high level overview of our major stakeholder groups and how we engage with them throughout the year.

Who we engage with and how

Major Stakeholder Group	Engagement Method	Major Stakeholder Group	Engagement Method
Business	Forums	Emergency services and support agencies	Local Disaster Management Group membership
	Meetings		Joint training
	Joint projects		Meetings
	Email updates		
Community groups & special interest groups	Forums	Website	
	Joint Projects	Social media	
	Meetings		
	Website		
	Community reference groups		
Customers, ratepayers and residents	Customer service	Government agencies - federal and state	Committee memberships
	Community forums		Formal meetings
	Pop-up community engagement booths at events		Stakeholder briefings
	Direct mail		Correspondence
	Council general meetings		Events
	Publications and newsletters		
	Social media	Media	Media releases
	Display and public notice advertising		Briefings
	Rates notice inserts		Interviews
	Website	Tourism visitors and events	Meetings with community event organisers
	Surveys (online and hard copy)		Visit Longreach Region website
	Media		Social media
	Annual report		Media
	Annual budget		Familiarisations
	Financial reporting		

ASSESSMENT OF OPERATIONAL PLAN

Governance Services

Governance Services is responsible for the development and management of Council policy, public affairs, human resource management, economic development and tourism, and disaster management. It ensures that good governance provides an environment where political, economic, and social development occurs with positive outcomes.

Good governance at Longreach Regional Council is achieved by having efficient and effective decision-making processes and systems. The use of appropriate policy and accountability frameworks enable Council to focus on strategic rather than operational issues. Governance Services provides elected members with the opportunity to receive training and development in all aspects of local government and to receive information and advice that will assist in making fully informed decisions.





Governance Services

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.1 4.2.2 4.3.2	Develop and review Council's Annual Operational Plan in accordance with legislative guidelines and in line with the Corporate Plan.	Annual Operational Plan adopted each financial year.	●
4.1.2	Coordinate regular liaison with the community through the delivery of community engagement activities.	Community forums held in each community across the region. Implementation of community engagement policy and plan.	●
4.1.2	Review Corporate Plan	Undertake a Corporate Plan review to ensure strategic areas remain relevant and in line with the community's visions.	●
4.1.1 4.3.2	Ensure effective and responsible policy development and decision making.	Maintain Council's policy register in line with policy review dates and legislative requirements.	●
4.3.3	Mayor and Councillor Support.	Improve Elected Members' knowledge and understanding of Local Government.	●
4.3.2	Monitor and review non-compliance with legislative requirements.	Report on legislative non-compliance and/or matters impacting local government to Executive Leadership Team.	●

All quarterly reviews of the 2022-2023 Annual Operational Plan were undertaken in accordance with legislative requirements.

Council maintains a strong commitment to engage with its entire community. One of the key strategies for this to occur is through community forums. The forums were held in all four communities during October 2022 and March 2023. Other engagement activities undertaken throughout the year included surveys, workshops, and face-to-face activations at regional events.

The development of a new Longreach Regional Council Corporate Plan 2024-2028 was completed during the reporting period and was adopted by Council in June 2023. The new Corporate Plan has five main focus areas:

- ▶ Our Community - We focus on making our region a great place to live.
- ▶ Our Economy - We make it easy for people to invest and do business in the region.
- ▶ Our Services - We strive to deliver our core services to a consistently high standard.

- ▶ Our Finances - We will strategically manage our finances to improve our resilience, to overcome adversity and realise opportunities.
- ▶ Our Leadership - We will work together as a team to make decisions for the benefit of our Council and our community.

At the end of the reporting period, nearly 31% of policies were overdue for review, a situation partly influenced by internal vacancies and temporary staff deployments during the 2022-23 reporting period. In addition to the Elected Member Update program delivered by LGAQ, Council has ensured Councillor participation in ministerial briefings, and regional local government conferences and assemblies, further strengthening their ties with the broader local government sector.

Council has undertaken some new methods to monitor and review its governance of potential non-compliance with legislative requirements during 2022-2023. This practice ensures Council's governance reviews are not linear and provides diverse methods of ensuring best practice governance and compliance.

Human Resources

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
2.1.9 4.3.2	Develop Verification of Competency (VOC) framework, including required policies and procedures, that also support employee personal development.	Ensure employees are consulted with in relation to the development of the VOC Framework by December 2022 in order to identify key operators that can undertake VOC assessments of employees. Develop a schedule for implementation of the VOC framework with required tools allowing for systematic roll out in 2023.	●
2.1.9	Continue to advocate the Workplace of Choice Policy and commit to provide a workplace that attracts superior employees.	A range of workplace initiatives based on Workplace of Choice Policy and Management Directives.	●
2.1.9	Communicate industrial relation reforms to staff along with hosting ongoing Joint Consultative Committee (JCC) Meetings.	Compliance of current industrial instruments including the Certified Agreement, relevant awards and industrial relations legislation.	●

The Human Resources and Safety Team worked closely to engage with workers on a number of Council objectives for the 2022-2023 financial year. The Verification of Competency Policy and Management Directive were reviewed in line with legislation changes, with further engagement to be undertaken with workers. Due to available internal resources Council will be looking to engage an external resource to undertake the verification processes.

Council continues to invest in a number of workplace initiatives that support Council's objective to attract and retain staff. Some key initiatives in 2022-2023 were:

- ▶ Big Day In hosted in July 2022, with Bullshift as the primary key-note speaker, in addition to the annual employee excellence awards and years of service presentations.
- ▶ Access to a staff influenza vaccine clinic ahead of the flu season.
- ▶ A number of professional development workshops were made available to managers, supervisors and team leaders, providing them an opportunity to update their leadership knowledge and skills.
- ▶ Council and Unions agreed in-principle terms for a new certified agreement, with improved outcomes for employees.

Human Resources progressed the training needs analysis framework, which also involved cleaning up the online training matrix and undertaking a gap analysis of systems.

Council continues to meet its industrial relations obligations in terms of compliance with legislation and industrial instruments. The Joint Consultative Committee meeting did not occur, due to frequent Enterprise Bargaining Agreement negotiation meetings with Union representatives and their delegates. The meetings will recommence following the negotiation process. All unions were still able to speak directly with the Human Resources team if other workplace issues arose and conducted a number of workplace visits.

Workplace Health & Safety

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.3.1	Provide a safety management system that minimises the risk to all people and property.	Successful implementation of the identified KPI's in the 2022-2023 LRC-SMS Plan.	●

The Workplace Health and Safety Team established both a strategic and operational plan for the improvement of the Safety Management System for the 2022-2023 financial year, with an emphasis on designing a new architecture for the system that would support workers in the roles and align to ISO:45001. During this period the LRC-SMS underwent two external Safety Audits which passed with a number of observations, that will guide further improvements of our system. KPI's of the system were consistently met with work identified to be done within our incident reporting and inspection processes.

Disaster Management

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.3.1 4.4.1	Coordination and training of the Local Disaster Management Group.	Regular meetings of the Local Disaster Management Group, with all members trained in accordance with the QDMA Guidelines and Framework.	●
1.3.1	Conduct an annual review of the Local Disaster Management Plan in accordance with statutory requirements.	Annual review completed by 30 November each year.	●

2022 – 2023 presented some challenges to our communities with the Local Disaster Management Group (LDMG) dealing with rain events and the sinking of the tourist boat 'Pride of the Murray' in the Thomson River in March 2023. The rain was welcomed in the region and it required the LDMG to move to 'Alert' as various roads were cut due to rising waters. Our preparation and response to the rain event and the road closures met community expectations with the community, neighbouring Councils and emergency services being informed of road closures through the Council Disaster Dashboard and direct liaison with neighbouring Councils and the Queensland Police Service.

The LDMG moved to 'Alert' due to the sinking of the 'Pride of the Murray' in the Thomson River on the 6th of March 2023. A number of buoys were placed around the outside of the vessel by the SES and floating container booms were also deployed to contain any spillage from the sunken vessel. The QPS commenced an investigation into the sinking of the vessel and further assistance was provided by Maritime Safety Queensland with oversight provided by the Australian Maritime Safety Authority.

In September 2022, the Longreach Regional Council won the Local Government Award at the Queensland Chapter of the Resilient Australia Awards with their COVID-19 Care Packs for the elderly. The entry was also a finalist in the National Resilient Australia Awards which were held in Hobart.

The LDMG adopted a rewritten Local Disaster Management Plan and this was endorsed by Council on the 27th of October 2022.

The LDMG discussed the need for fire breaks around the four towns of Ilfracombe, Isisford, Longreach and Yaraka and various fire mitigation techniques including slashing, grading and hay bailing have been carried out to reduce the risk of bushfires threatening town infrastructure.



Craig Neuendorf receiving the Local Government Award at the Queensland Resilient Australia Awards on behalf of Council, who was recognised for its COVID-19 response.

State Emergency Services (SES) Operations

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.3.1 4.4.1	Liaison and Support.	Work with SES Local Controller to provide support on a range of initiatives or challenges throughout the year.	●

Council continues to work with and support the local State Emergency Services (SES) operations within its communities. The upgraded SES training room at Longreach was officially opened by the Longreach Mayor on the 10th of September 2022 with funding provided through an SES Support Grant and Council. Several new members have joined the Longreach SES with SES personnel completing various training courses including flood boat training. Further upgrades are planned and a shed will be erected at the Longreach SES training facility to house the SES flood boat and the storm damage trailer.



Public Affairs

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.1	Deliver accurate and relevant communication regarding the work of Council to the community and general public on a timely basis.	Utilise multiple traditional and digital communications channels to engage with the community.	●
4.4.1	Develop and maintain collaborative partnerships with regional agencies and government organisations.	Provide support to the Mayor and Chief Executive Officer in coordinating advocacy and regional representation with external corporate and inter-governmental stakeholders.	●

Council engages with the community using a variety of methods, including but not limited to:

- ▶ Publication of Public Notices;
- ▶ Councillor consultations and delegations;
- ▶ Public submission and comment periods;
- ▶ Advisory Committees;
- ▶ Community surveys, both online and offline;
- ▶ Community forums and public information sessions;
- ▶ Stakeholder workshops and focus groups; and,
- ▶ Direct consultation with community groups and organisations.

Council also maintains multiple communications channels, and in 2022-2023, we engaged our audience on social media to reach 132,100 users, generating over 452,097 impressions.

Council engaged local media on 47 occasions and was the subject of media coverage across 14 separate mastheads and networks. Online, our website registered 3,560,480 hits, to 83,912 unique users.



Council advocates on behalf of the region to a variety of regional organisations, industry bodies, and state and federal government stakeholders. During 2022-2023, the Mayor and CEO participated in multiple delegations, meeting with departmental and ministerial stakeholders on regional policy matters.

As a member of the Western Queensland Alliance of Councils (WQAC) leadership team, the Mayor participated in a WQAC delegation to Canberra during the reporting period. The delegation met with federal government stakeholders on a range of priorities for the 22 councils of the WQAC.

In addition, the Mayor and CEO visited Canberra in June, attending the Australian Local Government Association National General Assembly, incorporating the Regional Cooperation and Development Forum. While in Canberra they met with Federal Ministers and their advisors on a range of Council and regional matters.

These interactions were instrumental in advancing our advocacy efforts and ensuring that the concerns of our community were heard at the highest levels of government.

Tourism

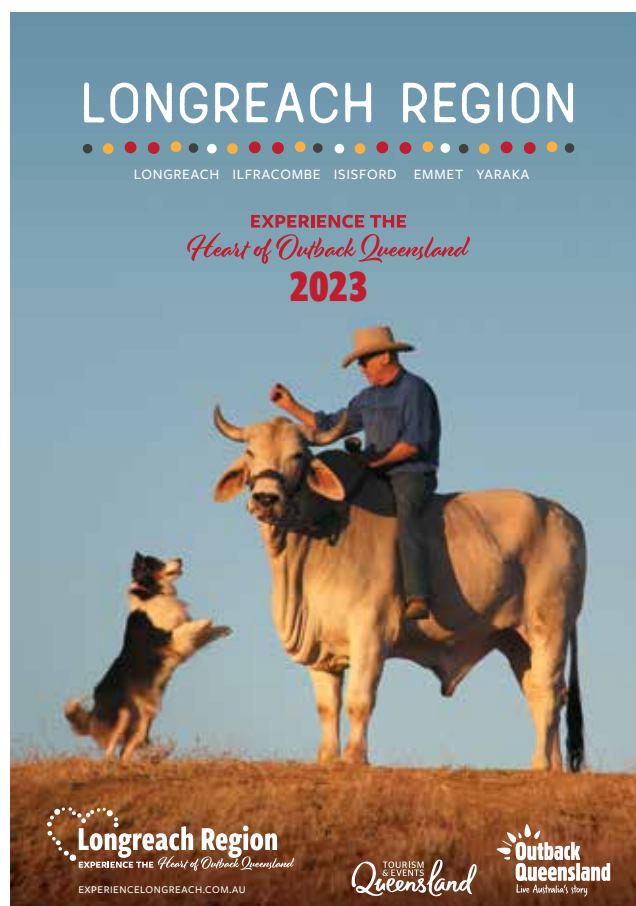
Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
2.2.2	Development of shoulder season tourism promotion.	Support and partner local tourism operators on a range of shoulder season tourism activities.	●
2.2.6	Engage with Outback Queensland Tourism Association (OQTA) / Tourism and Events Queensland (TEQ) for external tourism familiarisation visits to Longreach Region.	Each familiarisation group visiting the region is engaged with at least once per visit.	●

Our priority is to promote the role of Council as an enabler for Tourism development, as well as supporting local businesses, community event initiatives and establishing a clear direction for the future of tourism within the Longreach Region.

The team supports and maintains collaborative, strategic relationships and effective communication with a wide range of external tourism industry parties. These include government, business and tourism industry groups in “Outback” promotion and destination management. We continued to work together with local operators through various projects to further develop and extend our tourism season.

The 2023 Longreach Visitor’s Guide was launched in February, with its first outing at the Moreton Caravanning and Camping Show. We continue to work closely with Outback Queensland Tourism Association (OQTA) to further our reach and promote our region in the Outback Queensland Traveler’s Guide.



Visitor Information Centres (VIC)

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
2.2.3	Comply with Visit Queensland VIC Guidelines and Regulations.	Operate the VIC to the standard outlined in Guidelines and Regulations to maintain accreditation.	●

The Longreach Explore Centre is the face of the Longreach Region and is the first place that visitors come to when they arrive in town. The Centre's role is to identify and prioritise development of improved visitor facilities throughout the region. The team actively engages with and assists visitors in all phases of their customer journey, from inception right through to the actual experience.

The region's tourism experiences are promoted through the Longreach Region Visitor Guide 2023, Experience Longreach Website, and Social Media platforms. Visitor numbers through the centre for the 2022/2023 period were recorded at 21,948.

The Centre continues to be a popular booking location for all tours and attractions, supporting our tourism and business operators in our region and surrounds. An annual onsite audit by the Tourism Group was conducted to maintain the Golden 'i' status which shows compliance with Visit Queensland VIC guidelines and regulations.





Economic Development

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
2.1.1	Coordinate the preparation of a new Economic Development Strategy in partnership with external advisors.	Develop a program of Economic Development activities that can be supported from operational expenditure.	●
2.1.11	Respond effectively to inquiries that present opportunities for commercialisation.	Opportunities are acted on in a timely manner that aligns with Council’s desired outcomes.	●

Council’s Economic Development Strategy reached the end of its strategic planning window at the end of 2021. A majority of actions in the strategy have been investigated to completion.

The development of a fresh Economic Development Strategy will align with the new Corporate Plan, with work to commence in 2023-2024. However, our commitment to fostering economic growth remains steadfast through consultation with government and industry stakeholders.

Council support of commercialisation activities in the region during 2022-2023 included close communication with various government agencies, including the Department of Employment, Small Business and Training, the Department of Communities, Housing and Digital Economy, the

Department of Regional Development, Manufacturing, and Water, as well as AusIndustry. This interaction has been vital in building working relationships and sharing valuable insights.

In addition, we’ve been consulting with prospective private investors, facilitating sustainable investment in our region. We’ve also provided economic modelling and reporting activities to support funding applications and enhance our internal strategy development.

These data-driven insights have contributed to the establishment of Council’s strategic vision for the region articulated in the Longreach Regional Council Corporate Plan 2024-2028.



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ASSESSMENT OF OPERATIONAL PLAN

Corporate Services

Corporate Services provides a wide range of support services for Council including information technology, financial services, records management, procurement and other commercial activities.





Financial Management

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.2	Council operates efficiently.	Council operational and capital expenditure programs are within budget.	●
4.2.3	Council improves its financial sustainability.	Financial sustainability ratios are maintained within budget.	●

Overall Council has achieved a better financial result to budget due to the early receipt of the Financial Assistance Grant and most program and capital expenditure remaining within budget. The low rating is due to the inclusion of revised asset management plans in the assessment of this KPI. Council has not had an asset manager in place during most of the financial year to review and update asset management plans. A new Asset Manager was employed by Council in April 2023 and will complete these reviews in the 2023/24 financial year.

