

Somerset Regional Council **Annual Report**

2024 - 2025



Somerset
REGIONAL COUNCIL

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HISTORY AND PROFILE

Somerset Regional Council was formed on 15 March 2008 following the amalgamation of the Esk Shire and Kilcoy Shire Councils.

Somerset Regional Council has a Mayor and six Councillors who are elected by their constituents and serve a four-year term.

This regional local government is one hour west of Brisbane and has strong agricultural, environmental, heritage and tourism values. It contains important vegetation and forest, areas of high scenic and landscape amenity and significantly, the key water catchments for South East Queensland.

The Somerset region is home to about 25,057 people with an area of 5,373 sq km and major townships of Esk, Fernvale, Kilcoy, Lowood and Toogoolawah. Neighbouring local governments are Brisbane City, City of Moreton Bay, Sunshine Coast, Gympie, South Burnett, Toowoomba, Lockyer Valley and Ipswich City.

Somerset Regional Council's logo represents the region's two major dams, with the larger body of water representing Wivenhoe and the smaller body being Somerset. The overall shape of the icon with the water flowing from Somerset to Wivenhoe creates the shape of an 'S'.

The previous Esk and Kilcoy Shire Councils had adopted floral and fauna emblems. The continued use of these emblems is symbolic, given none of the emblems are reflected in the logo. On 19 December 2008 Council adopted the following emblems:

Floral: Weeping bottlebrush (*Callistemon viminalis*)
 Native frangipani (*Hymenosporum flavum*)

Faunal: Red deer (*Cervus elaphus*)

Deer were first introduced into Queensland in September 1873 when two stags and four hinds were released at Scrub Creek, Cressbrook Station. These deer were from Windsor Great Park and were a gift from Queen Victoria to the Acclimatization Society of Queensland. Today, the descendants of the original release are well entrenched in the ranges of the Brisbane and Mary Valleys.

Somerset Regional Council covers the largest local government land area in South East Queensland and has the smallest rate base. Despite the challenges, the region continues to develop in an economically, environmentally and socially sustainable way.

MAYOR'S REPORT

It is my great pleasure to present Somerset Regional Council's Annual Report for the 2024-2025 financial year.

This past year has been one of purposeful progress and community strength for the Somerset region. While our organisation has continued to deliver important services and major projects, what stands out most is the spirit of collaboration between Council, community, business, and our regional partners that continues to guide our growth and shape our future. In 2024-2025, my fellow Councillors and I spent a significant amount of time outside of the region advocating to the State and Federal governments on behalf of Somerset.

Council advanced several significant planning initiatives this year, reflecting our long-term commitment to sustainable development. Following the statutory review of the Local Government Infrastructure Plan, we started work on the major amendment, including updated planning assumptions and a revised Priority Infrastructure Area. Likewise, a major amendment to the Somerset Region Planning Scheme progressed to State Interest Review, marking an important milestone in ensuring our planning framework remains contemporary, resilient, and responsive to future needs.

Economic development has also been a strong focus. The first annual scorecard for our Economic Development Strategy highlighted meaningful progress across marketing, future planning, and facilitating change by strengthening relationships with local business, regional partners, and key stakeholders, including the Council of Mayors (SEQ). The early stages of the Lowood Futures Strategy and Kilcoy Streetscape Revitalisation Project have been supported by \$1.66 million in SEQ City Deal funding, with strong contributions from newly established community advisory committees. These partnerships will help define the next chapter for both towns and position Somerset for long-term prosperity.

On behalf of Council, I extend our sincere thanks to former Councillor Kylee Isidro, who resigned in June 2025. Cr Isidro made a valued contribution to our community, and we recognise her service and dedication.

As we look ahead, our focus remains clear: to build a thriving, connected region that honours our heritage while embracing new opportunities. I thank my fellow Councillors, Council staff, volunteers, businesses, and residents for their continued commitment to Somerset's future.

My team of Councillors come from different walks of life but we have worked collaboratively to plan for Somerset's future and I look forward to building on this year's achievements into 2025-2026.

Cr Jason Wendt
Mayor

CHIEF EXECUTIVE OFFICER'S REPORT

Section 190(1) of the Local Government Regulation 2012

Annual Report 2024–2025

Report of the Chief Executive Officer

The 2024–2025 year has been one of strong delivery, strategic focus, and collective achievement for Somerset Regional Council. Guided by the five themes of our Corporate Plan: Natural Somerset, Vibrant Somerset, Prosperous Somerset, Well-Planned Somerset, and United Somerset, Council has once again demonstrated resilience, innovation, and commitment in serving our community.

Despite ongoing recovery efforts following the floods of prior years and the economic headwinds affecting regional councils across Queensland, Somerset has continued to grow stronger through sound financial management, collaborative partnerships, and community engagement. I am proud to report that all actions under our Operational Plan have either been satisfactorily completed or remain on track.

Protecting and enhancing our natural environment remains a cornerstone of our work. Council has continued its strong advocacy through partnerships with Seqwater and the Council of Mayors' Resilient Rivers Initiative, leading to important outcomes such as the ongoing Black Snake Creek Program and the Mid-Brisbane Reserve Project. Environmental offsets were successfully delivered at Moore Station on the Brisbane Valley Rail Trail and at Eskdale Road, Toogoolawah, balancing necessary infrastructure development with our responsibility for environmental stewardship.

Council maintained the Environmental Levy, strengthened pest management programs, and supported landholders across the region through targeted programs and a dedicated team proactively undertaking treatments whenever possible. Community initiatives such as Free Tree Days continued to foster environmental awareness and participation. Our transfer stations, recycling and landfill operations at Esk all remain compliant with EPA requirements. Fire ants remain an ongoing biosecurity threat, and Council has continued to liaise with the National Fire Ant Eradication Program while advocating to the Federal and State Governments for increased funding and support. Collectively, these initiatives demonstrate Council's commitment to sustainability and care for the natural environment.

Somerset's vibrancy has continued to shine through arts, culture, recreation, and community events. The inaugural Harvest Biennial Exhibition was a highlight of the year, featuring 13 workshops and earning finalist recognition in the 2025 Museums & Galleries Queensland Gallery and Museum Achievement Awards. Council's investment in cultural infrastructure continued through the development of a Public Art Plan for the Brisbane Valley Rail Trail, ongoing collaboration with First Nations and multicultural communities, including the successful Kilcoy Multicultural Carnival, and the draft development of our first Reconciliation Action Plan.

Our commitment to recreation was equally strong. External funding was secured for the Toogoolawah Swimming Pool with the tender awarded, construction underway and the project on track for completion in late 2025. Other significant recreation projects included irrigation upgrades for the Fernvale Sports Park and continued progress on the Mount Glen Rock Hiking Trails Project, developed with input from Traditional Custodians through a Cultural Heritage Management Plan.

Council also progressed the Showgrounds Network Review, implementing various improvements across the region. The Kilcoy Indoor Sports Centre Upgrade received external

grant funding, with design solutions finalised and tenders called. This will be an exciting project that will deliver a high-quality community asset. Council remains committed to ensuring all facilities are inclusive, accessible, and well used by residents and visitors alike. Together, these projects and ongoing services, including our libraries and The Condensery in Toogoolawah, continue to enrich Somerset's cultural life and enhance community wellbeing.

Economic growth and tourism have again been defining features of the year. The Agritourism Mentoring Program continues to empower local producers, while the Experience Somerset brand has again positioned our towns among Queensland's Top Tourism Town finalists, with Kilcoy proudly receiving a bronze award for Top Small Tourism Town and Toogoolawah winning silver for the Top Tiny Tourism Town category. Importantly, this award recognises the people who make up our wonderful towns and the spirit that defines our community.

Council strengthened relationships with local operators through tourism workshops and networking events, alongside the well-attended Somerset Business Breakfast and our "Support Our Somerset" campaign. We remain an active member of the Small Business Friendly Councils program, continuing to advocate for and support local enterprise.

Strategic planning also remained central to prosperity. The Lowood Futures Strategy and Kilcoy Streetscape Revitalisation projects, supported by \$1.6 million in South East Queensland (SEQ) City Deal funding, are shaping sustainable, community-led town futures. Additional disaster readiness grants will assist with tree planting and streetscape greening to create cooler, more resilient town centres. The completion of the Visitor Accommodation Study, together with ongoing implementation of strategies in our Economic Development Strategy—*The Next Horizon*—ensures Somerset remains positioned for investment, growth, and opportunity. Meanwhile, the Lockyer Valley and Somerset Water Collaborative remains a critical advocacy project to advance regional water security for agriculture and long-term growth.

Council's commitment to sound infrastructure and planning has underpinned a year of significant achievement. Major projects progressed across the region, including upgrades to Toogoolawah Biarra Road, Ivory Creek Road, Clarendon Road, and multiple stormwater and footpath improvements. The completion of betterment works at Scrub Creek Bridge and Patrick Estate Bridge marked another milestone in delivering resilient infrastructure.

Our advocacy for Brisbane Valley Highway upgrades has yielded positive results, with an additional \$40 million in Federal and State investment secured to improve safety along this vital corridor. While this investment is welcomed, Council remains committed to long-term advocacy for future upgrades and matching funding for both the Brisbane Valley and D'Aguilar Highways. Council continues to play a leadership role in the Northern SEQ Regional Roads and Transport Group, currently serving as Chair.

Grant funding outcomes this year have been exceptional, including \$5.2 million for the Toogoolawah Pool Upgrade, \$5.7 million for the Kilcoy Indoor Sports Centre, \$5.3 million for the Toogoolawah Library and Cultural Centre, and \$2 million for the Mount Glen Rock Hiking Trails Project. These achievements underscore Council's capacity to secure and deliver major capital projects supported by strong business cases.

Council also played a key role in disaster preparedness and response throughout the rain events of December 2024 and Ex-Tropical Cyclone Alfred in March 2025. While impacts were less severe than expected, our response demonstrated excellent planning, coordination, and community resilience.

Council has continued to strengthen governance, culture, and engagement. We completed an ongoing review of policies and delegations, expanded digital services through customer e-service tools, and advanced the development of a new website to greatly enhance interaction between Council and the community. Our commitment to work health and safety continues to deepen, with updated documentation, targeted training, and enhanced consultation processes. Workforce development remains a priority, supported through apprenticeships, traineeships, and the celebration of Team Somerset Day – Positive Interactions, reinforcing our shared team values.

Councillors continue to lead by example, engaging directly with the community at workshops, events, and advisory committee meetings, fostering transparency and trust in local government as the level of government closest to the people.

The delivery of the 2024–2025 Operational Plan has been exceptional, reflecting a united, forward-thinking organisation driven by a shared purpose of serving our community. Our adopted budget has proven sustainable, supported by robust long-term planning, and the ten-year financial plan continues to provide stability for future investment and service delivery.