Audit and Risk Management

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.2	Council identifies and manages its risks effectively.	Enterprise Risk Management register is no more than 3 months out of date. At least 2 internal audits have been conducted per year.	●

The Audit and Risk Management Committee held four meetings during the financial year and two internal audits were conducted. During the year Council updated its Risk Management Policy and Framework and began work on updating its Strategic Risk Register.

Asset Management

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1	Plan for Whole of Life Costing when making decisions on new or enhanced community facilities and implementing Asset Management Plans.	Undertake review of all asset and service plans with a focus on improving maintenance data.	●

In April 2023 a new Asset Manager was appointed to Council. Council carried a vacancy in this space for some of the reporting period, impacting performance against our targets in the Annual Operational Plan.

During the reporting period asset condition assessment reports were conducted on all of our building assets. These reports are providing details on condition, life-cycle, required operating expenditure and capital expenditure over the life of the asset.

New Asset Management Software is currently being procured with implementation to occur in the next Annual Reporting period. The new software will provide a higher level of management of all assets.

Grants

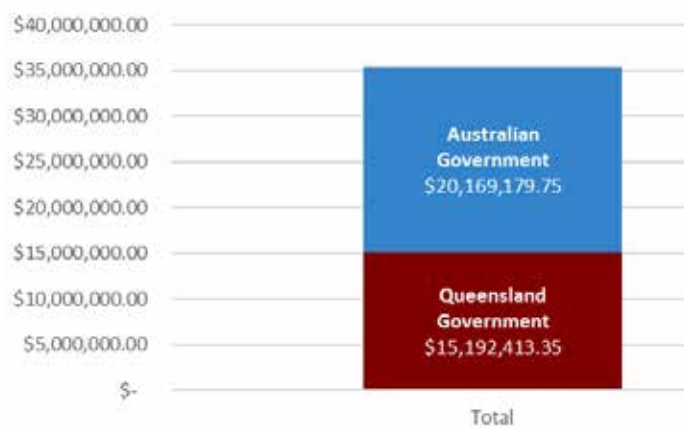
Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.2	Identify and pursue external funding opportunities and properly assess all major expenditure proposals.	Council maximises opportunities for grant funding.	●
4.4.1		All applications \$50,000 or over are undertaken in accordance with the Project Decision Framework. Grants are managed in accordance with grant guidelines and key milestones are met.	

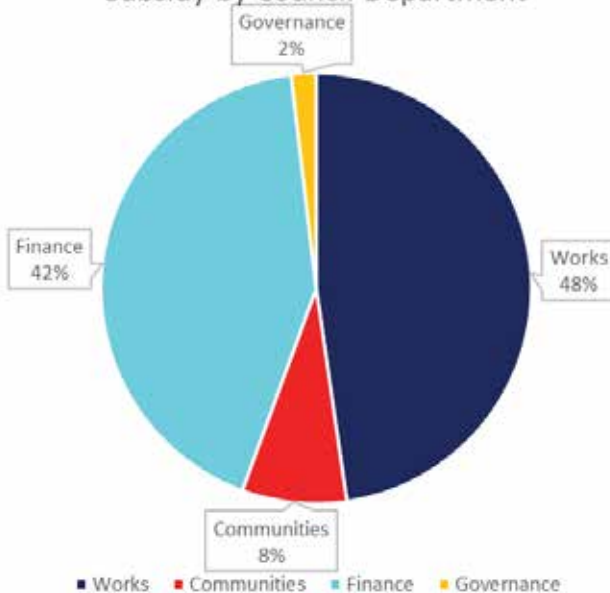
Longreach Regional Council actively sought, managed and acquitted multiple funding streams throughout the 2022/2023 financial year. There were 88 individual grants recorded and managed by the Grants & Projects Officer, 28 of these were new opportunities that Council was successful in receiving.

Council worked alongside Queensland and Commonwealth Government departments to leverage \$35.4 million in grants and subsidies. The Queensland Government provided \$15.2 million in subsidies, which equates to 43% of all of Council's Grant income. Simultaneously, the Commonwealth Government supported Council with the remaining 57%, or \$20.2 million. The 2022/2023 financial year saw Council increase grant & subsidy revenue by \$6.8 million from the previous year.

Federal & State Subsidy



Subsidy by Council Department



Council's Works department received the greatest value of external funding throughout the year with almost \$17 million in funding towards road, town street, water and sewer infrastructure. Corporate Services received the Financial Assistance Grant on behalf of all departments, these funds are provided to Council to assist with operational costs for the organisation and the region.

Community Services directorate received more than two million dollars that contributed to a number of facility renovations and upgrades. As well as supporting Arts, Cultural and Civic events across our region.

Council's Governance Services received \$250,000 primarily for disaster management planning, resilience building and local State Emergency Services (SES) support.

Leasing

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
	Leasing and land management	Monitor and manage all leasing arrangements for council assets. Ensure all assets are leased. Manage sale processes for excess Council land.	●
2.1.5	Continue to support the redevelopment activities of the regional saleyard and spelling complex.	Facilitate Stage 2 Redevelopment Undertake extension of railway siding Facilitate development of new holding pens and railway loading infrastructure.	●

Council continues to actively manage the leasing of Council assets including renewals and new leases where required. At the end of the 22/23 FY all current leases and MOU's were up to date.



Airport Hangars all currently leased.

Most of the vacant land has been sold and the remaining land in the Teal Street subdivision is still listed for sale. Council has also been identifying additional land owned by Council, that is not being utilised, to ascertain suitable options.



Teal Street subdivision – listing the blocks still available.

Saleyards

Longreach Regional Council in partnership with Western Queensland Livestock Exchange, Queensland Government and the Australian Government delivered a number of improvements and capital upgrades at the Longreach Saleyards. Improvements include new selling ring, canteen and amenity buildings, improved shade structure installation, new feed systems and surface flooring for the transit and spelling yards.

Customer Service

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1 4.1.1 4.3.2	Encourage timely and effective delivery of Council's services and requests.	Customer Service requests actioned and resolved within required timeframes.	●

A total of 1,793 requests were received in the 2022-2023 Financial Year. Of these 1,747 were completed with 46 outstanding or in progress. There were a total of 53 customer service requests received from Councillors, of these requests 51 were completed by the responsible departments with two still in process.

The top request categories for the 2022 - 2023 year were:

- ▶ Regulatory Services
- ▶ Waste Water and Sewerage
- ▶ Construction and Maintenance
- ▶ Rates
- ▶ Town Services
- ▶ Public Facilities
- ▶ Building and Planning
- ▶ Community Services
- ▶ Customer Service

Records Management

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

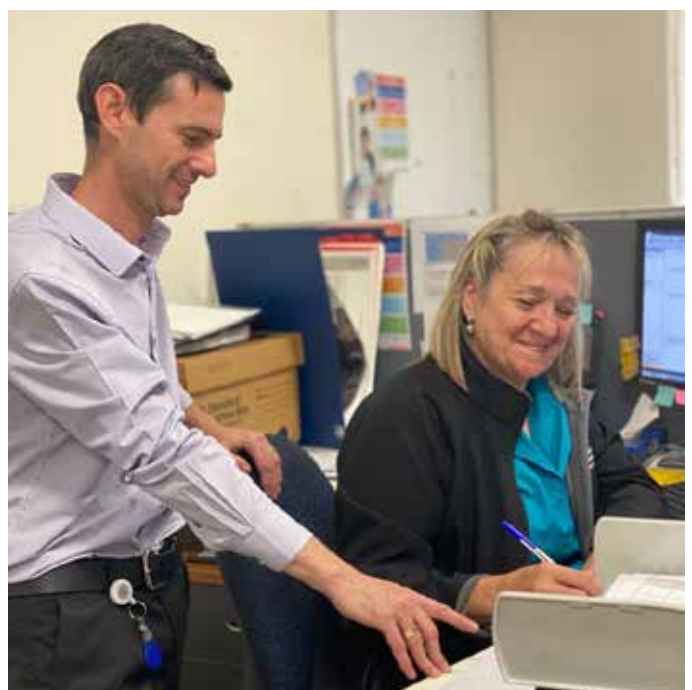
Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.3.2	Ensure accurate recording on Council's records in line with relevant legislation.	Council complies with relevant legislation and has implemented a formal record keeping process within Council.	●

Over 30,000 records were registered into Council's Document Management System during the 2022/23 financial year. This is an increase in documents registered from the previous financial year of 24,052.

There were 692 customer service requests created by the Records Team from incoming mail and emails sent to the corporate mailbox including items such as Snap Send Solve and After Hours Support Messages.

During the year, Council continued to digitise physical records where possible with a focus for the new financial year to review policies and procedures. This would include the creation of a formal framework for the digitalisation of records.

System Administration training was undertaken throughout the year for Council's document management system for key staff.





Information Technology

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1	Equipment and applications are available as per service level.	Scheduled outages are pre-planned through the year for upgrade and scheduled for minimum interruption.	●
4.2.1	Asset Replacement Schedule	Identified equipment schedule for replacement has been procured and installed.	●
4.2.1	Cybersecurity	Implement Cyber Maturity Assessment Report (May 2022).	●

All planned outages were scheduled outside of business hours where possible with a small number being required to be completed in business hours to undertake a major process activity such as rates billing. This has resulted in very little impact to operations for the ongoing upgrades and changes that have been required for the core business applications.

In alignment with the asset replacement schedule, 23 computers were replaced during the 2022-2023 financial year. These were a mixture of laptops and desktop deployed across the organisation. Several printers were also replaced as per the schedule and all older access points in the fleet have been replaced with upgraded models improving the overall Wi-Fi delivery.

The team spent a great deal of time implementing recommendations from the Cyber Maturity Assessment Report which was completed in May 2022. All recommendations assigned to Council were implemented with some actions remaining outstanding that were assigned to a 3rd party such as Civica (Managed Service Provider).

During the 2022-2023 period the Team delivered free Wi-Fi to a total of 10,562 unique visitors. This has allowed for free Wi-Fi usage approx. the length of the entire main street along with remote access at Apex Park for visitors to our region to enjoy.

During the financial year, there were 943 tickets formally logged via the helpdesk system with many other ad-hoc requests completed whilst onsite with our customers.

The team are continuing to expand the security of the infrastructure and to raise awareness of staff relating to security including working with the Queensland Cyber Security Unit to make further changes and conduct exercises in relation to security. This has also included changes to email reporting and a tightening of email security to allow for the Queensland Government to assist in the review of email patterns and incoming threats.

To further enhance Council's network security, reliability and redundancy the team undertook a major innovative upgrade to the internet connectivity infrastructure in partnership with Telstra.

The new solution featured upgraded dual fibre links for the main site in Longreach, from a single 50mbps link to dual fibre lines, including a 400mbps fibre link from Telstra and a 100mbps NBN link.

The network is also backed by NBN satellite infrastructure, which provides robust redundancy and ensures the network is still available in the event of downtime. This new infrastructure provides incredible improvements to speed and bandwidth and provides additional redundancy if one link were to go down.

Ilfacombe and Isisford Council buildings also upgraded to 100mbps Telstra 4G-powered links. The Longreach water treatment plant was upgraded to a 100mbps Telstra NBN fibre line and the Childcare link was upgraded from 4mbps to 50mbps.

Longreach Regional Council were recognised by Telstra for the successful implementation of the solution through the creation of a case study which included an onsite video.

The Council Officer who led the project was also invited to present on the implementation and the overall benefits to Council in Brisbane at the Telstra 'Business Optimised Roadshow'.



Michael Ballard (Senior Innovation Officer), Presenting at the Telstra Roadshow

Procurement

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.2	Responsible management of Stores / Procurement operations.	Procurement activity undertaken in line with legislative requirements to achieve best value for money for the community. Monthly stores stocktakes undertaken to effectively manage inventory.	●
2.1.10	Increase local spend on good/services within the region.	Facilitate one 'Doing Business with Council' informational sessions with local businesses.	●

During 2022-23 the Procurement team conducted reviews of documentation and a new Procurement Policy was adopted.

The new Procurement Policy has reflected a change in thresholds and processes for council staff procuring goods and services.

During the financial year Council embarked on a range of activities:

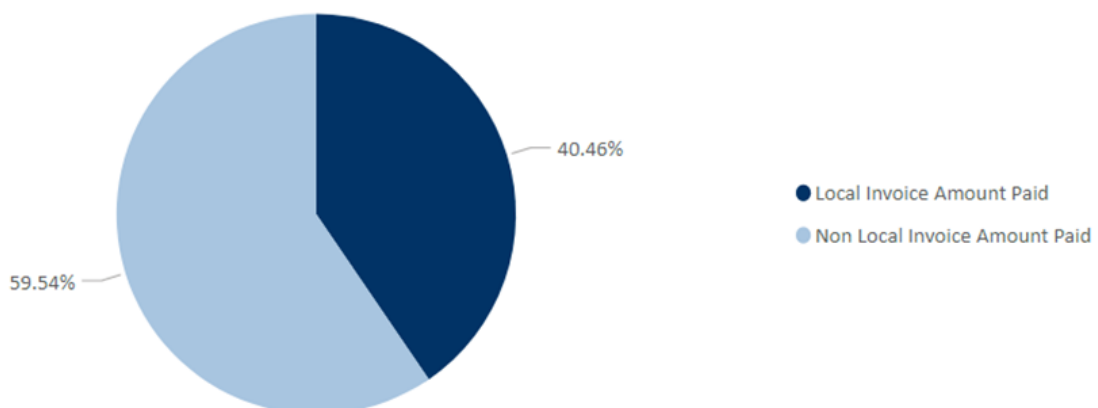
- ▶ Procurement Team undertook a refresh of Council's Pre-Qualified Supplier Panels with an additional 34 suppliers tendered for this process. There is a total of 206 Pre-Qualified Suppliers across all Panels.
- ▶ Relevant staff completed training in the Synergy Soft Modules in Financial Management - Procurement, Stores, and Budgets.
- ▶ Solar feasibility - Council continued to make savings across various locations. The installation of the solar panels has enabled Council to feed back into the grid ensuring these cost savings.
- ▶ Freight efficiency - Further savings were identified with freight companies and discounts obtained for utilisation of companies.

- ▶ Several one on one sessions were conducted with businesses to increase local spend on goods and services within the region.
- ▶ Over the coming months the Procurement team will be finalising the process for the implementation of the NexGen project. NexGen in consultation with VendorPanel provides a new platform for Request for Quotes and Tenders and will enhance reporting and functionality processes in procurement.
- ▶ There was 39 Request for Quotes released through VendorPanel and 16 Tender Requests through QTender for the year. This does not include all quotations sent through direct engagement.

The Stores Team has continued to monitor stock levels throughout the year and continued to arrange the store to enable more efficient stacking of shelves to assist with issuing and stocktaking processes.

There has been a steady increase in local spend from 39% to 40% with Council utilising the pre-qualified contractor lists to source goods and or services.

2022-2023 Financial Year - Local vs Non Local Invoices Paid





Local Laws

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1 4.1.1	Animal-related compliance and enforcement.	Animal registrations from previous registration period are renewed.	●
1.1.1 4.1.1	Animal-related compliance and enforcement.	Pet owner compliance with microchipping requirements.	●
1.1.1 4.1.1	Animal-related compliance and enforcement.	Compliance with animal-related State and Local Laws.	●
1.1.1 4.1.1	State and Local Laws awareness and education	Community awareness and education about legislated requirements to encourage voluntary compliance with animal-related matters, as well as overgrown and unsightly allotments, water restriction compliance, illegal camping, abandoned vehicles, town common management, signage, and other matters as stated in State and Local Laws.	●

For the past financial year, operational tasks increased dramatically and the department was able to initiate a more proactive service level than in previous years where staff turnover was high.

The proactive approach is demonstrated by a small increase in customer service requests, while seeing a significant increase in standard operational tasks completed, meaning our officers were able to attend to more issues before they were reported by members of the public.

The total number of customer service requests received from the public increased by approximately 2.84% from the previous year, while operational tasks responded to increased by 31.51%.

Despite some barriers and the high work load, our Compliance Officers continued to monitor and address animal management and property nuisance issues.

This year saw us respond to 20 dog attacks, resulting in extended investigations and impoundments, placing considerable strain on resources. 81 feral cats were trapped and removed from our region, which was an increase of 28.57% on the previous year.

The total number of impounded animals was 167, comparable to the previous year, however around 20% of impounds were repeat offenders within the 12 months prior to their impoundment. Annual dog registration notices

were sent to customers, with an 8% increase in registration notices issued. We continued to respond to matters involving overgrown and unsightly allotments, abandoned vehicles, illegal dumping, watering outside of approved hours, pest weeds and illegal camping.

Community education was delivered regarding animal registration, microchipping and responsible pet ownership. During May 2023, we held community engagement activities to obtain important feedback and suggestions.

Our department represented Council at the Longreach Show and held an interactive and informative stall to demonstrate the work of our department, as well as collect responses for our 'People, Pets and Places' survey, the first major step in the development of Council's first Domestic Animal Management Strategy.

We received 140 complete responses, with many providing great detail in open-ended comments. We look forward to working towards adoption of the Strategy in the 2023/2024 year.