This year's success is a testament to the leadership of the Mayor and Councillors, the dedication of our staff, and the strong partnerships across government, industry, and community. Together, we continue to build on our vision that the Somerset region, with its unique identity and proud heritage, is vibrant, cohesive and connected, providing the foundations for a prosperous rural lifestyle.

Andrew Johnson
Chief Executive Officer

ELECTED MEMBERS

The Somerset region is undivided for electoral purposes. Each Councillor represents the overall public interest of the region. The Mayor and Councillors are elected by all voters in Somerset. Elections were last held on 16 March 2024, with the below Councillors elected.

These seven elected representatives are responsible for formulating Council policies, the corporate plan and operational plan, and making decisions to achieve Council's goals.



Cr Jason Wendt (Mayor)

Dr Jason Wendt was first elected as a Councillor for Somerset in March 2020 and in March 2024 was elected Mayor.

He has proudly called the Somerset region his home, together with his wife Laurisa and their three boys, for more than two decades.

Jason is a qualified vet who graduated with first class honours and has practiced since 1996. In his spare time, you will find him working on the land, in his tractor or the cattle yards across Somerset.

In addition to his passion for animals, Jason is passionate about community and has actively been involved in the Fernvale Rural Fire Brigade for more than two decades, amongst other community roles.

Jason is a progressive thinker who wants to empower the community to help create a sustainable future.

He is an advocate for effective and well-thought-out development that balances the liveability of the Somerset region with its rural amenity.



Cr Helen Brieschke (Deputy Mayor)

Helen Brieschke moved to the Somerset region in 1976 after experiencing Cyclone Tracy in Darwin as a child. She has been an active volunteer in the community since her teenage years and has held executive positions in many associations. Helen has been actively involved with the historic Toogoolawah Pictures, Alexandra Hall, for nearly four decades.

Helen, and husband David owned and operated a wholesale milk distribution business in the Somerset region for 33 years, while working and raising a family.

Cr Brieschke was first elected to Council in 2012 and was elected Deputy Mayor for a second term in 2024.

She has a strong commitment to the community with a keen interest in recreation, environment, the arts and Council's core services.

As an experienced Councillor of more than a decade, Cr Brieschke is dedicated to fulfilling her role in representing the Somerset community.



Cr Brett Freese

Brett Freese was first elected as a Councillor in 2024 but he is no stranger to Somerset having lived at Glamorgan Vale, on a family farm, for most of his life.

Dedicated to serving the community, Brett has had various involvement with several groups and boards including the Glamorgan Vale Water Board and the Community Bank Lowood-Fernvale.

Brett has a background in information technology and spent much of his life working across multiple industries including water, local government, transport, telecommunications and agriculture.

He is passionate about the agricultural industry, infrastructure management, pest management and tourism.



Cr Tiara Hurley

For the past decade, Tiara Hurley has called Somerset home. In 2024 she was elected as a Somerset Councillor.

Together with her husband and their two young children they live on a cattle grazing property at Lower Cressbrook and have strong agricultural ties.

Since moving to the region, Tiara has embedded herself in the community by volunteering her time on campdraft associations in Esk, Kilcoy and Toogoolawah, as well as being part of the Toogoolawah Show Society and the Toogoolawah State School P&C.

She has experience in earthmoving and demolition, real estate sales, has an MC Multi-Combination Truck Licence and more recently completed a Diploma of Local Government.

Tiara is interested in economic development, roads and transport, and striking a balance between growth and environmental conservation.



Cr Michael Bishop

Michael Bishop was first elected to Council in 2024 and has a deeply engrained passion for community development.

For the past decade he has called Somerset home and advocated, through various roles, for improved services for rural communities.

With a lengthy background in clinical services, Michael has served on many boards across child and youth services, mental health, has a background in occupational therapy and is an allied health professional.

He was also a foundation member of the Mental Health Council of Australia. Amongst his many interests, community development and social inclusion rate highly followed by heritage preservation, tourism management, events and infrastructure development.



Cr Sally Jess

Sally Jess has a long association with the Somerset region, including completing her primary and high school education at Esk and Toogoolawah respectively.

In 2003, together with her husband, Sally purchased a beef cattle and cropping farm at Esk. In 2024, Sally became elected as a Councillor for the Somerset region.

She is passionate about representing the community and has a vision for growth in Somerset.

Sally was the secretary of the Esk Show Society for more than a decade. She's also supported many in the community through her work as a multifaceted entrepreneur including interior design, e-designer and offerings through an online boutique.

With a certificate in business, Sally is passionate about supporting small business, improving community engagement, tourism growth and supporting the agriculture, arts and culture sectors.



Cr Kylee Isidro

Kylee Isidro (nee Lukritz) was first elected as a Somerset Councillor in 2020 before being re-elected in 2024.

Kylee Isidro resigned from her position as a Councillor in June 2025.

COMMUNITY FINANCIAL REPORT

Section 184 of the Local Government Regulation 2012

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

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

How we report

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

- **Statement of Comprehensive Income**
How did we perform in relation to our operations over the last 12 months?
- **Statement of Financial Position**
What do we own and owe at year end?
- **Statement of Changes in Equity**
What is the wealth of the community at year end?
- **Statement of Cash Flows**
Where has our cash come from and been used during the past 12 months and how much remains at year end?