Key statistics:

- ▶ 728 dogs registered in the 2022/2023 registration year across the Longreach Region, as either first-time registration or renewal from previous years.
- ▶ 165 dogs were registered for the first time
- ▶ Responded to 352 animal-related and local law-related customer service requests.
- ▶ Conducted 3,631 animal-related and local law-related tasks
- ▶ Impounded 167 domestic animals
- ▶ Investigated 20 dog attacks
- ▶ \$39,849.39 from fees and charges, including registration, impoundment fees, penalty infringement notices, and permits. This was a 13.17% increase from the previous year.

Town	% of total dogs registered across LRC	Microchip recorded
Isisford	6.45%	56.59%
Yaraka	0.68%	100%
Ilfracombe	5.77%	35.08%
Longreach	87.1%	73.47%

Members of the Regulatory Services team also undertook training courses on the following topics:

- ▶ Body worn cameras
- ▶ Animal Management (Cats and Dogs) Act 2008
- ▶ Investigating Dog Attacks
- ▶ Investigation Fundamentals
- ▶ Breed Identification (Dogs and Cats)
- ▶ Local Law Officer Fundamentals
- ▶ Dealing with Hostile People
- ▶ Agricultural Chemical Distribution and Control
- ▶ Humane Destruction
- ▶ Applying poison baits for vertebrate pest control
- ▶ Powers under the Biosecurity Act 2014

Most common dog breeds registered in our region (based on active registrations):

1. Cattle Dog Type 14.85%
2. Kelpie Type 12.21%
3. Jack Russell Type 8.23%
4. Dachshund Type 7.5%
5. Collie Type 6.62%
6. Bull Arab Type 6.32%

Our most common dog names have remained the same as last year:

Bella | Ruby | Buddy





Interesting findings from the 'People, Pets and Places' community survey:

The top five animal management services which respondents believe Council should offer were:

Immediate response to aggressive dogs or other animals

98.57%

Discounts on registration fees if pet is desexed and microchipped

95.71%

Strong enforcement approach for irresponsible pet ownership

94.29%

Preventing and reducing the amount of dog attacks

92.86%

Animal management facility that complies with animal welfare standards

92.86%

Least supported animal management services, with many comments stating that pet owners should be responsible, and Council should not need to provide:

Council offering a pet boarding service

52.14%

Increased services outside of standard working hours

52.86%

Council coordinating pet behavioural / obedience training classes

55.71%

Discounts for first-time registrations

61.43%

Proactive education programs in schools

63.57%



83.57%

said that Council needs to increase enforcement of keeping excessive animals.

78.57%

believe that Council should provide more pet-friendly facilities and off leash areas.

75%

supported proactive inspections of all properties in the region to improve compliance with registration, microchipping, maximum numbers, and animal keeping standards.

74.28%

said that they had personal safety concerns because of a dog's behaviour.

Rural Lands

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
3.3.2 3.4.2	Town Common Management Plan.	Implementation of new 5 year Town Common Management Plan.	●
3.3.1	Continue to advocate for pest fencing needs in each community of the Longreach Region.	Ongoing engagement with State and Commonwealth Governments and RAPAD.	●
3.3.2	Provide awareness and education in regards to General Biosecurity Obligations (Biosecurity Act 2015).	Community awareness and education about legislated requirements to encourage voluntary compliance with pest animals and weeds.	●
3.3	Provide advice and activities in relation to managing pest animals and weeds within the Council area.	Execute annual program of pest animal and weed control.	●
3.3	Provide advice and activities in relation to managing pest animals and weeds within the Council area.	Implementation of - Property Pest Management Plans for LWDEFS participants.	●
3.3	Provide advice and activities in relation to managing pest animals and weeds within the Council area.	Collaborative efforts on identified projects that address emerging or existing infestations within the RAPAD region. Advocate regional issues through CWRPPG and CWRPMG.	●
3.3.1	Longreach Wild Dog Exclusion Fence Scheme (LWDEFS).	Completion of scheme and Property Pest Management Plan (PPMP) and MERI data collected from all properties.	●
3.3.2	Stock Routes, Reserves & Water Facilities.	Compliance with State Legislative Requirements.	●

With the assistance of landholders, contractors, surrounding councils, and State Government departments, our Rural Lands team continues to deliver, monitor, and support initiatives to manage pest species across our region. Pest animals and weeds are always at the forefront of our service delivery, whilst also managing the day-to-day responsibilities of State-owned stock routes and water facilities. Our team saw a turnover of Rural Lands Officers during the past year, which did result in some delayed work outputs. However, once we had our new team onboard, we quickly tackled our annual work plan, achieving over 100% of planned annual pest weed spraying activities within a 6-month period, and 75% of all water facilities were inspected.

We worked closely with the Central West Regional Pest Partnership and Management Groups on the development of the Central West Regional Biosecurity Strategy, expected to be adopted in Q2 of 2023/2024 after extensive consultation and drafting processes. The Strategy's adoption will provide a foundation and framework for our local Biosecurity Plan, and will greatly assist in ensuring pest species management is collaborative and efficient.





Council delivered two coordinated pest animal control campaigns, with over 19 tonnes of wild dog and feral pig baits being spread across 129 properties via aerial and ground distribution.

Key Statistics

- ▶ Pest Weed Contractor Spraying 715.2 hrs at 18 locations
- ▶ Customer Service Requests 32
- ▶ Wild Dog Scalps Received (Landholders) 153
- ▶ Wild Dog Scalps Received (Contractor) 56
- ▶ Feral Cat Scalps Received 66
- ▶ Total Town Common Agistment \$15,939.95



Highlights:

Our department commenced working with the scientists from Invasive Plant and Animal Science, Biosecurity Queensland, Department of Agriculture and Fisheries on a research project regarding Sticky Florestina. The project will involve monitoring seed viability, germination, response to rainfall and weather conditions, cut-stem response, and other key factors to better understand this pest weed which is progressing across our region.

Commercial Services

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1	Ilfracombe Post Office.	Open during business hours.	●

The Ilfracombe Post Office continues to provide excellence in customer service through the postal and library services offered by the facility.

A tender process was undertaken throughout the 2022-2023 financial year for the sale of the Post Office which continues to progress and Council continues to operate the Post Office.

The Post Office continues to receive high customer service ratings through surveys and stock levels are continually being managed to ensure there is a range of goods available to local residents and visitors to the region. Ice-creams and confectionary always sell well.

A new point of sale system being implemented in the next financial year which will be a significant change for postal staff.

ASSESSMENT OF OPERATIONAL PLAN

Community & Cultural Services

The Community and Cultural Services directorate works constructively with the community to deliver quality service and project outcomes to the wider region including but not limited to:

- ▶ Community and Youth Development Services; Libraries; Community Events; Childcare Services
- ▶ Regional Arts Development Fund; Mayoral Donation; Sponsorships and Community Donations
- ▶ Parks and Town Services; Public Spaces; Swimming Pools; Sporting Facilities; Funeral Services and Cemeteries
- ▶ Environmental Health Services; Development and Planning Services; Council Housing and Property Management



Events

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.5	Deliver and support local events and celebrations.	<p>Deliver approved civic and community events and ceremonies in collaboration with stakeholders.</p> <p>Support community organisations with developing and delivering community events throughout the region.</p>	●

Council works closely with community groups, stakeholders, businesses and individuals to organise meaningful and impactful events in the region.

JULY 2022

- ▶ NAIDOC events in partnership with Central Queensland Indigenous Development (CQID) and other local groups

AUGUST 2022

- ▶ Seniors Month with a series of events in the region, aqua aerobics, trivia, visit to Camden Park Station, show at the Stockman's Hall of Fame, morning tea at the Longreach Library
- ▶ Luncheon with Lucy Bloom with workshop and key note speech thanks to funding provided by FRRR (Foundation for Rural & Regional Renewal)
- ▶ Vietnam Veterans Day in cooperation with the Longreach RSL Sub-Branch

OCTOBER 2022

- ▶ Community Day in Edkins Park with markets, Clean-up Australia Day competition between the local schools and "Get Ready" information stall

NOVEMBER 2022

- ▶ Grant writing and finance workshop
- ▶ Remembrance Day in cooperation with the Longreach RSL Sub-Branch

DECEMBER 2022

- ▶ Christmas Celebrations:
 - A not-so-silent Night – Community Concert in Edkins Park
 - Christmas Lights Competition in Longreach, Ilfracombe, Isisford and Yaraka with a new category in memory of Daryl William "Dinky" Bullen

JANUARY 2023

- ▶ Australia Day Awards and Celebrations in Longreach, Ilfracombe, Isisford and Yaraka

MARCH 2023

- ▶ International Women's Day

APRIL 2023

- ▶ Easter at the Longreach Showgrounds with Easter Egg Hunt, visit from the Easter Bunny, market stalls and a kids' comedian
- ▶ Anzac Day in cooperation with the Longreach RSL Sub-Branch

MAY 2023

- ▶ Stall at the Longreach Show
- ▶ Reconciliation Day: Unveiling of a new plaque at the Scar Trees at the Thomson River

JUNE 2023

- ▶ Queensland Day celebrations with free movie and snacks in Isisford, Ilfracombe and Longreach

Community Development

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.2	Provide community sponsorship for various activities.	Administer Mayoral and Community donations along with sponsorships in accordance with the guidelines and budget.	●

Community Development is committed to the delivery, planning, and development of high quality and well-presented services that meet the expectations of the community. During 2022 and 2023, Council's Community Funding streams were a huge success. Community groups came together to plan events and projects within the Longreach Region. There were 21 Community Donations, 32 Individual Donations and 6 Sponsorship Applications over the course of the 2022/2023 Financial Year.

The Individual Donations Program Fund is an initiative which supports community individuals, organisations, and clubs that have been selected to pursue achievements in their chosen area of expertise. It has provided many young children from the Longreach Region the opportunity to represent at State and National level in their chosen fields. Community Donations allow local community groups the opportunity to hold events and projects within the Region.

Sponsorship supports not only local groups within our Region, but those who are wanting to host events and projects that benefit our community economically and socially.

Mayoral Donations 2022 - 2023

Alix Heslin	July 2022	\$350.00
Alix Heslin	July 2022	\$350.00
Jovan Taiki	July 2023	\$1,000.00
Rae Hokianga	July 2023	\$1,000.00
Erika Holland	October 2022	\$350.00
Jackarra Jones	October 2022	\$350.00
Jozette Jones	October 2022	\$350.00
Lara Palmer	October 2022	\$350.00
Jaylie Miller	March 2023	\$350.00
Kobe Jackson	March 2023	\$350.00
Laylah Williamson	March 2023	\$350.00
Max Bruggermann	March 2023	\$350.00
Jackarra Jones	April 2023	\$350.00
Jozette Jones	April 2023	\$350.00
Laran Palmer	April 2023	\$350.00

Macen Palmer	April 2023	\$350.00
Maggie Geiger	April 2023	\$350.00
Sophie Elms	April 2023	\$350.00
Abbey Dolgner	May 2023	\$350.00
Havana Elliott	May 2023	\$350.00
Heidi Horsley	May 2023	\$350.00
Izabella Elliott	May 2023	\$350.00
Katelyn Ballin	May 2023	\$350.00
Laylah Williamson	May 2023	\$350.00
Lily Worland	May 2023	\$350.00
Matilda Anderson	May 2023	\$350.00
Paige Osbourne	May 2023	\$350.00
Rebekah Strong	May 2023	\$350.00
Tayla Willersdorf	May 2023	\$350.00
Tiahna-Jane Richens	May 2023	\$350.00
Xander Flanagan	May 2023	\$350.00
Elijah Baird	June 2023	\$350.00
Total		\$12,500.00

Sponsorship Program 2022 - 2023

Longreach Fishing Competition	July 2022	\$6,326.00
Endurance Ride	August 2022	\$6,500.00
QLD Opera	October 2022	\$10,000.00
Longreach Show Society	December 2022	\$10,160.00
Rotary Conference	January 2023	\$3,906.00
GroWQ	January 2023	\$5,000.00
Total		\$41,892.00

Arts and Culture

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.7	Deliver the Regional Arts Development Fund.	All Regional Arts Development Fund applications are assessed in accordance with the guidelines.	

During the 2022-2023 Financial Year, Council supported 12 Regional Arts Development Fund (RADF) programs. RADF is a funding stream that provides community groups the opportunity to apply for funding for specific events or projects relating to arts, culture and heritage. All funded activities were well received in the community with a substantial amount of numbers attending the Council programs. With the pandemic impacting activities in recent years, the community is once again attending events and programming within the region.

RADF Funding	Project Type	Amount
Griffith University	Creative Future Programs	\$5,000
Ilfracombe Craft Group	Textile Workshop	\$4,530
Isisford State School P & C	Isisford Dance Lessons	\$3,040
Noosa Film Festival	Youth Acting and Screen Production Workshops	\$5,993
Yaraka Sports and Progress Association	Furniture Restoration Workshop	\$3,327
Selectability	Art you OK	\$5,000
Topology	Longreach Stories through Music Workshops	\$5,000
Mary Killeen	Yaraka Photography Workshops	\$3,699.60
Dirty Flame Flash Club	Adult's Performance	\$5,000
The Wind in the Willows	Children's Performance	\$4,500
Twinkle in the Moon	Children's Performance	\$2,850
Wolfgang's Magical Musical	Family friendly Musical	\$3,500



Twinkle in the Moon

Libraries

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.2 1.1.1	Provide quality library services to the Council communities.	Meets the objectives set out by the Queensland State Library Agreement.	●
1.1.2 1.1.1	Libraries available in Longreach, Ilfracombe and Isisford.	Regional Libraries operations.	●

The 2022 – 2023 financial year was a huge success in our Regional Libraries. It was great to see that the community and visitors to our region are utilising our Libraries.

The First 5 Forever program is held each Friday morning at the Longreach Library from 9:30am and has been very popular with many new babies and their parent/caregivers attending. The First 5 group attended Our Lady's Primary School for under 8's week and was a great outing for the little ones and their families. The First 5 Forever program is held every second Thursday in Isisford at the Library or in the park pending weather.

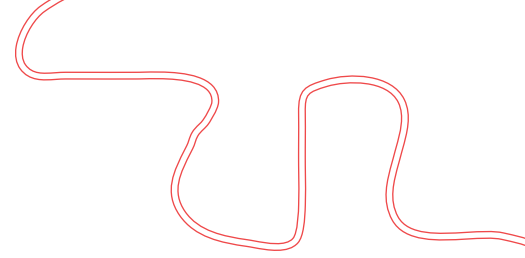
The handy craft group meet every Thursday from 10am at the Longreach Library. We have had large numbers of visitors to the Library wanting to use the computer and printing facilities along with a quiet space with access to the internet. We have also had a large number of tourists borrowing books through the Rural Libraries Program.

The Longreach Library hosted the Flying Arts Exhibition over a 2 week period. This was open to the public to come along and see all the wonderful pieces that have been created. Anne, Diane and Carmen attended the professional development course that was held in Barcaldine in March 2023. The library also underwent a new roof replacement.

	Isisford	Ilfracombe	Longreach
Annual loans	327	370	5,882
Users	73	152	1,629



First 5 at Longreach Library



Public Facilities

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1	Maintain and repair facilities in accordance with approved budget.	Achieve annual maintenance budget and program.	●
4.2.1	Deliver the annual capital & one-off works program.	Achieve annual capital & one-off works program.	●

The Public Facilities team oversees management, repairs, and maintenance activities for a portfolio of no less than 37 facilities throughout the region. Some examples include our regional showgrounds and sporting facilities, swimming pools, public conveniences, civic centres and halls. Some challenges that have been faced this year include contractor availability, resulting in delays to getting work completed.

During the reporting period, facilities were maintained in accordance with Council’s service levels. Booking statistics for Council’s main facilities include:

Longreach Civic Centre	371
Longreach Showgrounds	247
Ilfracombe Recreation Centre	26
Isisford Town Hall	58
Isisford Racecourse/Showgrounds	7
Yaraka Town Hall	25
Kiama Park	5

Throughout the year, the Public Facilities team organised and delivered statutory maintenance to ensure safety and compliance across all facilities. This included:

- ▶ Completion of reactive maintenance requests.
- ▶ Annual key and lock servicing, including maintenance of online access and automatic door systems.
- ▶ Annual pest control servicing to ensure the removal and/or reduction in vermin.
- ▶ Annual Residual Current Device (RCD) testing and tagging to ensure adequate security and protection is installed on all required electrical installations.
- ▶ Ongoing testing and tagging of all electrical appliances owned, operated or maintained by Council.

The Longreach River Water Tower was lit up throughout the year for 58 occasions including World Lymphedema Day (blue lights), Rainbow colours for Easter, World Haemochromatosis Week (red lights) and World Scleroderma Day (yellow Lights).

There were also 13 banners put up at the Eagle Street roundabout in Longreach to advertise events including Opera Qld, Storyfest Out West, Yellowbelly Fishing Competition and Council’s “Get Ready for Storm Season”.



Public Facilities - Parks and Open Spaces

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.2	Parks maintained in accordance with service level agreement.	90% of park maintenance services standards completed on schedule.	●
1.2.2	Open spaces maintained in accordance with service level agreement.	90% of open space maintenance service standards completed on schedule.	●

The Horticulture and Town Services team continued to deliver a high level of service to all townships within the region in line with performance indicators in the Open Spaces Maintenance Schedule. This schedule outlines the maintenance and resourcing requirements for 59 parks and open spaces across the region, including grassed or garden area around public facilities.

Public Facilities - Pools

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1	Safe – No injury, illness or loss of life resulting from preventative maintenance of water and infrastructure.	Pool management and safety guidelines are followed. Compliance with State Swimming Pool legislation.	●
1.1.1	Affordability and Whole of Life Management – Pools remain affordable.	Develop asset management plan for all pools.	●

All pools within our region remained open and available to residents and visitors for their normal operating seasons and hours. The wading pool at the Longreach Aquatic Centre was closed for several months due to repairs to be carried out in the 23/24 financial year.

New outdoor furniture and an upgrade to the CCTV system was delivered at the Longreach Aquatic Centre. The shade structure was replaced at the Isisford Pool. New outdoor furniture was delivered to the Ilfracombe Pool. New life-buoys were purchased for the Yaraka and Isisford Pools.

UHF Facilities

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.10	Maintain UHF facilities and connectivity across the region.	100% of sites audited.	●

With the help of the Land Pest and Advisory Committee, the Public Facilities team has continued to maintain the operational effectiveness of all ten UHF Repeater Facilities throughout our region during 2022-2023. Council acknowledges the importance these communication facilities to our community, particularly in the event of an emergency. The reporting process continues to build on the relationship between Council and its rural landholders. We continue to engage with local communication specialists for timely responses to all maintenance queries and requests.



Council Housing and Property

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1	Maintenance of housing and property.	Compliance to performance standards.	●

Council continues to maintain its stock of housing utilised by Council staff and community residents. All properties are managed by a local real estate agent. Since changing the service arrangement, Council has met the key performance indicators outlined for its housing and property portfolio. There have been ongoing challenges with finding contractors to carry out required maintenance in Isisford and Yaraka.

Cemeteries and Undertaking

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.1	Deliver funeral administration and undertaking service.	Compliance with funerals and cemeteries policies.	●
1.2.2	Maintain lawn and historical cemetery in accordance with Parks & Open Spaces Schedule	90% of maintenance services.	●

Longreach Regional Council staff delivered undertaking services to the Longreach Region and in cases where requested by Queensland Health or Queensland Police Service to attend. This is a sensitive service that is delivered by a compassionate team of professionals working alongside the Australian Funeral Directors Association (AFDA) to deliver a fitting celebration of the life of a deceased person.

All funerals and undertaking services were delivered in accordance with State and Federal regulations and AFDA guidelines.

Council officers have continued work on the facility plan for the Longreach Cemetery. This is a key tool to developing the Cemetery to address grounds and beautification works, general maintenance, capital upgrades, and overall facility management.

Longreach Cemetery Figures	
Church and graveside funeral	10
Church service only	0
Graveside funeral	21
Memorial service	2
Cremation	13
Internment of ashes - private/family only	0
Internment of ashes - graveside service	8
Plaques arranged by LRC on behalf of families for cemetery	61
LRC graveside set up only	1
Undertakers service only	6

Child Care - All Services

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.6	Provide quality care for all children, ensuring care environments are safe.	Compliance with relevant legislation and learning frameworks.	●

Longreach Childcare Services continues to provide an exceptionally high quality early childhood education and care environment for the community of Longreach. Following the renovations to increase the capacity of the facility in early 2022, the Centre welcomed more families than it has ever seen. Unfortunately, even with more capacity, we were still unable to meet the demand of all families with several on the waitlist over the course of the 22-23 period. This was not due to limitations on floor space, but on Educators. The national shortage was in full swing and Longreach was no exception. Despite offering many wonderful incentives, the Centre still struggled with recruiting quality staff. Some families on the waitlist were lucky enough to receive a place at some stage throughout the year, while some ended up moving away because they couldn't.

A new role was introduced into the leadership team, which has been instrumental in closing the gap between the service and the community. Our community partnerships have improved significantly and the centre is beginning to be seen out and about which is having a hugely positive impact on our reputation.

Special guests such as the Police are delivering important messages on Road Safety Week, and the Fire Brigade are teaching children to stop, drop and roll. The Engagement and Development Officer has had a positive impact on the programs that Educators deliver to the children, and staff have an experienced mentor guiding their every day practices and offering support whenever required.

The year saw the upgrade of the Longreach Childcare Services playground and a nature inspired sensory playground was installed. Standout additions were a water pump, dinosaur fossil dig and large hollow climbing tree trunk. The new playground and its elements encourage the children to explore their creativity and facilitate their own learning and experiences through play.

Our philosophy has evolved and with it, the quality of care for the children has improved significantly. Our Educators are more knowledgeable and passionate than ever and are delivering a quality Early Childhood Education and Care Service.

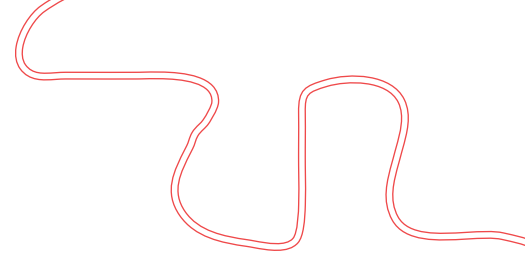
Mobile Child Care Centre

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.1.6	Provide childcare in communities of Muttaborra, Aramac, Ilfracombe and Isisford.	Enhance early childhood learning opportunities in communities one day per week during school terms.	●

In the six months between July and December 2022, the Mobile Childcare Unit provided childcare in the small communities of Muttaborra, Aramac, Ilfracombe and Isisford. This service enhanced early childhood learning opportunities in these communities one day per week during school terms. The Mobile Child Care Unit ceased operations in January 2023 due to several factors including reduced enrolments across all four locations and an inability to attract a suitably qualified Assistant Educator for the role.

In addition, the conditions of the role for the sole permanent Director running the Mobile Childcare Unit proved to be a risk to the health and wellbeing of this staff member with the long days and no breaks. The decision to cease operations was not made lightly and many stakeholders were involved in the decision making process in the lead up to closure.



Planning and Development

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.4	Longreach Regional Council Planning Scheme.	Comply with the legislative requirements of the Planning Act 2016 and the Longreach Regional Council Planning Scheme.	●

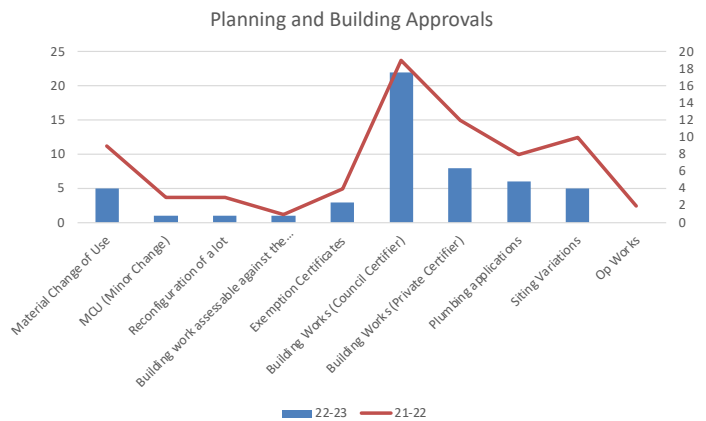
Development Services has continued to assess applications for future planning growth in the region.

The Planning Scheme Major Amendment no. 2 has progressed through the State Interest Review and Council is currently conducting public consultation activities.

Major developments that were approved in 2022-2023 include:

- ▶ Construction of Council's CEO house
- ▶ Replace ablution block at Edkins Park
- ▶ New change rooms at the Longreach Jockey Club
- ▶ Large amenity block at Caravan Park

This graph represents all Planning and Development, Plumbing and Drainage as well as Building Services and Regulation statistics. Measured against 21-22FY.



Plumbing and Drainage Regulation

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.4	Plumbing certification services.	Plumbing certification services comply with statutory requirements and are client connected and outcome driven.	●

Plumbing and Certification Services has continued to meet operational targets during 2022-2023. There were six plumbing applications received and assessed, including an application for State Government community housing on Wompoo St, LSOE accommodation upgrade, Longreach State High School new Home Economics Commercial Kitchen.

Building Services & Regulation

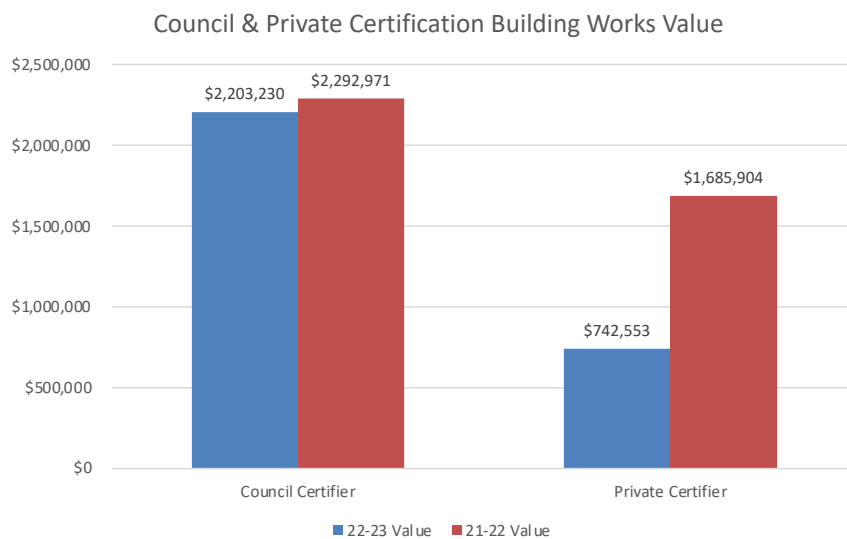
Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.4	Building certification services.	Building certification services comply with statutory requirements and are client connected and outcome driven.	●

Building Services and Regulation activities have continued to meet operational targets during 2022-2023.

There were 37 building related applications received and processed including the construction of Council's CEO house, change rooms at the Longreach Jockey Club, replacement of ablution block at Edkins Park and large amenity block at a Caravan Park.

This graph represents building certification application values for 2022-2023.

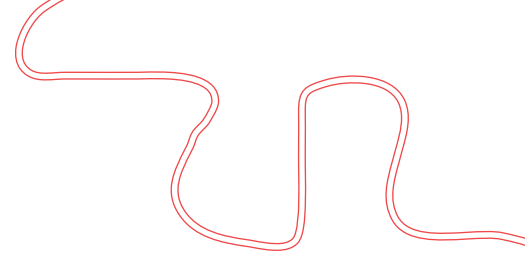


Development Assessment - Planning

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.4	Planning Assessment services.	Planning Assessment services comply with statutory requirements and are client connected and outcome driven.	●

Planning Assessment services continued to meet operational targets during 2022-2023. Planning Services is responding to requests within 5 days in alignment with operational targets. During this reporting period 11 planning applications were received and processed. The most significant of these applications being MCU's for a Job Seeker Training facility and Indoor Cricket Club and an extension to the Longreach Hospital to incorporate a Renal unit.

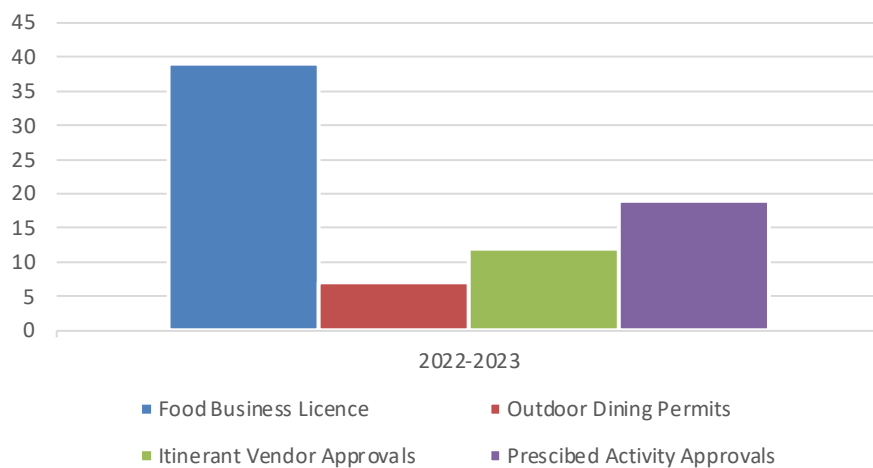


Environment Health – Food Premises

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.1	Regulation of food licences.	Annual audits of licenced businesses pursuant to the Food Act 2006.	●

There were 39 Food Business Licences issued under the Food Act 2006 within the Longreach Regional Council region and seven Outdoor Dining Permits in 2022-2023.



Environmental Health – Waste Services

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.1.1	Bulk Waste Collection Service.	Conduct an annual bulky item kerbside waste collection service for all communities in the Region.	●

The annual kerbside collection of bulk waste was undertaken later in the year due to wet weather.

This initiative continues to achieve positive outcomes including the reduction of bulk waste items from residential properties, improved visual amenity within the townships and minimising other concerns including vermin control. As in past years, the 2022 collection was well supported and received by community.

ASSESSMENT OF OPERATIONAL PLAN

Infrastructure Services

The Infrastructure Services Department is responsible for the maintenance, construction and improvement of roads, water, sewer and waste infrastructure throughout the Longreach Region. During 2022-2023, the Infrastructure Services Department successfully delivered 15 capital projects across the Longreach Regional Council area. With over \$3.1M invested into the region, these projects will improve essential services, boost our sustainability and increase access to our region.

We have continued to complete and create asset management strategies, monitor, evaluate and implement processes to determine whole-of-life costs for projects to ensure value for money is evaluated for each project. The Department is responsible for the following:

- ▶ 86 kilometres of urban roads
- ▶ 4 water supply schemes
- ▶ 2662 kilometres of rural roads
- ▶ 106 kilometres of water mains
- ▶ 3 aeroplane landing areas
- ▶ 1 sewer treatment scheme
- ▶ 35 kilometres of drainage
- ▶ 2 common effluent disposal schemes
- ▶ 21 bridges and large culverts
- ▶ 67 kilometres of sewer mains
- ▶ 569 grids
- ▶ 4 landfill sites
- ▶ 531 kilometres of state and federal roads

Council is committed to maintaining partnerships with regional organisations to plan and deliver infrastructure services that support our vibrant communities.





Workshop

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1	Maintain and service all of Council’s Plant and Vehicles.	Keep records on service of all vehicles. All plant is safe to operate and in good repair.	●

Council maintains a fleet of over 290 plant items with maintenance for this fleet provided by Council’s workshops at Longreach and Isisford, and supplemented by contract sources.

The Longreach Workshop has been short a Diesel Fitter/ Motor Mechanic for most of the year and recruitment has been difficult due to the shortage of this skill in the region. Notwithstanding this shortfall, the workshop achieved its service levels.

Long lead times for spare parts due to delays in the supply chain continues to be a challenge that is impacting on downtime. Where the downtime is excessive, dry hire of plant and vehicles have been used to maintain Council’s operational momentum.

The arrival of a custom designed service truck to enhance its field services capability was a welcome addition to the workshop’s maintenance capacity.



Fleet

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1 4.2.2	Plant renewals	Renewals to be carried out in accordance with the approved 10 year forecast and meeting optimum replacement guidelines as set out in the Plant Vehicle Management Manual.	●
4.2.1 4.2.2	Plant utilisation	Monthly review of plant utilisation through Navman reporting. Identify plant that does not fall within the utilisation tolerances outlined in the Plant Vehicle Management Manual and report on reasons why utilisation is not being met.	●

Council has a significant fleet asset that has an estimated replacement value to current day equivalent of \$23.9M. Sustaining a fleet of this value to be fit for purpose, safe to operate and up to modern standards is a critical capability that enables Council to meet its operational service levels to the community and its duty of care obligations to its staff. Accordingly, Council continually strives to improve its fleet management operations to align with contemporary best practice.

Resulting from a third party review of Council's fleet operations the Fleet Structure was strengthened to include a new position of Manager Fleet and Workshops. Following a successful recruitment process the incumbent to this position was appointed in June 2023.

To reduce the whole of life cost of the fleet Council implements a planned Plant Replacement Program.

During 2022-23 Council committed to the procurement of the following plant.

- ▶ Front End Loader
- ▶ Low Loader and Dolly
- ▶ Heavy Rigid Truck
- ▶ Prime Mover
- ▶ Dual Cab Truck
- ▶ Five (5) Light Commercial Vehicles
- ▶ Skid Steer
- ▶ 2 Tractors and Slashers

Council is still awaiting the delivery on several of these plant items due to delays in the supply chain.

During this financial year Council auctioned several plant items that were previously replaced and also those that were deemed excess to requirement.



Airports – Aeroplane Landing Areas

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.8	General maintenance of all three Aeroplane Landing Areas (ALA's).	Regular inspections to identify any defects. Review ALA Report 2018.	●
1.2.5 1.3.1	Identify, schedule and implement improvements to Airport access roads	Construct new road to Isisford Airport using Council staff and/or Contractors.	●

The Longreach Airport is owned by Council, however is leased to Queensland Airports Limited (QAL). Council owns and maintains three Aeroplane Landing Areas (ALA's) at Ilfracombe, Isisford & Yaraka.