Statement of Comprehensive Income

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

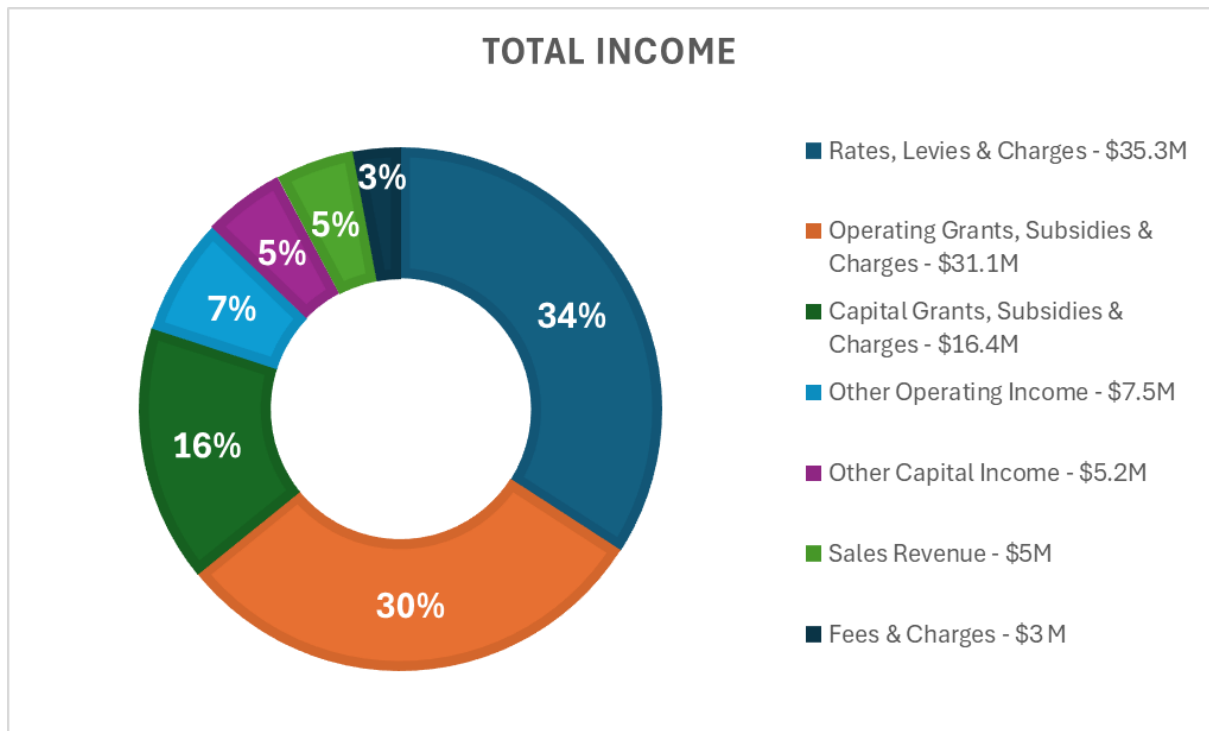
Sources of Income – Where our money comes from...

The majority of Council's income comes from rates, levies and charges, fees and charges, interest, sales revenue, grants, subsidies and contributions.

To provide services to the community, Council must collect revenue. Rates and utility charges are Council's principal source of revenue. Council also charges fees to developers and receives funding in the form of grants and subsidies from other levels of government to help construct and maintain our extensive infrastructure. A total of approximately \$103.4 million in revenue was recognised for the year. This was comprised of \$81.9 million in operating revenues and \$21.5 million in capital revenue.

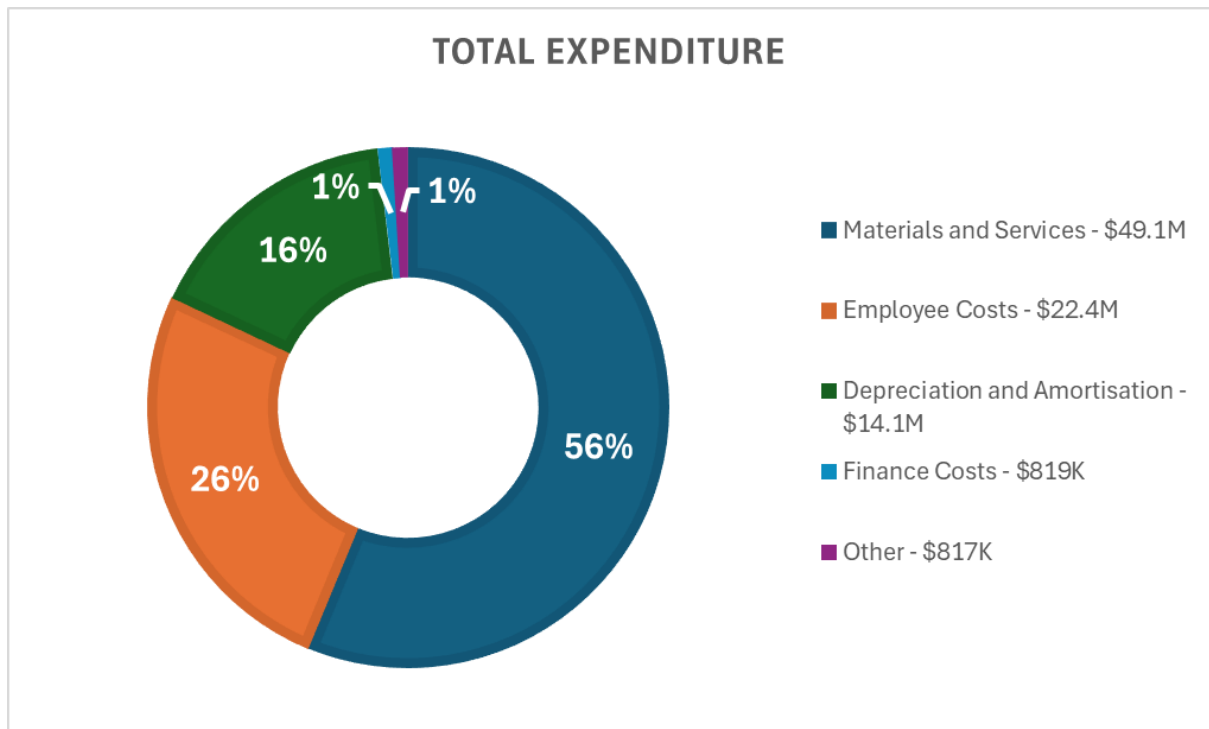
While operating revenues are used to fund the day-to-day operations of Council, capital revenues are used to invest in renewing, upgrading, or increasing Council's asset base. The majority of capital revenues come from State and Federal Government grants and subsidies.