Council undertook general maintenance at all Aeroplane Landing Areas. Continuous maintenance slashing was conducted on all three aeroplane landing areas due to the increase of vegetation growth as a result of higher than average rainfall. Works were completed on the realignment, pave and seal of the new Isisford Airport road. This work was funded through the Local Roads and Community Infrastructure Program.

Stormwater

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.9	Stormwater Maintenance.	Regular inspections and repair/cleaning.	●

Council commits a budget allocation for stormwater drainage renewals and upgrades annually. Programmed inspections of Council's stormwater network were undertaken throughout 2022-23. As a result of inspections and scheduling of associated improvements, upgrade works to storm water infrastructure were completed in Wellshot Street, Ilfracombe (\$50,000.)



Main Roads Works

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.4.1	All Main Roads Works.	As per Road Maintenance Performance Contract (RMPC) and Variations to the Contract.	●
4.4.1	All Main Roads Works.	As per Minor Works Performance Contract (MWPC)	●

Longreach Regional Council maintains a strong working partnership with the Department of Transport and Main Roads (TMR) to undertake maintenance of the National Highway and State Controlled Roads (SCR). Council experienced a busy year during 2022-2023 with a range of additional projects totaling \$7.9M completed to improve road user safety, including:

- ▶ Maintenance State Roads \$1,440,338
- ▶ Maintenance National Highway \$474,000
- ▶ Declared Pest & Weed Management \$25,000
- ▶ Isisford - Emmet Road - Gravel Resheeting \$495,500
- ▶ Landsborough Highway - Installation of bollards - \$17,900
- ▶ Longreach - Jundah Road - Grid Removal \$33,987
- ▶ South of Ilfracombe - Rest Area Signage \$36,207
- ▶ Longreach & Ilfracombe Areas - Town Entry Treatment \$57,800
- ▶ Cramsie-Muttaburra Road - Gravel Supply \$300,000
- ▶ Longreach - Jundah Road Pave & Seal & Culvert Upgrade Project \$5.1M

The Longreach - Jundah Road Pave and Seal and culvert upgrade project is nearing completion. Upgrade of this section of road to an 8m seal will enhance the safety for travelling public.





Town Streets

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.2.1 4.2.2	Continue to identify, schedule and implement improvements to Town Streets.	Continue to work through the short, medium and long term recommendations as per Transport Plan and Streetscape Policy.	●

Council’s Roads Construction and Sealed Network Team is dedicated to improving street access for residents and visitors as well as an enhanced streetscape for our towns. With a focus on delivering projects in an efficient and timely manner, projects undertaken this year included:

- ▶ Longreach – Town Street Reseals on Cassowary Street, Swan Street, Wompoo Road, \$450,000
- ▶ Longreach – Asphalt Overlay on Eagle Street \$970,000
- ▶ Longreach - Installation of concrete footpath around Longreach State Primary School \$100,000
- ▶ Isisford – Installation of concrete footpaths on Saint Mary’s Street \$97,000
- ▶ Longreach – Kite Street Pave & Seal \$120,000



Flood Damage DRFA

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.3.1 4.2.2 4.4.1	Disaster Recovery Funding Arrangements.	Complete the approved 2020 Disaster Recovery Funding Arrangements (DRFA) repair program.	●
1.3.1 4.2.2 4.4.1	Disaster Recovery Funding Arrangements.	Complete the approved 2021 Disaster Recovery Funding Arrangements (DRFA) repair program.	●
1.3.1 4.2.2 4.4.1	Identify flood damaged roads as soon as possible via DRFA.	Submit applications for approval to carry out flood damage works if Councils trigger levels are met.	●

The 2021 flood damage package was completed in June 2023. Throughout the project, Council maintained a strong relationship with Queensland Reconstruction Authority. Once completed, this package will have reconstructed \$14,930,609.89 in Council roads using Council crews and local contractors.





Rural Roads

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.4 4.2.1 4.2.2	Continue to identify, schedule and implement improvements to Rural Road network.	Continue to work through the short, medium & long term recommendations as per Transport Plan.	●



Maintaining rural roads to a safe and satisfactory standard is a high priority for Longreach Regional Council.

Throughout 2022-2023, Council collaborated with the Outback Regional Roads and Transport Group as well as the Department of Transport and Main Roads to deliver various projects including:

- ▶ 5 x grids replaced on rural roads and 4 x purchased for future replacement \$150,000
- ▶ Install concrete floodway – Westland Gaza Road \$40,000
- ▶ Install concrete floodway – Glenloch Road \$40,000
- ▶ Install concrete floodway – Silsoe Vergemont Road \$100,000
- ▶ Install concrete floodway – Stonehenge River Road \$100,000
- ▶ Repair downstream batter – Silsoe Road \$84,000



All Roads

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.4 4.2.1 4.2.2	Roads Maintenance Program Review.	As part of the review of the Asset Management Plans, undertake a detailed analysis of ongoing maintenance programs to identify service levels and options to reduce ongoing costs.	●
1.3.1 4.2.2 4.4.1	Identify funding opportunities for road projects and road infrastructure improvements.	Submit relevant applications for consideration.	●

Maintaining all roads to a safe and satisfactory standard is a high priority for Longreach Regional Council. Throughout 2022-2023, Council delivered various reseal projects:

- ▶ Isisford – Racecourse Road \$93,000
- ▶ Isisford – Isisford-Bimerah Road \$30,000
- ▶ Longreach – Morella-Silsoe Road \$382,000
- ▶ Longreach – Silsoe Road \$200,000

Water and Sewerage Projects

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.1 2.1.2 2.1.3 3.1.1 3.1.3	Investigate funding opportunities for recommendations within the Water Security and Sustainability Report.	Submit relevant funding applications. Continue to work through long term recommendations as per priority list.	●
2.1.2 3.1.3	Investigate funding opportunities for installation of smart water meters as recommended within the Water Security and Sustainability Report.	Submit relevant funding applications.	●
1.2.1 2.1.2	Undertake essential preliminary work for the Thomson River Weir raising project.	Carry out the works using Council staff and Contractors. Submit relevant funding applications.	●
1.2.1 2.1.2	Undertake essential repairs to the Isisford Weir.	Carry out the works using Council staff and Contractors.	●
1.2.3	Meet legislative requirements at all Sewerage Treatment Plants.	Continue working with Department of Environment and Science.	●
1.2.1 2.1.2 3.1.1 3.1.3 1.2.11	Identify and replace ageing water mains as per the Asset Management Plans - Isisford.	Carry out the works using Council staff and Contractors.	●
1.2.1 2.1.2 3.1.1 3.1.3 1.2.11	Identify and replace ageing water mains as per the Asset Management Plans - Longreach.	Carry out the works using Council staff and Contractors.	●
2.1.3 1.2.11	Re-line identified ageing sewer lines as per the Asset Management Plan 10 year forecast - Longreach.	Carry out the works using Council staff and Contractors.	●

The 2022-2023 financial year has seen the completion of 5 waste, water and sewerage projects which have improved the water and sewerage network throughout the region.

- ▶ Isisford Water Mains Replacement – \$1.1M
- ▶ Isisford Water Treatment Plant Buffer Clarifier Tank \$285,000
- ▶ Isisford Water Treatment Plant UV Filter Installation \$470,000
- ▶ Longreach Sewer Pump Station Telemetry Upgrade \$165,000
- ▶ Longreach Sewer Relining (RAPAD Water and Sewerage Alliance project) \$275,000



Water Operations

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
3.1.1 3.1.2 3.1.3 4.3.2	Operation of water treatment plants (WTP), pump stations, reservoirs and distribution network.	WTPs and associated infrastructure operational 24/7.	●
3.1.1 3.1.2 3.1.3	Water Quality and Statutory performance reporting and compliance.	Compliance with DWQMP. Compliance with legislative reporting requirements. Compliance with licensing.	
3.1.1 3.1.2 3.1.3 3.1.4	Drought Management Plan (DMP).	Activate DMP changes as and when required and advertised to communities.	●
3.1.1 3.1.2 3.1.3 3.1.4	Drought Management Plan (DMP).	Update DMP to incorporate new water security measures and infrastructure.	●

Council provides drinking water for residential, commercial and industrial use at all 4 towns within our region. Operation of water treatment plants, pump stations, reservoirs and distribution networks met the targets and the quality standards set out in the Drinking Water Quality Management Plan (DWQMP).

- ▶ Longreach – cleaning of clarifiers, replacement of mud pump, installed new compressor on filters.
- ▶ Ilfracombe – refurbishment of pumps, floats and pipes for town dams.
- ▶ Yaraka – changes to the chlorine program to ensure DWQMP compliance.
- ▶ Installed five new water connections across the region.

Council has developed a close working relationship with the Water Services Regulator to improve compliance and reporting processes. This has led to the implementation of new initiatives such as 6 monthly reservoir inspections and a routine mains flushing schedule.



Sewerage Operations

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
1.2.3 2.1.3 3.4.1	Operation and maintenance of Sewerage Treatment Plants (STP), pump stations and collection network.	STPs and associated infrastructure operational 24/7.	●

Operation and maintenance of Council's Sewerage Treatment Plants, pump stations and collection networks continued to meet the required level of service for the financial year.

In partnership with the RAPAD Water and Sewerage Alliance, Council continues to investigate options for asset upgrades and the enhancement of treated water quality. To assist with ongoing compliance, Council has implemented a routine sampling schedule to monitor discharge levels.

Waste Services

Green: Delivered | Orange: Monitor | Red: Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
3.2.1 3.4.1	Collection frequency.	Waste is collected in each town as per levels of service.	●
4.2.2	Landfill opened during business hours.	Longreach landfill is open each day (Except Christmas, Boxing, New Year and Good Friday). Ilfracombe, Isisford and Yaraka Landfill open 24/7.	●
3.4.1	Landfill meets environmental guidelines.	Comply with conditions of environmental authority.	●

Council's waste collection service met all levels of service requirements with no missed days during 2022-2023. There were minor issues reported through Customer Service Requests in relation to missed bin collections or occasional damage. For the year, Council achieved a 98% collection rate across the region.

Apart from wet weather closures, Council's landfills remained open during business hours at Longreach and 24/7 at Ilfracombe, Isisford and Yaraka. Council maintained a high standard of compliance and executed the Site Based Management Plans as described.

- ▶ Yaraka – new waste area signage installed
- ▶ Longreach – sealed access road completed
- ▶ All sites – controlled burns of green waste undertaken as required.
- ▶ Longreach – participated in the Regional Waste Management Status Project
- ▶ Procurement of a new Rubbish Compactor Truck to service the region.





Quality Control

Green: Delivered | **Orange:** Monitor | **Red:** Behind target or no longer achievable

Link to Corp. Plan	Activity	Key Performance Indicators	Status
4.3.2	Certification of ISO9001:2015	Completion of internal and external audits.	●
4.4.1			

Council continues to apply a high level of Quality Control in accordance with the Australian Standards. Internal and external audits were completed with Certification of ISO9001 maintained.



Governance

Right to Information and Privacy

The Right to Information Act 2009 and the Information Privacy Act 2009 provide the community with access to information, balanced by appropriate protection for individuals privacy. The public can apply for access to documents held by Council, unless it is contrary to the public interest to provide that information.

The legislation also allows individuals to apply for amendments to be made to documents concerning their personal affairs, where it is believed the information is incomplete, out of date, inaccurate or misleading.

People wishing to access documents under this Act must make application in writing to the Chief Executive Officer, including an application fee. During the twelve months to 30 June 2023, Council has received no Right to Information applications.

The Office of the Information Commissioner Queensland (OIC) received no requests for external review of decisions by Council.

There were no Right to Information applications in process at 30 June 2023.

Applications received under the Right to Information Act 2009	0
Applications received under the Information Privacy Act 2009	0
Applications received under the Information Privacy Act 2009 to amend personal information	0
Total Right to Information and Information Privacy applications received	0
Total Right to Information and Information Privacy pages processed	0
Applications received for internal review	0
Applications for external review with the Office of the Information Commissioner	0

Fraud and Corruption Prevention

Council's Fraud and Corruption Prevention Policy forms part of our overall approach to transparent corporate governance. Council has a commitment to preventing, detecting and responding to any matter relating to fraud and corruption, while establishing a consistent approach across all areas of Council.

Administrative Action Complaints

The Longreach Regional Council Complaints Policy and Procedures is displayed on the council website. In accordance with section 187 of the Local Government Regulation 2012, Council is committed to delivering excellence in customer service and encourages open and honest communication to encourage continuous improvement. The process is aimed at improving the community's confidence in Council's complaints management system and enforcing Council's reputation of being accountable, open and transparent. The introduction of the Human Rights Act 2019 forms part of the decision-making and the complaints management process and ensures that proper consideration to human rights is given before making a decision. Council is committed to continually improving their Complaints Management Process to ensure that complaints are dealt with in a fair and equitable manner. Council provides complaint management training to all staff who undertakes a customer service role within the Council.

During 2022-2023, the following administrative action complaint statistics were reported:

DESCRIPTION	NO.
Administrative action complaints made to the local government	7
Administrative action complaints resolved by the local government under the complaints management process	7
Administrative action complaints not resolved by the local government under the complaints management process	0
Administrative action complaints not resolved by the local government under the complaints management process that were made in a previous financial year	0

Audit and Risk Committee

Council's Audit and Risk Committee consisted of three persons being Mr Bill Ringrose, Partner, Ringrose Button Chartered Accountant, Longreach (Chairperson) as an external independent member, the Deputy Mayor Cr Leonie Nunn, and Cr Tony Martin until his resignation from Council in November 2022. Cr Martin was temporarily replaced on the committee by Cr Trevor Smith, and later permanently replaced on the Committee by Cr Dale Bignell. The Committee met three times during the 2022-2023 reporting period to review financial and risk management policies, financial reports and reports from auditors. The Committee reports its findings to the full Council.

Internal Audit

Walsh Accounting conducted one site visit during the financial year to undertake an internal audit project which examined Council's budget process. A number of recommendations were made to the Audit and Risk Committee and management are implementing all of the recommendations.

Disclosures

Beneficial Enterprises

Under section 41 of the Local Government Act 2009, Longreach Regional Council has no beneficial enterprises to report for the 2022-2023 financial year.

Competitive Neutrality Complaints

In accordance with section 45 of the Local Government Act 2009, Longreach Regional Council has undertaken no significant business activities in the 2022-2023 financial year where the competitive neutrality principles needed to be applied.

Note: No investigation notices were issued during 2022-2023 by the Queensland Competition Authority for competitive neutrality complaints under Section 49 or responses necessary by Council under Section 52 of the Local Government Regulation 2012.

Executive Leadership Team Remuneration

In accordance with section 201 of the Local Government Act 2009, it is reported that:

Four senior management employees each have a total remuneration package in the range \$200,000 to \$300,000, and one senior management employee had a total remuneration package in the range \$300,000 to \$400,000.

The total of all remuneration packages that were payable in the year to which the annual report relates to the senior management of the local government was \$1,292,362.

During the reporting period, three senior management vacancies arose and a number of temporary appointments were made whilst Council undertook recruitment for permanent replacement. The figures reported above take into account payments made for the period of these engagements as well as other remuneration expenses resulting from the temporary appointments.

Overseas Travel

In accordance with section 188 of the Local Government Regulation 2012, Council reports there was no overseas travel in the 2022-2023 financial year by a Councillor or Council employee.

Grants

A total of \$35,164,000 Commonwealth and State Government grants and subsidies were approved for Council in the 2022-2023 financial year.

Outlined below is a summary of these grants with the estimated awarded amounts.

RECOGNITION OF GOVERNMENT FUNDING		
Australian Government Funding		
Funding Source	Program/Purpose	Contribution
Department of Education	Community Childcare Fund (CCCF)	\$293,669
Department of Industry, Innovation & Science	Preparing Australian Communities	\$65,099
	Building Better Regions Fund	\$193,045
Department of Infrastructure, Transport, Regional Development, Communication & the Arts	Local Roads & Community Infrastructure	\$2,880,789
	Financial Assistance Grants	\$15,085,689
	Roads to Recovery	\$1,317,166
State Government Funding		
Arts Queensland	Regional Arts Development Fund	\$40,344
Department of Agriculture & Fisheries	Queensland Community Fishing Grants	\$5,000
Department of Education	Queensland Kindergarten Funding Scheme	\$185,515
	EYS Early Childhood Education	\$110,000
Department of State Development Infrastructure, Local Government & Planning	Special Purpose Grant - Isisford Weir	\$360,000
	Works for Queensland	\$883,000
	Local Government Grants & Subsidies Program	\$139,636
Department of Transport & Main Roads	Public Transport Accessible Infrastructure Program	\$37,500
	School Transport Infrastructure Program	\$115,000
	Transport Infrastructure Development Scheme	\$230,840
National Australia Day Council	Australia Day Grants 2023	\$20,000
Queensland Reconstruction Authority	Disaster Recovery Funding Arrangements	\$13,126,634
	Queensland Resilience & Risk Reduction Fund	\$63,220
State Library of Queensland	First Five Forever Subsidy	\$4,607
	Service Development Subsidy	\$7,247

In accordance with Section 189(1) of the Local Government Regulation 2012, a comprehensive list of Grants provided by Council during 2022-2023 is outlined in the Community Development section of the Annual Operational Plan Review of this Annual Report.

In accordance with Section 189(2) of the Local Government Regulation 2012, Council reports it does not provide for any discretionary expenditure, this also applies to Councillor and Executive discretionary funds, which are not supported.

Services provided by another government

Under section 190(1)(d) of the Local Government Regulation 2012, Council must include details of any services, facility or activity supplied by another local government (under an agreement for conducting a joint government activity), where special rates or charges were levied. There were no services provided by another government in 2022-2023.

Shareholder Delegates

There were no shareholder delegates for corporate entities in 2022-2023.

Tenders

In accordance section 228(7) of the Local Government Regulation 2012, Council did not make any invitations to change tenders during 2022-2023.

Registers

In accordance with section 190(f) of the Local Government Regulation 2012 the following registers are listed:

Item	Description
Register of Interests	To record certain financial and other personal interests of relevant individuals pursuant to section 289 of the Local Government Regulation 2012
Councillor Conduct Register	To record the details of certain orders about certain types of reportable Councillor Conduct pursuant to section 150DX of the Local Government Act 2009.
Register of Delegations by Council	To record all powers delegated by Council pursuant to section 257 of the Local Government Act 2009
Register of Delegations by Chief Executive Officer (CEO)	To record all delegations made by the CEO pursuant to section 259 of the Local Government Act 2009
Register of Local Laws	To record all local laws pursuant to section 31 of the Local Government Act 2009
Register of Approvals, Licenses and Permits Required under Local Laws	To record a list of pest control and entry notices issued under the Land Protection (Pest and Stock Route Management) Act 2002
Register of Roads & Maps	To record the details of the region's roads pursuant to section 74 of the Local Government Act 2009
Register of Cost-recovery Fees	To record the cost-recovery fees made under a local law or resolution pursuant to section 98 of the Local Government Act 2009
Register of business activities to which the competitive neutrality principles apply	To record the business activities to which the competitive neutrality principles apply pursuant to section 56 of the Local Government Regulation 2012
Register of non-current physical assets	Register of non-current physical assets pursuant to section 180 of the Local Government Regulation 2012

Concessions for Rates and Charges

In accordance with section 190(g) of the Local Government Regulation 2012 it is reported that Council offers eligible pensioners a rebate on rates and other charges.

Public Sector Ethics Disclosures

Pursuant to the provisions of the Public Sector Ethics Act 1994, Council is required to report on actions taken regarding implementation of the legislation.

Council provided training and education to its workforce through inductions of new staff members. Council has procedures and practices to ensure employees abide by and embrace the principles of the legislation.

Council's Code of Conduct is provided to all new employees upon commencement and is provided to all of Council if and when it is reviewed.

Control of Pest Animals on Rural Land

Pursuant to section 190(d)(ii) of the Local Government Regulation 2012 it is reported that Council has a special charge for the control of pest animals on rural land. A Land and Pest Management Advisory Committee exists to provide Council with advice on the control of wild dogs and other pest animals. These wild dogs and pest animals pose a threat to the economic viability of the rural producers within the region and to the welfare of domestic and rural animals.

Council has adopted a special charge to raise funds specifically for the control of pest animals. This charge is applied to rural land that has an area in excess of 25 ha. The charge is based on 2.59 cents per hectare. This charge is included on the rate notice.

Council uses the funds raised by this special charge to partially fund the provision of a coordinated baiting program to assist with the control of wild dogs and wild pigs on rural land.

Longreach Wild Dog Exclusion Fence Scheme

Pursuant to section 109(d)(ii) of the Local Government Regulation 2012, it is reported that Council levies a special charge for the cost of borrowing for the purchase of materials and construction of exclusion fencing that controls pest animals for certain rural properties in the Longreach Regional Council region.

It is considered that the properties subject to the special charge specially benefit from the provision of the exclusion fencing by empowering a landholder or a group of landholders to develop an integrated property pest management plan involving baiting, trapping and shooting to control pest animals and improve the economic viability of this land for grazing industries.

The amount of special charge shall differ according to the level of benefit that the property receives from the provision of the exclusion fencing. For completed fences, the level of benefit shall be determined according to the costs associated with borrowing, the purchase of materials and construction of fencing to be repaid over 20 years.

To determine the amount of special charge it will generally be the total cost divided by the repayment years noting that the first two (2) years are interest free, the next three (3) years are interest only then principal and interest for the remaining term. No discount will apply.

Overall the estimated cost of carrying out the overall plan is \$17.8 million. This figure includes all of the costs associated with the installation of the exclusion fencing which the special rate shall fund. The estimated time for carrying out the overall plan is 20 years, concluding 30 June 2038. The levying of the special charge commenced in the 2019-20 financial year.

Equal Employment

The Anti-Discrimination and Equal Employment Opportunity (EEO) Management Directive is provided to all new employees upon commencement and is available to all individuals who apply for positions with Council.

Council is committed to providing an environment where employees and others in the workplace are treated fairly and with respect, and are free from unlawful discrimination, vilification, sexual harassment and victimisation. Further, Council aims to ensure that when employment decisions are made, they are based on merit, not on irrelevant attributes or characteristics that an individual may possess.

Council also aims to create a work environment which promotes good working relationships and existing and future employees are not discriminated against in their employment on the grounds of race, colour, national origin, sex, religion, marital status, age, physical and intellectual impairment, political convictions and sexual preferences.

Council ensures any discriminatory practices are removed from its policies and procedures and recognises and encourages employees on the basis of their abilities, aptitudes, qualifications and skills, through the implementation and monitoring of effective Human Resources policies and procedures.

Financial Statements

Longreach Regional Council

Financial Statements

For the year ended 30 June 2023

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Longreach Regional Council

Statement of Comprehensive Income

For the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	11,662	11,360
Fees and charges	3b	2,183	2,042
Rental income		181	175
Interest received	3c	776	228
Sales revenue	3d	7,901	8,732
Other income		803	799
Grants, subsidies, contributions and donations	4a	29,170	22,496
Total recurrent revenue		52,676	45,832
Capital revenue			
Grants, subsidies, contributions and donations	4b	6,323	6,144
Other capital income	5	913	1,095 *
Total capital revenue		7,236	7,239
Total Income		59,912	53,071
Expenses			
Recurrent expenses			
Employee benefits	6	(15,361)	(14,934)
Materials and services	7	(26,411)	(22,863)
Finance costs	8	(864)	(956) *
Depreciation and amortisation	14	(8,745)	(8,197)
Total recurrent expenses		(51,381)	(46,950)
Capital expenses			
	9	(172)	(1,157) *
Total Expenses		(51,553)	(48,107)
Net Result		8,359	4,964
Other Comprehensive Income			
Items that will not be reclassified to net result			
Increase/(Decrease) in asset revaluation surplus	19	22,597	21,358 *
Total Comprehensive Income for the year		30,956	26,322

The above statements should be read in conjunction with the accompanying notes and significant accounting policies.

*Comparative figures have been restated. Refer to Note 29 for details.

Longreach Regional Council

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$'000	2022 \$'000
Current assets			
Cash and cash equivalents	10	35,079	34,074
Receivables	11	1,979	2,204
Inventories	12	598	630
Land held for resale	13	494	788
Contract Assets	18	4,259	3,480
Total current assets		42,409	41,176
Non-current assets			
Receivables	11	11,075	11,689
Property plant and equipment	14	364,999	339,791 *
Total non-current assets		376,074	351,480
Total assets		418,483	392,656
Current liabilities			
Payables	15	(2,177)	(2,293)
Borrowings	16	(1,292)	(1,241)
Provisions	17	(3,174)	(3,027)
Contract Liabilities	18	(3,782)	(6,028)
Total current liabilities		(10,424)	(12,589)
Non-current liabilities			
Borrowings	16	(13,765)	(16,744)
Provisions	17	(2,316)	(2,300) *
Total non-current liabilities		(16,080)	(19,044)
Total liabilities		(26,504)	(31,633)
Net community assets		391,979	361,023
Community equity			
Asset revaluation surplus	19	(172,692)	(150,095) *
Retained surplus		(219,287)	(210,928) *
Total community equity		(391,979)	(361,023)

The above statements should be read in conjunction with the accompanying notes and significant accounting policies.

*Comparative figures have been restated. Refer to Note 29 for details.

Longreach Regional Council

Statement of Changes in Equity

For the year ended 30 June 2023

	Note	Asset revaluation surplus \$'000	Retained surplus \$'000	Total \$'000
Balance as at 1 July 2022		150,095	210,928	361,023
Net result for the year		-	8,359	8,359
Increase in asset revaluation surplus	19	<u>22,597</u>	<u>-</u>	<u>22,597</u>
Total comprehensive income for the year		<u>22,597</u>	<u>8,359</u>	<u>30,956</u>
Balance as at 30 June 2023		<u>172,692</u>	<u>219,287</u>	<u>391,979</u>
Balance as at 1 July 2021		128,737	203,582	332,319
Effect of correction of error 1 July 2021			<u>2,382</u>	<u>2,382</u>
Restated balances		128,737	205,964	334,701
Net result for the year		-	4,359	4,359
Effect of correction of error for 30 June 2022		-	605	605
Increase in asset revaluation surplus	19	<u>21,358</u>	<u>-</u>	<u>21,358</u>
Total comprehensive income for the year		<u>21,358</u>	<u>4,964</u>	<u>26,322</u>
Balance as at 30 June 2022		<u>150,095</u>	<u>210,928</u>	<u>361,023</u>

The above statements should be read in conjunction with the accompanying notes and significant accounting policies.

Longreach Regional Council

Statement of Cash Flows

For the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Cash Flows from Operating Activities			
Receipts from Customers		22,715	21,939
Payments to suppliers and employees		(41,973)	(39,029)
Interest Received		776	228
Rental Income		181	174
Non capital grants and contributions		26,575	21,962
Borrowing costs		(568)	(795)
Net Cash Inflow (outflow) from Operating Activities	24	<u>7,706</u>	<u>4,479</u>
Cash Flows from Investing Activities			
Payments for property plant and equipment	14	(11,610)	(9,552)
Proceeds from sale of property plant and equipment	5,9	1,325	1,329
Receipt of Longreach Wild Dog Exclusion Fencing Scheme receivable		614	539
Grants subsidies contributions and donations		5,899	5,800
Net Cash Inflow (outflow) from Investing Activities		<u>(3,772)</u>	<u>(1,884)</u>
Cash Flows from Financing Activities			
Repayment of Borrowings		(2,929)	(1,155)
Net Cash Inflow (outflow) from Financing Activities		<u>(2,929)</u>	<u>(1,155)</u>
Net Change in Cash and Cash Equivalents Held		1,005	1,440
Cash and Cash Equivalents at the Beginning of the Financial Year		34,074	32,634
Cash and Cash Equivalents at the End of the Financial Year	10	<u>35,079</u>	<u>34,074</u>

The above statements should be read in conjunction with the accompanying notes and significant accounting policies.

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

1. Information about these financial statements

(1.A) Basis of preparation

Longreach Regional Council (Council) is constituted under the *Queensland Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023 and have been prepared in compliance with the *Local Government Act 2009 and the Local Government Regulation 2012*.

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

These financial statements have been prepared under the historical cost convention except for certain classes of property, plant and equipment which are measured at fair value.

Recurrent/Capital Classification

Revenue and expenditure are presented as "recurrent" or "capital" in the Statement of Comprehensive Income on the following basis:

Capital Revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and/or investment in new assets.

The following transactions are classified as either "Capital Income" or "Capital Expenses" depending on whether they result in accounting gains or losses:

- Disposal of non-current assets
- Revaluations of property, plant and equipment

All other revenue and expenses have been classified as "recurrent".

(1.B) Estimates and judgements

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

- Valuation and depreciation of Property, Plant & Equipment - Note 14
- Provisions - Note 17
- Contingent Liabilities - Note 21
- Financial Instruments and Financial Risk Management - Note 25

(1.C) Taxation

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

(1.D) Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. These standards are not expected to have a significant impact.

(1.E) Adoption of new and revised Accounting Standards

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

(1.F) Rounding and comparatives

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

Comparative information is prepared on the same basis as prior year.

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

2. Analysis of results by function (2.A.) Components of council functions

GOVERNANCE

Council's Governance team provide leadership and sound governance across all of Council. This function includes support services for Councillors and the CEO, disaster management, human resources, economic development and tourism.

CORPORATE AND OTHER SERVICES

The Corporate Services team provides information technology, financial services, records management, procurement and other commercial activities.

COMMUNITY AND CULTURAL SERVICES

Community and Cultural Services provides infrastructure and services to improve liveability within the region including parks and gardens, sporting and recreational facilities, libraries, community housing, public health. Cemeteries and child care.

INFRASTRUCTURE SERVICES

Infrastructure Services provides infrastructure and services to ensure that essential services are maintained including roads, water, sewerage, waste management and maintaining Council's vehicle fleet.

Longreach Regional Council
Notes to the Financial Statements
For the year ended 30 June 2023

(2.B.) Income and expenses defined between recurring and capital are attributed to the following functions

For the year ended 30 June 2023

Functions	Gross program income						Elimination of inter-function transactions	Total Income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurring operations	Net Result	Assets
	Recurring			Capital					Recurring	Capital					
	Grants	Other		Grants	Other										
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000			\$'000	\$'000					
Governance	210	381	489	-	-	-	1,081	(4,888)	-	-	(4,888)	(4,296)	(3,807)	5,993	
Corporate and Other Services	15,088	6,549	257	43	-	-	21,937	(5,668)	(5)	-	(5,673)	15,969	16,264	52,842	
Community and Cultural Services	938	2,053	1,292	403	-	-	4,686	(9,541)	(163)	-	(9,704)	(6,550)	(5,018)	64,025	
Infrastructure Services	12,934	14,523	4,285	466	-	-	32,208	(31,284)	(4)	-	(31,288)	(3,828)	920	295,623	
Total Council	29,170	23,506	6,323	913	-	-	59,912	(51,381)	(172)	-	(51,553)	1,295	8,359	418,483	

For the year ended 30 June 2022

Functions	Gross program income						Elimination of inter-function transactions	Total Income	Gross program expenses		Elimination of inter-function transactions	Total expenses	Net result from recurring operations	Net Result	Assets
	Recurring			Capital					Recurring	Capital					
	Grants	Other		Grants	Other										
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000			\$'000	\$'000					
Governance	130	167	(32)	-	-	-	265	(3,341)	-	-	(3,341)	(3,044)	(3,076)	5,662	
Corporate and Other Services	11,201	6,423	2,866	-	-	-	20,490	(7,180)	-	-	(7,180)	10,444	13,310	70,510	
Community and Cultural Services	850	1,942	299	-	-	-	3,091	(8,898)	(843)	-	(9,741)	(6,106)	(6,650)	33,513	
Infrastructure Services	10,315	14,804	3,011	659	-	-	28,789	(27,483)	(531)	-	(28,014)	(2,364)	775	281,698	
Total Council	22,496	23,336	6,144	659	-	-	52,635	(46,902)	(1,374)	-	(48,276)	(1,070)	4,358	391,383	

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

3. Revenue

3.a. Rates, levies and charges

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

	2023 \$'000	2022 \$'000
General rates	5,951	5,751
Separate rates	592	570
Water	2,977	2,858
Water consumption, rental and sundries	405	533
Sewerage	1,784	1,709
Garbage charges	1,065	984
Total rates and utility charge revenue	<u>12,774</u>	<u>12,405</u>
Less: Discounts	(981)	(933)
Less: Pensioner remissions	(131)	(112)
	<u>11,662</u>	<u>11,360</u>

3.b. Fees and charges

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

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

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

	2023 \$'000	2022 \$'000
Building and development fees	64	71
Cemetery and Funeral Fees	159	180
Child Care Centre Fees	1,603	1,414
Licence Fees	16	13
Other fees and charges	341	363
	<u>2,183</u>	<u>2,042</u>

3.c. Interest received

Interest received from bank and term deposits is accrued over the term of the investment.

	2023 \$'000	2022 \$'000
Interest received from financial institutions	719	170
Interest from overdue rates and utility charges	57	58
	<u>776</u>	<u>228</u>

3.d. Sales revenue

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

	2023 \$'000	2022 \$'000
Contract and recoverable works	7,901	8,732
	<u>7,901</u>	<u>8,732</u>

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

4. Grants, subsidies, contributions and donations

Grant income under AASB 15

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

Performance obligations vary in each agreement but include the completion of project milestones, repairing flood damaged infrastructure or providing services to the community. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for other.

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

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

Grant income under AASB 1058

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

Capital grants

Where Council receives funding under an enforceable contract to acquire or construct an item of property, plant and equipment which will be under Council's control on completion, revenue is recognised as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred.

Donations and contributions

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council. Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations.