During 2024-2025 Council received an advance payment of the Commonwealth Federal Assistance Grant, increasing operating grant revenue. As the timing of the grant payment is determined each year by the Federal Government, Council's operating results may be impacted by future changes to the timing or amount of the prepayment.



Expenses – Where our money is spent...

Council provides many different services to the community. This work is completed by Council staff and contractors. Council's policy is to encourage the use of local suppliers, where possible, so that money stays within the Somerset community and boosts the local economy. Services provided by Council include planning and development, economic development, tourism, recreation and sport, community and culture, health and environment, waste management and roads infrastructure. Operating expenses are the day-to-day costs of running the organisation such as wages, maintenance, materials, depreciation and finance costs.

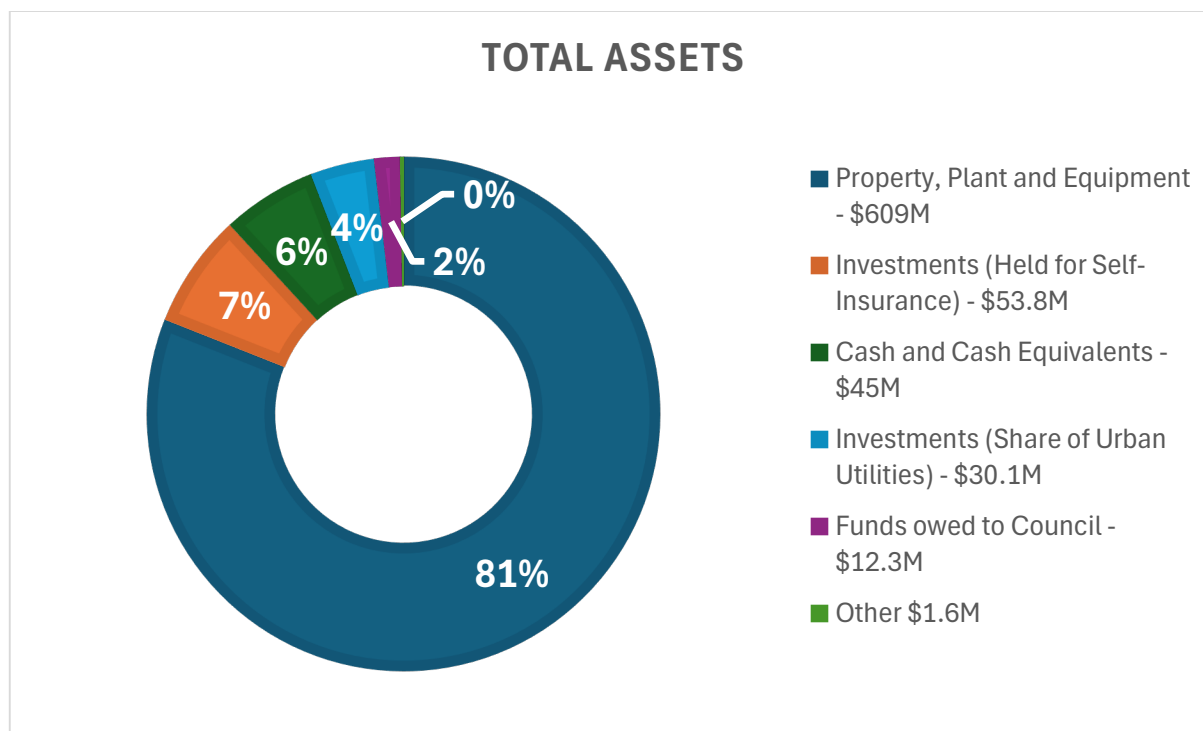


Statement of Financial Position

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

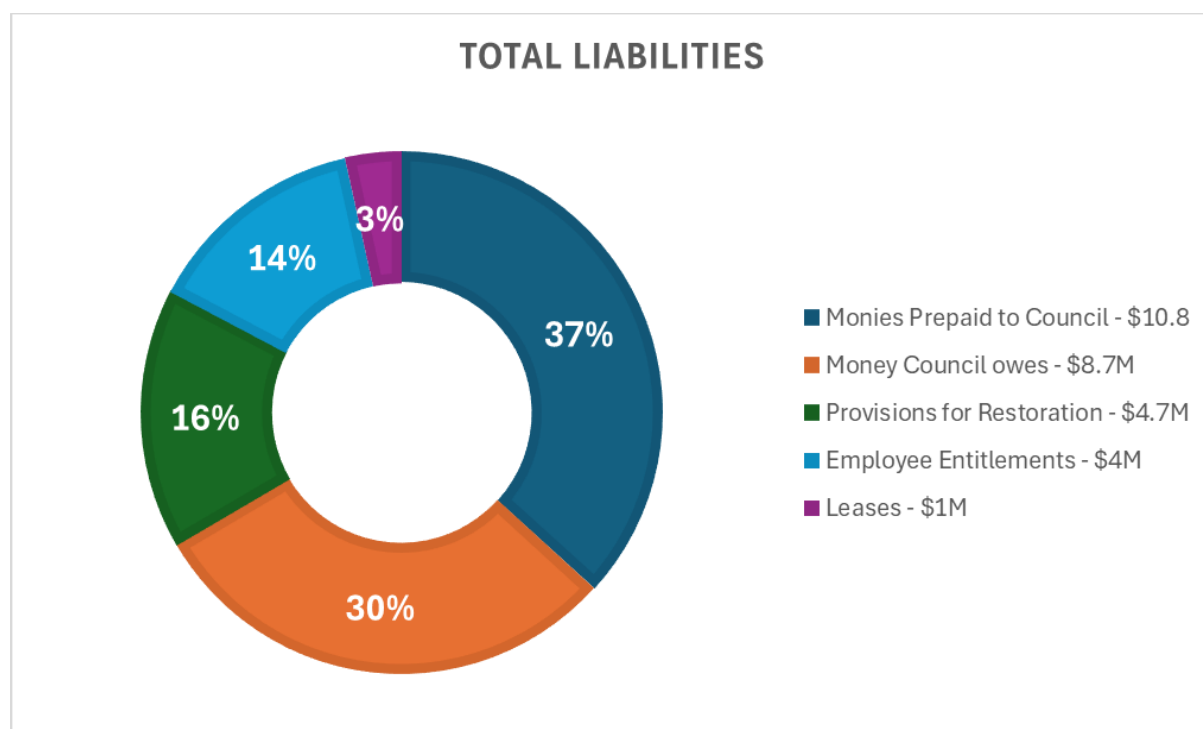
Assets – What we own...

The total value of assets in 2024-2025 was \$752 million (\$662.7 million in 2023-2024). Council's assets include land and buildings, roads, other infrastructure and plant and equipment totalling \$609 million. In addition, Council carries amounts owed by debtors (\$7.3 million) and \$45 million held in bank accounts to assist in funding of future Council operations and the provision of infrastructure. A further \$83.9 million is held in investments for the self-insurance of building and facilities, and our participation rights in Urban Utilities.



Liabilities – What we owe...

Liabilities are the amounts Council owes to suppliers, employees and stakeholders both now and in the future. The total value of liabilities was \$29.3 million (\$36.8 million in 2023-2024). The bulk of Council's liabilities are in the form of grants that have been prepaid (\$10.8 million) which represents 37 per cent of our total liabilities. Provisions include retainment of funds to rehabilitate landfill and gravel pits administered by Council (\$4.7 million) as well as costs relating to employee entitlements (\$4 million).



Statement of Changes in Equity

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

Community equity consists of the asset revaluation surplus and the retained surplus, which increased by a net movement of \$96.6 million during the year. This followed recognition of increases in the value of assets as a result of a comprehensive asset revaluation.

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

Community equity consists of the asset revaluation surplus and the retained surplus, which increased by a net movement of \$96.6 million during the year. This followed recognition of increases in the value of assets as a result of a comprehensive asset revaluation.