4.a. Operating grants, subsidies, contributions and donations

	2023	2022
	\$'000	\$'000
General purpose grants	15,086	11,218
Government subsidies and grants	13,921	11,132
Other operating contributions	163	147
	<u>29,170</u>	<u>22,496</u>

4.b. Capital grants, subsidies, contributions and donations

	2023	2022
	\$'000	\$'000
Government capital subsidies and grants	6,157	3,598
Other capital contributions	166	2,545
	<u>6,323</u>	<u>6,144</u>
Total grants, subsidies, contributions and donations	<u>35,493</u>	<u>28,641</u>

4.c. Timing of revenue recognition for grants, subsidies, contributions and donations

	2023	2022
	\$'000	\$'000
Revenue recognised at a point in time	15,908	12,057
Revenue recognised over time	19,585	16,584
	<u>35,493</u>	<u>28,641</u>

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

5. Capital - Other

		2023	2022
		\$'000	\$'000
Provision for landfill rehabilitation			
Discount rate adjustment to rehabilitation provision	17	13	436
Profit on sale of property, plant and equipment			
Proceeds from the disposal of property, plant and equipment		1,012	1,329
Less: Carrying value of disposed property, plant and equipment		(514)	(670)
Profit on sale of property, plant and equipment		<u>497</u>	<u>659</u>
Asset revaluation increments			
Asset revaluation increments recognised as capital income		403	-
Total capital income		<u>913</u>	<u>1,095</u>

6. Employee benefits

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

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

		2023	2022
		\$'000	\$'000
Total staff wages and salaries		12,327	11,825
Councillors' remuneration		412	401
Annual, sick and long service leave entitlements		1,978	2,045
Superannuation	22	1,433	1,385
		<u>16,150</u>	<u>15,656</u>
Other employee related expenses		35	52
		<u>16,185</u>	<u>15,708</u>
Less: Capitalised employee expenses		(824)	(774)
		<u>15,361</u>	<u>14,934</u>
Total Council employees at the reporting date:			
Elected members		7	7
Administration staff		74	69
Depot and outdoors staff		91	83
Total full time equivalent employees		<u>172</u>	<u>159</u>

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

7. Materials and services

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

	2023	2022
	\$'000	\$'000
Advertising, marketing and promotion	61	34
Administration supplies and consumables	1,175	941
Audit of annual financial statements by the Auditor-General of Queensland*	81	75
Communications and IT	980	388
Consultants and contractors	928	1,196
Donations paid	136	160
Electricity	677	630
Insurance	777	802
Repairs and maintenance	15,574	13,469
Cost of sales - contract and recoverable works	5,885	5,054
Subscriptions and registrations	79	78
Travel and conferences	57	36
	<u>26,411</u>	<u>22,863</u>

*Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$80,500 (2022: \$75,000).

8. Finance Costs

	2023	2022
	\$'000	\$'000
Finance costs charged by Queensland Treasury Corporation	764	974
Unwinding of discount on provisions	17	48
(Reversal of impairment)/impairment of receivables	51	(66)
	<u>864</u>	<u>956</u>

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

9. Capital expenses

	2023	2022
	\$'000	\$'000
Loss on disposal of property, plant and equipment		
Proceeds from the disposal of property, plant and equipment	313	-
Less: Carrying value of disposed property, plant and equipment	(481)	-
Loss on Disposal	<u>(168)</u>	<u>-</u>
Increase in provision for landfill rehabilitation	17	(314)
Asset revaluation decrements recognised as a capital expense	-	(843)
Total capital expenses	<u>(172)</u>	<u>(1,157)</u>

10. Cash and cash equivalents

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

	2023	2022
	\$'000	\$'000
Cash at bank and on hand	25,079	34,074
Cash at bank - term deposit	10,000	-
Balance as per Statement of Financial Position	<u>35,079</u>	<u>34,074</u>

	2023	2022
	\$'000	\$'000
Cash and cash equivalents	35,079	34,074
Less: Externally imposed restrictions on cash	(3,782)	(5,076)
Unrestricted cash	<u>31,297</u>	<u>28,998</u>

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

	2023	2022
	\$'000	\$'000
RADF	27	-
DRFA 2022 Event	2,919	-
Building Our Regions 4	546	-
Minor Infrastructure Project milestone payment	165	-
Works 4 Queensland	125	-
NDRRA 2021 Event	-	3,445
Longreach Wild Dog Exclusion Fence Scheme Cash Fund	-	1,631
Total unspent restricted cash	<u>3,782</u>	<u>5,076</u>

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

11. Receivables

Receivables, loans and advances are amounts owed to council at year end. They are recognised at the amount due at the time of sale or service delivery or advance. Settlement of receivables is required within 30 days after the invoice is issued. Terms for loans and advances are usually a maximum of five years with interest charged at non-commercial rates. Security is not normally obtained.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

Under the *Local Government Act 2009* Council has the power to sell an owner's property to recover outstanding rates debts. Rates receivables are not impaired unless the expected recovery value is less than the outstanding arrears.

Interest is charged on outstanding rates and utilities at 8.0% per annum from 1 July 2022. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility, fees and other debtor receivables.

	2023 \$'000	2022 \$'000
Current		
Rateable revenue and utility charges	998	1,641
LWDEFS current	635	414
Other debtors	398	380
	<u>2,031</u>	<u>2,435</u>
Less loss allowance	(52)	(230)
Total current receivables	<u>1,979</u>	<u>2,204</u>
Non-current		
LWDEFS	11,075	11,689
Total non-current receivables	<u>11,075</u>	<u>11,689</u>

Longreach Wild Dog Exclusion Fence Scheme (LWDEFS)

A Current and Non-Current Receivable exists for the Longreach Wild Dog Exclusion Fence Scheme (LWDEFS) approved by Council. Under the scheme, a special charge will be levied on certain rural properties to fund the provision of wild dog exclusion fencing. The receivables balance represents the total cost of providing the fencing under the scheme. Over the term of the scheme, special charges will be levied to cover the repayment of the total cost of providing the fencing and a notional interest on outstanding amounts for the remaining term. The scheme commenced in 2016 and will be fully completed in 2038. This special charge is attached to the land on which the fencing was provided and so an expected credit loss is not calculated for these receivables.

Movement in accumulated impairment losses is as follows:

	2023 \$'000	2022 \$'000
Opening balance at 1 July	230	299
Less debts written off during the year	(281)	-
Additional impairments recognised	103	-
Less impairments reversed	-	(69)
Closing Balance at 30 June	<u>52</u>	<u>230</u>

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

12. Inventories

Stores and raw materials are valued at the lower of cost and net realisable value. Costs are assigned on the basis of weighted average cost.

Inventories held for distribution are:

- goods to be supplied at no or nominal, charge, and
- goods to be used for the provision of services at no or nominal, charge.

These goods are valued at cost, adjusted, when applicable, for any loss of service potential.

	2023 \$'000	2022 \$'000
Inventories held for sale		
Miscellaneous saleable items	25	8
	<u>25</u>	<u>8</u>
Inventories held for distribution		
Plant & equipment stores, quarry and road materials	573	622
	<u>573</u>	<u>622</u>
Total inventories	<u>598</u>	<u>630</u>

13. Land held for sale

Assets are classified as held for sale when the carrying amount of these assets will be recovered principally through a sales transaction rather than continuing use. Assets classified as held for sale are available for immediate sale in their present condition and management believe the sale is highly probable within 12 months. Assets held for sale are measured at the lower of their carrying amount and fair value less cost to sell and are not depreciated.

Council has a number of undeveloped land parcels available for sale to the public on normal commercial terms.

	2023 \$'000	2022 \$'000
Vacant land held for sale	408	788
Ilfracombe Post Office	<u>86</u>	<u>-</u>
	<u>494</u>	<u>788</u>

Longreach Regional Council
Notes to the Financial Statements
For the year ended 30 June 2023

14. Property, plant and equipment

30 June 2023	Note	Land	Buildings		Plant and Equipment		Other plant and equipment		Road Infrastructure		Water and Sewerage		Other Space and Recreation Assets		Work in progress		Total
			Fair Value	Level 2	Cost	Level 3	Cost	Level 3	Fair Value	Level 3	Fair Value	Level 3	Fair Value	Level 3	Fair Value	Level 3	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening gross value as at 1 July 2022		4,966	62,942	23,328	1,276	239,034	117,022	20,326	7,694	476,589							
Additions		-	-	1,974	-	1,291	104	337	7,894	11,600							
Disposals		(28)	(202)	(1,417)	-	-	-	-	(26)	(1,673)							
Change in asset classification		-	-	-	-	(1,926)	-	-	1,926	-							
Assets classified as available for sale		(63)	(46)	-	-	-	-	-	-	(109)							
Revaluation adjustment to other comprehensive income(asset revaluation surplus)		339	526	-	-	17,037	5,962	-	-	23,854							
Impairment adjustment to asset revaluation reserve surplus		-	(183)	-	-	-	-	-	-	(183)							
Revaluation adjustment to capital income		-	-	-	-	-	-	-	-	758							
Work in Progress Transfers		-	1,152	-	239	622	1,332	442	(3,787)	758							
Closing gross value as at 30 June 2023		5,214	64,189	23,885	1,515	256,058	124,410	23,789	11,775	510,836							

Accumulated depreciation and impairment	Opening balance as at 1 July 2022		Depreciation expense		Depreciation on disposals		Change in asset classification		Impairment adjustment to asset revaluation reserve surplus		Revaluation adjustment to asset revaluation surplus		Revaluation adjustment to capital income		Accumulated Depreciation as at 30 June 2023	
		15,248	10,794	663	69,405	34,063	6,625	-	-	-	-	-	-	-	-	136,798
		1,596	1,442	126	3,834	1,251	696	-	-	-	-	-	-	-	-	8,745
		(7)	(1,131)	-	-	-	-	-	-	-	-	-	-	-	-	(1,138)
		-	-	-	(193)	-	193	-	-	-	-	-	-	-	-	-
		167	(350)	-	(350)	1,257	-	-	-	-	-	-	-	-	-	1,074
		-	-	-	-	-	358	-	-	-	-	-	-	-	-	358
		17,004	11,105	789	72,496	36,571	7,872	-	-	-	-	-	-	-	-	145,837

Total written down value as at 30 June 2023	Other Information		Range of estimated useful life in years		Additions comprise:		Renewals		Other additions		Total additions	
	5,214	47,186	12,780	87,839	15,917	11,775	364,999					
	Not depreciated	15-75	3-50	5-100	10-100	Not depreciated						
	-	-	1,974	30	337	5,311	8,730					
	-	-	213	74	-	2,583	2,870					
	-	-	1,974	104	337	7,894	11,600					

Longreach Regional Council Notes to the Financial Statements

For the year ended 30 June 2023

14. Property, plant and equipment (cont'd)

30 June 2022	Note	Basis of measurement	Land		Buildings		Plant and Equipment		Other plant and equipment		Road Infrastructure		Water and Sewerage		Other Space and Recreation Assets		Work in progress		Total
			Fair Value	\$'000	Fair Value	\$'000	Cost	\$'000	Cost	\$'000	Fair Value	\$'000	Fair Value	\$'000	Fair Value	\$'000	Fair Value	\$'000	
		Opening gross value as at 1 July 2021	5,046	61,706	119	23,854	1,276	229,072	714	273	111,326	21,387	2,035	21,387	2,035	21,387	2,035	2,035	455,703
		Additions	-	-	(54)	2,078	-	714	-	(32)	354	-	6,014	354	6,014	354	6,014	354	9,552
		Disposals	-	-	-	(2,604)	-	-	-	-	-	-	-	-	-	-	-	-	(2,690)
		Assets classified as available for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Revaluation adjustment to other comprehensive income(asset revaluation surplus)	(80)	1,171	-	-	-	7,170	-	5,359	-	-	-	-	-	-	-	-	13,620
		Revaluation adjustment to capital income	-	-	-	-	-	-	-	-	-	(1,415)	-	-	-	-	-	-	(1,415)
		Asset additions from prior year error	-	-	-	-	-	1,819	-	-	-	-	-	-	-	-	-	-	1,819
		Work in Progress Transfers	-	-	-	-	-	259	-	96	-	-	-	-	-	-	(355)	-	-
		Closing gross value as at 30 June 2022	4,966	62,942	119	23,328	1,276	239,034	714	273	117,022	20,326	7,694	20,326	7,694	20,326	7,694	7,694	476,589

Accumulated depreciation and impairment

		Opening balance as at 1 July 2021	13,885	11,594	557	75,635	30,342	6,428	138,441
		Depreciation expense	1,214	1,228	106	3,555	1,325	769	8,197
		Depreciation on disposals	(54)	(2,028)	-	-	-	-	(2,082)
		Asset additions from prior year error	-	-	-	546	-	-	546
		Revaluation adjustment to asset revaluation surplus	203	-	-	(10,330)	2,396	-	(7,731)
		Revaluation adjustment to capital income	-	-	-	-	-	(572)	(572)
		Accumulated Depreciation as at 30 June 2022	15,248	10,794	663	69,405	34,063	6,625	136,798

Total written down value as at 30 June 2022

		Range of estimated useful life in years	4,966	47,695	613	169,629	82,959	13,701	339,791
		Not depreciated	15-75	3-50	5-50	10-100	5-100	10-100	Not depreciated

Additions comprise:

		Renewals	-	119	-	714	273	354	2,070	5,608
		Other additions	-	-	-	-	-	-	3,944	3,944
		Total additions	-	119	-	714	273	354	6,014	9,552

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

14. Property, plant and equipment (cont'd)

14.a. Recognition

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

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

14.b. Measurement

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

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

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

14.c. Depreciation

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

Land, work in progress, road formations and formation work associated with the construction of weirs are not depreciated as they have an unlimited useful life.

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

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate.

Depreciation methods, estimated useful lives and residual values are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence or management intentions.

14.d. Impairment

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

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

14.e. Valuation

(i) Valuation processes

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

In the intervening years, Council undertakes a desktop valuation which involves management providing updated information to the valuer regarding additions, deletions and changes in assumptions such as useful life, residual value and condition rating. The valuer then determines suitable indices which are applied to each of these asset classes.

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

Revaluation decreases are recognised in the asset revaluation surplus, where there is sufficient amount available in the asset revaluation surplus relating to that asset class. Where there isn't sufficient amount available in the surplus, the decrease is recognised in the statement of comprehensive income.

Where the class of asset has previously decreased in value and this reduction was recognised as an expense, an increase in the value of the class is recognised in the statement of comprehensive income.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Fair values are classified into three levels as follows:

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

There were no transfers between levels during the year.

14.e. Valuation (cont'd)

(i) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates	Index applied	Other interim revaluation adjustment
Land (Level 2)	Market value	30-Jun-21	AssetVal	Direct comparison to sales approach taking into consideration characteristics of the land such as zoning, topography and configuration.	16.0%	Nil
Buildings (Level 2) 2023: \$1,751k 2022: \$1,555k	Market value	30-Jun-21	AssetVal	Direct comparison to sales and adjusting for differences in key attributes such as property size. Other key factors in determining fair value are the estimated remaining life of assets and their condition.	6.2%	Nil
Buildings (Level 3) 2023: \$47,366k 2022: \$46,140k	Current replacement cost	30-Jun-21	AssetVal	Gross replacement cost indexed for subsequent changes in construction costs, derived from reference to construction data from the Australian Bureau of Statistics. Other key factors in determining fair value are the estimated remaining life of assets and their condition.	6.2%	Nil
Road, drainage and bridge network (Level 3)	Current replacement cost	30-Jun-23	AssetVal	A sample of road assets were inspected to determine asset conditions and compositions. The gross replacement cost was determined by applying unit rates to each individual asset. The unit rates applied include all materials, labour and overheads. These unit rates are estimated using information collated from similar recent project costs, direct quotations from suppliers, unit rate databases, indices and industry standard sources such as Rawlinsons' Construction Handbook.	Not applicable	Nil
Water and sewerage (Level 3)	Current replacement cost	30-Jun-20	AssetVal	Gross replacement cost indexed for subsequent changes in construction costs, derived from reference to construction data from the Australian Bureau of Statistics. Other key factors in determining fair value are the estimated remaining life of assets and their condition.	Mechanical index 3.5% Civil index 10.6% Electrical index 3.3%	Nil
Other space and recreation assets (Level 3)	Current replacement cost	30-Jun-21	AssetVal	Gross replacement cost indexed for subsequent changes in construction costs, derived from reference to construction data from the Australian Bureau of Statistics. Other key factors in determining fair value are the estimated remaining life of assets and their condition.	Mechanical index 3.5% Civil index 10.6% Electrical index 3.3%	Nil

Longreach Regional Council
Notes to the Financial Statements

For the year ended 30 June 2023

15. Payables

Creditors are recognised when goods or services are received, at the amount owed. Amounts owing are unsecured and are generally settled within 7 days of invoice date (2022: 30 days).

	2023 \$'000	2022 \$'000
Current		
Creditors and accruals	2,177	2,293
	<u>2,177</u>	<u>2,293</u>

16. Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Thereafter, they are measured at amortised cost. Principal and interest repayments are made quarterly in arrears.