Statement of Cash Flows

This statement identifies how Council received and spent its money during the year. The result details what cash is available at year end.

While Council's cash balance is \$45 million at the end of the year, it is important to note that an additional \$53.8 million is held in investments held for self-insurance that are separately disclosed at 30 June 2025. Council pools and invests funds throughout the year, in low-risk short-term investments in accordance with our investment policy with the aim to optimise the best rate of return.

Looking forward, Council's short-term cash flows indicate that sufficient cash is available to meet recurring activities.

Overall Trends

Financial ratios are calculated using inputs from financial statements to gain meaningful information about an organisation's financial performance. The following ratios are measures of financial sustainability and have been prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2025.

Council's current year financial sustainability statement, the related Auditor-General's report and Council's long-term financial sustainability statement are located at the end of Council's Annual Financial Statements published within this report.

CORPORATE AND COMMUNITY SERVICES

Information Technology

Over the past year, the ICT team has continued to deliver critical upgrades, support, and strategic improvements across Council's technology landscape. Our efforts have focussed on infrastructure, security, operational efficiency and collaboration with internal departments.

Infrastructure and Hardware Upgrades

- Ongoing software and infrastructure upgrades have been delivered in alignment with budgetary constraints and operational needs.
- A lifecycle refresh of mobile devices is underway, retiring outdated handsets and improving mobile accessibility across Council sites.
- Public access computers in all four regional libraries are being replaced with modern hardware to enhance community services.
- Additional hardware uplifts are underway to modernise ageing ICT fleet assets.

Network and Systems

- Council's geographically distributed data and voice network continues to support multiple sites including administration offices, libraries, depots, and mobile devices.
- A comprehensive review of Council's data systems is in progress to ensure appropriate data handling and system efficiency.

Security and Compliance

- The ICT team responded to an increase in cyber threats by allocating additional resources to cybersecurity.
- Multiple internal and external audits were conducted, with ongoing implementation of recommendations.
- Staff training workshops were delivered to raise awareness and improve resilience against cybercrime.
- Privacy Awareness Week 2025 was promoted under the theme "Privacy - it's everyone's business," reinforcing our commitment to data protection.