All borrowings are in \$A denominated amounts and interest is expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 15 September 2026 to 15 June 2038. There have been no defaults or breaches of the loan agreement during the period.

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

	2023 \$'000	2022 \$'000
Current		
Current Loans - Queensland Treasury Corporation	1,292	1,241
Non-current		
Non-current Loans - Queensland Treasury Corporation	13,765	16,744
Total loans	<u>15,057</u>	<u>17,985</u>

The QTC loan market value at the reporting date was \$14,467,167 (FY22: \$17,685,719). This represents the value of the debt if Council repaid it at that date.

Longreach Regional Council

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For the year ended 30 June 2023

17. Provisions

Employee entitlements

Liabilities are recognised for employee benefits such as annual and long service leave in respect of services provided by the employees up to reporting date. Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

Long Service Leave

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

Where employees have met the prerequisite length of service and council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.

Landfill rehabilitation

A provision is made for the cost of restoring the region's landfills where it is probable the Council will be liable, or required, to do this when the use of the facilities is complete.

The provision for landfill rehabilitation is calculated as the present value of anticipated future costs associated with the closure of the dump sites, decontamination and monitoring of historical residues and leaching on these sites. The calculation of this provision requires assumptions such as application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. Because of the long-term nature of the liability, the most significant uncertainty in estimating the provision is the costs that will be incurred. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the sites will not close in the foreseeable future and that the restoration will occur progressively as part of operations.

As landfills are on state reserves which the Council does not control, the provision for restoration is treated as an expense in the year the provision is first recognised. Changes in the provision are treated as an expense or income.

	2023 \$'000	2022 \$'000
Current		
Annual leave	1,344	1,307
Personal leave	310	271
Long service leave	1,520	1,449
	<u>3,174</u>	<u>3,027</u>
Non-current		
Landfill Rehabilitation	2,062	2,023
Long service leave - non-current	254	277
	<u>2,316</u>	<u>2,300</u>
Details of movements in landfill rehabilitation provision:		
Balance at beginning of year	2,023	3,737
Prior year correction to 1 July 2021 balance	-	(1,640)
Adjusted opening balance	<u>2,023</u>	<u>2,097</u>
Additional provisions	4	314
Increase/(decrease) due to unwinding of discount	48	48
Increase/(decrease) due to change in discount rate	(13)	(436)
Balance at end of year	<u>2,062</u>	<u>2,023</u>

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

18. Contract Balances

Contract assets represents the excess of costs incurred in relation to a contract with the customer or construction of an asset over the amounts that council has invoiced the customer or the grantor. Where council has invoiced the customer or the grantor amounts in excess of what it has incurred in relation to a contract or in constructing as asset, this gives rise to a contract liability.

During the 2023 financial year, \$6.0 million of the prior year's contract liabilities was recognised as revenue as performance obligations were met. Council expects that all of the contract liabilities recognised in 2023 will be recognised as revenue in the next financial year.

	2023 \$'000	2022 \$'000
Contract assets	<u>4,259</u>	<u>3,480</u>
Contract liabilities		
Funds received upfront to construct Council controlled assets	836	2,165
Non-capital performance obligations	<u>2,946</u>	<u>3,863</u>
	<u>3,782</u>	<u>6,028</u>

19. Asset revaluation surplus

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus. Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

Movements in the asset revaluation surplus were as follows:

	2023 \$'000	2022 \$'000
Balance at beginning of financial year	150,095	128,737
Land	339	(80)
Buildings	176	968
Road infrastructure	17,387	17,507
Water and Sewerage	<u>4,695</u>	<u>2,963</u>
Balance at end of financial year	<u>172,692</u>	<u>150,095</u>

Asset revaluation surplus analysis

The closing balance of the asset revaluation surplus comprises

Land	3,305	2,966
Buildings	42,829	42,653
Road infrastructure	93,554	76,167
Water and Sewerage	<u>33,004</u>	<u>28,309</u>
	<u>172,692</u>	<u>150,095</u>

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

20. Commitments for expenditure

Capital commitments

Commitments for the construction of the following assets contracted for at the reporting date but not recognised as liabilities:

	2023	2022
	\$'000	\$'000
Property, Plant and Equipment	2,714	2,614
	<u>2,714</u>	<u>2,614</u>
These expenditures are payable as follows:		
Within one year	2,714	2,017
One to five years	-	-
Later than five years	-	-
	<u>2,714</u>	<u>2,017</u>

21. Contingent liabilities

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

Local Government Mutual

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

As at 30 June 2023 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$328,574 (2022: \$335,060).

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

22. Superannuation - Regional Defined Benefit Fund

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

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

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

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

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

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

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

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

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

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

	2023	2022
	\$'000	\$'000
Superannuation contributions made the Regional Benefits Fund	50	56
Other Superannuation Contributions for Employees	1,433	1,329
Total superannuation paid by the council for employees	1,483	1,385

Longreach Regional Council

Notes to the Financial Statements

For the year ended 30 June 2023

23. Trust Funds

In accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*, a separate trust bank account and separate trust accounting records are maintained for funds held in trust on behalf of third parties. Council performs only a custodian role in respect of these monies and because these monies cannot be used for council purposes, they are not considered revenue nor brought to account in the financial statements since council has no control over the assets.

	2023 \$'000	2022 \$'000
Security Deposits	150	150
	<u>150</u>	<u>150</u>

24. Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

	2023 \$'000	2022 \$'000
Net result	8,359	4,964
Non-cash items:		
Depreciation and amortisation	8,745	8,197
Impairment of receivables	51	(66)
Change in future rehabilitation and restoration costs	39	(74)
	<u>8,836</u>	<u>8,056</u>
Investing and development activities:		
Net (profit)/loss on disposal of non-current assets	(328)	(659)
Asset revaluations recognised as capital (revenue)/expenses	(403)	843
Capital grants and contributions	(6,323)	(6,144)
	<u>(7,054)</u>	<u>(5,960)</u>
Changes in operating assets and liabilities:		
(Increase)/ decrease in receivables	225	(995)
(Increase)/ decrease in contract assets	(779)	757
(Increase)/decrease in inventory	32	20
(Increase)/decrease in land held for sale	294	-
Increase/(decrease) in payables and accruals	(117)	(1,064)
Increase/(decrease) in contract liabilities	(2,246)	(1,291)
Increase/(decrease) in other provisions	157	(8)
	<u>(2,434)</u>	<u>(2,581)</u>
Net cash inflow from operating activities	<u>7,706</u>	<u>4,479</u>

25. Financial instruments and financial risk management

Liquidity Risk

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

- credit risk
- liquidity risk
- market risk

Risk management framework

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

Council's Audit and Risk Committee approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

The Council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

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

Longreach Regional Council
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Credit risk

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

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

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar state/ commonwealth bodies or financial institutions in Australia, in line with the requirements of the *Statutory Bodies Financial Arrangements Act 1982*. No collateral is held as security relating to the financial assets of Council.

Council has assessed its exposure to credit risk at the reporting date. In the case of rates receivables, Council has the power to sell the property to recover defaulted amounts. Given the majority of Council's credit risk relates to general rates and utility charges receivables and other receivables due the Queensland and Commonwealth governments, Council's exposure to credit risk is not material at reporting date.

Liquidity risk

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

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

Council manages its exposure to liquidity risk by maintaining sufficient cash deposits to cater for unexpected volatility in cash flows.

The following table sets out the liquidity risk in relation to financial liabilities held by Council. It represents the remaining contractual cashflows of financial liabilities at the end of the reporting period, excluding the impact of netting agreements.

	0 to 1 year	1 to 5 years	Over 5 years	Total contractual cash flows	Carrying amount
	\$'000	\$'000	\$'000	\$'000	\$'000
2023					
Trade and other payables	2,177	-	-	2,177	2,177
Loans - QTC	1,901	7,180	9,744	18,825	15,057
	4,078	7,180	9,744	21,002	17,234
2022					
Trade and other payables	2,293			2,293	2,293
Loans - QTC	1,968	8,018	12,983	22,969	17,985
	4,261	8,018	12,983	25,262	20,278

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Market risk

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

Interest rate risk

Council is exposed to interest rate risk through its investments and borrowings with QTC and the Commonwealth Bank of Australia (CBA). Council has access to a mix of variable and fixed rate funding options so that interest rate risk exposure can be minimised.

Sensitivity

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

	Net carrying amount \$'000	Effect on Net Result		Effect on Equity	
		1% increase \$'000	1% decrease \$'000	1% increase \$'000	1% decrease \$'000
2023					
Cash at bank	25,079	251	(251)	251	(251)
Term deposit	10,000	-	-	-	-
Loans - QTC*	15,057	-	-	-	-
	50,136	251	(251)	251	(251)
2022					
Cash at bank	34,074	341	(341)	341	(341)
Term deposit	-	-	-	-	-
Loans - QTC*	17,985	-	-	-	-
	52,059	341	(341)	341	(341)

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

26. National Competition Policy

Business activities to which the code of competitive conduct is applied

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

Roads

Water and sewerage

Waste management

Fleet operations

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

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

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

	Roads	Water and sewerage	Waste management	Fleet operations
	2023	2023	2023	2023
	\$'000	\$'000	\$'000	\$'000
Revenue for services provided to the Council	-	-	-	6,074
Revenue for services provided to external clients	7,901	5,127	1,102	332
Community service obligations		49		
	7,901	5,176	1,102	6,406
Less : Expenditure	(7,310)	(3,446)	(858)	(4,933)
Surplus/(deficit)	591	1,730	244	1,473

Description of CSO's provided to business activities:

Activities	CSO description
Water and sewerage	For providing free services to public areas is \$48,783

Longreach Regional Council
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27. Transactions with related parties

(a) Transactions with other related parties

Related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family member. Close family members include spouse, child and dependent of a KMP or their spouse.

Details of transaction between council and other related parties are disclosed below:

			2023	2022
			\$'000	\$'000
KMP	Transaction			
Chief Executive Officer	Internal audit and taxation	i	11	-
Councillor Hatch	Catering and bus hire	ii	6	4
Councillor Rayner	BP Air	iii	7	9
Councillor Nunn	Participant of LWDEFS	iv	109	115
Councillor Martin	Property lease	v	1	9
Councillor Patterson	Participant of LWDEFS	vi	396	-
			530	137

i) The Chief Executive Officer is a close family member of a person who controls Walsh Accounting, a business that provides internal audit and taxation services to Council.

ii) Councillor Hatch is a part owner in the Wellshot Hotel, a business that provides catering and bus hire to Council on commercial terms.

iii) Councillor Rayner is a close family member of the person who controls BP Air, a business that provides Avgas to perform Councils wild dog baiting programs.

iv) Councillor Nunn is the part owner of a property that is a participant of the Longreach Wild Dog Exclusion Fence Scheme and has a debt recognised under that scheme.

v) Councillor Martin was the Chief Executive Officer of the Qantas Foundation Memorial, which leases property from Council on commercial terms and provides some catering for Council Functions. Cr Martin resigned on 25 November 2022.

vi) Councillor Patterson is the part owner of a property that is a participant of the Longreach Wild Dog Exclusion Fence Scheme and has a debt recognised under that scheme.

(b) Transactions with key management personnel (KMP)

KMP include the Mayor, Councillors, Council's Chief Executive Officer and Directors. The compensation paid to KMP comprises:

	2023	2022
	\$'000	\$'000
Short-term employee benefits	1,299	1,305
Post-employment benefits	131	131
Long-term benefits	19	57
Termination benefits	14	-
	1,463	1,493

(c) Outstanding balances for related parties at the end of the reporting period

There were no outstanding balances for related parties at the end of the reporting period apart from those noted in Note 27(a)(iv) and (vi).

(d) Commitments to/from other related parties

There were no outstanding commitments for related parties at the end of the reporting period.

(e) Transactions with related parties that have not been disclosed

We do not disclose ordinary citizen transactions.

Longreach Regional Council
Notes to the Financial Statements

For the year ended 30 June 2023

28. Events after reporting period

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

29. Correction of error

During the preparation of the 2023 financial statements, Council discovered an error in the way it calculated the present value of its Provision for Landfill Rehabilitation. In previous years, the discount rate was not applied until the expected commencement of the rehabilitation of the landfill sites, resulting in an overstatement of the provision amount. Prior year adjustments have been made to correct this error.

As a result of the comprehensive revaluation conducted on Council's roads and stormwater assets, Council identified a number of assets that were not identified on the register totalling \$1.27 million. Prior year adjustments have been made to correct this error.

	Original balance as presented at 30 June 2022 \$'000	Correction 1 July 2021 \$'000	Correction 2022 \$'000	Restated balance at 30 June 2022 \$'000
Statement of Comprehensive Income				
Capital income	659	-	436	1,095
Finance expenses	(908)	-	(48)	(956)
Capital expenses	<u>(1,374)</u>	<u>-</u>	<u>(314)</u>	<u>(1,688)</u>
Total comprehensive income	<u>25,717</u>	<u>-</u>	<u>74</u>	<u>25,791</u>
Statement of Financial Position				
Property, plant and equipment	338,518	1,273	-	339,791
Non-current provisions	<u>(4,014)</u>	<u>1,640</u>	<u>74</u>	<u>(2,300)</u>
Retained surplus	<u>(207,941)</u>	<u>(2,913)</u>	<u>(74)</u>	<u>(210,928)</u>

Longreach Regional Council
Financial statements

For the year ended 30 June 2023

Management Certificate
For the year ended 30 June 2023

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

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

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 1 to 31, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



Mayor
Tony Rayner

Date: 13 / 10 / 2023



Chief Executive Officer
Brett Walsh

Date: 13 / 10 / 2023

INDEPENDENT AUDITOR'S REPORT

To the councillors of Longreach Regional Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Longreach Regional Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2023, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the certificate given by the Mayor and Chief Executive Officer.

Basis for opinion

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

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

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

Other information

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

At the date of this auditor's report, the available other information in Longreach Regional Council's annual report for the year ended 30 June 2023 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the current year financial sustainability statement.

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

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

Responsibilities of the councillors for the financial report

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

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the council's internal control.

- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.
- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

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

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, and the Local Government Regulation 2012. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.



Michael Claydon
as delegate of the Auditor-General

24 October 2023

Queensland Audit Office
Brisbane

Longreach Regional Council Current-year Financial Sustainability Statement

For the year ended 30 June 2023

Measures of Financial Sustainability	How the measure is calculated	Actual - Council	Target
Council's performance at 30 June 2023 against key financial ratios and targets:			
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	2.5%	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	94.1%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-30.2%	not greater than 60%

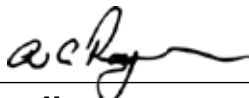
Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2023.

Certificate of Accuracy For the year ended 30 June 2023

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

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



Mayor
Tony Rayner



Chief Executive Officer
Brett Walsh

Date: 13 / 10 / 2023

Date: 13 / 10 / 2023

INDEPENDENT AUDITOR'S REPORT

To the councillors of Longreach Regional Council

Report on the Current-Year Financial Sustainability Statement

Opinion

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

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

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

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

Other information

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

At the date of this auditor's report, the available other information in [name of council]'s annual report for the year ended 30 June 2023 was the general purpose financial report and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the current year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have formed a separate opinion on the general purpose financial report.

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

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

Responsibilities of the councillors for the current year financial sustainability statement

The councillors are responsible for the preparation and fair presentation of the current year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the current year financial sustainability statement

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

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

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

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the council.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Michael Claydon
as delegate of the Auditor-General

24 October 2023

Queensland Audit Office
Brisbane

Longreach Regional Council Long-Term Financial Sustainability Statement

Prepared as at 30 June 2023

Unaudited Measures of Financial Sustainability

Measure	Projected for the years ended									
	Actuals at 30 June 2023	Budget for 30 June 2024	Forecast at 30 June 2025	Forecast at 30 June 2026	Forecast at 30 June 2027	Forecast at 30 June 2028	Forecast at 30 June 2029	Forecast at 30 June 2030	Forecast at 30 June 2031	Forecast at 30 June 2032

Council

	Target	Actuals at 30 June 2023	Budget for 30 June 2024	Forecast at 30 June 2025	Forecast at 30 June 2026	Forecast at 30 June 2027	Forecast at 30 June 2028	Forecast at 30 June 2029	Forecast at 30 June 2030	Forecast at 30 June 2031	Forecast at 30 June 2032
Operating surplus ratio	Between 0% and 10%	2.5%	-13.0%	-9.6%	-9.8%	-8.5%	-9.1%	-8.3%	-7.5%	-6.9%	-7.4%
Asset sustainability ratio	greater than 90%	94.1%	149.0%	100.0%	100.0%	101.0%	101.0%	102.0%	102.0%	119.0%	135.0%
Net financial liabilities ratio	not greater than 60%	-30.2%	0.4%	-2.5%	-5.0%	-8.3%	-11.4%	-14.6%	-18.6%	-21.6%	-24.6%

Certificate of Accuracy

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

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

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



Mayor

Tony Rayner

Date: 13/10/2023



Chief Executive Officer

Brett Walsh

Date: 13/10/2023



2022-2023
**Annual
Report**



**Longreach
Regional Council**
Ilfracombe Isisford Longreach Yaraka