Operational Support and Collaborations

- ICT worked closely with the Finance team to enhance reporting functionality and support KPI analysis.
- Collaboration with the Operations and Facilities teams led to a region-wide CCTV audit and upgrades, improving footage accessibility and site security.
- Documentation and procedural reviews were conducted to ensure consistency and completeness in organisational tasks.
- Somerset Civic Centre staff were successfully migrated to the refreshed front-of-house environment as part of the 2024 update.

eServices and Development Application Tracking System

Council's eServices portal (eservices.somerset.qld.gov.au) continues to provide 24/7 information via our website, including development application details, property information including zoning and other planning overlays, mapping, cemetery register enquiries and access to flood camera images. eServices received over 1,108,000 page views during the financial year.

Council Website and Have Your Say

The primary corporate website (somerset.qld.gov.au) received over 584,000 page views during the financial year. Council departments have developed new sections and redesigned others for a more user-friendly and efficient experience. The website continues to provide

excellent online community engagement with three public surveys in the 'Have Your Say' section which, combined with events pages, received 12,414 views.

Records Management

Council's correspondence is processed by the Records Department and entered into MagiQ, the Electronic Document and Records Management System. Statistics for the past year are outlined below.

Documents Registered	Date Range	Date Range	Date Range	Date Range	Date Range
	2024 - 2025	2023 - 2024	2022 - 2023	2021 - 2022	2020 - 2021
Total Documents Registered	117,621	112,129	98,016	102,820	97,971
Incoming Documents	37,321	25,377	40,814	36,331	32,024
Internal Documents	11,178	4,552	10,666	5,970	5,226
Outgoing Documents	24,192	15,308	28,420	23,143	24,774
Actioned Documents	10,313	9,062	11,142	12,107	10,813
Customer Requests	5,051	5,107	6,608	4,954	4,550
Councillor Requests	124	142	366	273	167

Note: The total documents registered includes document types not listed in the table (e.g. confidential documents, artworks, decision sheets).

During this period, Council received five applications seeking access to Council's corporate memory under the *Right to Information Act 2009*.

<i>Right to Information Applications for Financial Year</i>					
	Date Range	Date Range	Date Range	Date Range	Date Range
	2024 - 2025	2023 - 2024	2022 - 2023	2021 - 2022	2020 - 2021
Number of Applications	5	8	4	5	13

The response time recorded for tasks sent to officers via Council's electronic document management system is indicated below.

Completed Response Times 2024 - 2025	
0 – 7 days	77.04
8 – 14 days	9.50
15 – 21 days	4.51
22 – 28 days	3.31
29 – 60 days	4.14
61 – 90 days	0.97
91 – 180 days	0.44
180+ days	0.09
TOTAL	100.00%

Governance and Business Improvement

Policy Framework

The Queensland Audit Office (QAO) recommended in the Financial Audit Report for Local Government 2023 – Report 8: 2023-24, published on 29 January 2024, that Councils: “Implement processes to ensure policies and procedures are regularly reviewed and kept up to date.” During the 2024-2025 financial year, a policy framework was developed to:

- identify the process for development and review of Council's policies and procedures
- capture and maintain policies and procedures
- support the regular review of Council's policies and procedures.

It is anticipated that the policy framework will be considered by Council at an Ordinary Council meeting scheduled for the 2025-2026 financial year.

Delegations Register

Council's delegations register has been maintained in accordance with legislative requirements. It is best practice to delegate as far down the organisation as practicable for efficiency purposes. As such, it is anticipated the delegations to staff will be reviewed and expanded, where appropriate, should the policy framework proposed be acceptable to Council. The development of policies, procedures, protocols and forms in a way that aligns with the proposed policy framework will support effective decision making that is consistent with Council's strategic position. It will also provide assurance that decisions made at a level below Council have requisite authority.

Community Development

Active advocacy for improved health services

Advocacy activities were carried out to improve health and support services in the region, using a variety of means. The Community Development Coordinator (CDC) sits on the following committees:

- West Moreton Health Consumer and Community Advisory Council
- Standby Darling Downs West Moreton Advisory Group
- Brisbane North Primary Health Network (BNPHN) Social Prescribing Steering Committee
- Metro North Health Telehealth Group
- Moreton Elder Abuse Prevention Network
- West Moreton Older Person's Collaborative

Membership provides an opportunity for Somerset residents to have a voice to advocate for their needs. In addition to these opportunities, ad hoc discussions are held with allied health professionals, who are interested in outreach to the region. This has resulted in additional paediatric services in Kilcoy and Esk. The CDC was also asked to work alongside the BNPHN in determining the best course of action to help make the Carefinder Program more robust for Kilcoy. A new model of service delivery has been developed, which will break down barriers for older disadvantaged Kilcoy residents to help them access aged care services.

Community Wellbeing Hubs

The Esk Community Wellness Hub continues to attract several health and support services on a regular basis. These include a visiting optometrist and audiologist, aged care service provider and a service which helps primary school aged children with behavioural issues. Unfortunately, the Good Shepherd Financial Counselling Service did not attract sufficient engagement to warrant outreach, so the service was withdrawn after six months. The mental health service which was providing free mental health coaching also withdrew due to insufficient staffing resources.

ALARA Queensland continue to use the grounds for a community carwash on Monday mornings. This helps their National Disability Insurance Scheme participants connect positively with community members. It continues to be popular and now includes internal as well as external car cleaning. Goodness Enterprises, a food hamper service commenced visiting on Monday mornings to help people struggling with cost-of-living pressures.

The Kilcoy Community Wellness Hub continues to attract additional services including paediatric occupational therapists and physiotherapists and a paediatric speech pathologist. These services outreach from Maroochydore. A perinatal nurse commenced a fortnightly outreach in May. Her role is to support new parents with postnatal mental health concerns during a baby's first year.

The Good Shepherd Financial Resilience Officer who outreached monthly from the Caboolture Neighbourhood Centre (CNC) ceased outreach at the end of June 2024.

Interagency networks and other groups

Council coordinates two regional interagency networks to encourage support services to outreach into the region. One covers the West Moreton side of the region, taking in the Brisbane Valley and the other Metro North, covering Kilcoy. Most services outreach from either Ipswich or Caboolture and it is important that all services funded to cover the Somerset region do so. The interagency meetings are held monthly from February to November and alternate between online and in-person.

Council has been an advocate for the needs of older persons, with most enquiries to the CDC being for support to stay at home or for transport to hospital or medical appointments. Throughout this financial year these enquiries continue to dominate all requests for assistance. The CDC continues to raise transport concerns as well as other issues impacting older residents to the West Moreton Older Person's Collaborative and the West Moreton Health Consumer and Community Council.

Events and Activities

Events provide an opportunity for services to interact with residents in a soft entry approach. This year Council hosted several community events. Once again, the Teddy Bears' Picnic was held in Esk in the September school holidays and the Mad Hatter's Tea Party was held at Lowood in the April school break. Both annual events focus on connecting families with young children to services, during a fun and welcoming activity. The events are supplemented with a free sausage sizzle, children's disco and free face painting.

In October, Council held the Regional Seniors Event in Esk. This year it included an information session encouraging seniors to complete an emergency medical information booklet, containing all relevant medical and health related information.

In March, Somerset women were invited to attend an International Women's Day celebration at the Civic Centre. Unfortunately, the guest speaker was unable to attend due to the imminent arrival of Ex-Tropical Cyclone Alfred. Despite this disappointment, the high tea was enjoyed by all who attended.

Partnerships

The CDC continued to partner with other agencies in the Ipswich Police District to provide activities during Child Protection Week. Council's partnership with the Ipswich Community Youth Service in holding the Lowood Youth Fest earlier in the calendar year was recognised for an award at the Gala Dinner.

Somerset Region Support Service

Council's CDC role and half of the Youth and Community Development Officer's role is funded by the Queensland Government under the Neighbourhood Centres Initiative. The current five-year contract runs until September 2028. Unlike most other neighbourhood centres which operate out of a building and cover a relatively small geographical area, the Somerset Region Support Service covers the entire Local Government Area. Requests for service mainly come via phone calls, rather than face to face interaction. As the region straddles multiple health, police, child safety and education districts, it creates a challenging patchwork of service delivery, leaving most residents confused where to turn for assistance when needed.

Requests for information and supports continued to be predominately from older persons around transport and staying safe in their homes. The number of people needing financial support continued to increase throughout the year. Social groups across the region continued to be supported and community action included helping the Blue Light Disco group to establish and working towards making Somerset dementia friendly.

The service also received an additional \$5,000 in emergency relief funding from the Department of Families, Seniors, Disability Service and Child Safety to assist residents experiencing financial hardship. This was used to provide either food hampers or food vouchers to local grocery stores.

Somerset Social Plan

The Somerset Social Plan Advisory Committee commenced its quarterly meetings in October, with health and transport being common agenda items. Council commenced developing its Reconciliation Action Plan which is scheduled to be adopted in 2025.

In Good Company

Council was successful in being awarded a grant for a five-year program to reduce social isolation and loneliness in seniors. A part-time Community Outreach Officer position was created to support the program which commenced in January. The program provides social activities and information sessions throughout the region to support our aging population. Information session on dementia, scam awareness, telehealth, older persons driving and disaster preparedness have been held. Social activities have had mixed success with Midday Movies in Kilcoy being the highlight.

Youth Engagement

Youth engagement and leadership

The 2025 Somerset Youth Leaders' Camp was held at the Sunshine Coast Recreation Centre, bringing together 31 student leaders aged 13 to 17 from Kilcoy, Lowood, and Toogoolawah

State High Schools (SHS). The camp provided an environment for leadership development, with a focus on teamwork, communication, and confidence-building. Activities facilitated by PCYC were particularly well-received, offering hands-on experiences that resonated with participants. Highlights included the creative 'Egg-tivity' bonding exercise and collaborative beach games, which fostered inter-school connections and a sense of community. Feedback from students and staff has informed planning for future camps.

Spooky Somerset – Halloween Event – 31 October

On 31 October, Council hosted its inaugural Halloween celebration, *Spooky Somerset*, in Lowood. This free community event featured a variety of engaging activities and stalls from local support services offering information and Halloween-themed prizes. The event attracted over 300 attendees and received positive feedback from both the public and stallholders, highlighting its success in bringing the community together in a fun and festive atmosphere.

School Holiday Programs

School Holiday Program	Council events (youth targeted)	Attendance (Participants=P Spectators/Guardians=SG)
Winter SHP (July 2024)	Somerset Skateboarding and Scooter Championship - Fernvale	35 = (30P 5SG)
Spring SHP (September 2024)	Sport and Movie Magic Kilcoy	150 = (100P and 50SG)
Summer SHP (December 2024)	Roller Disco - Esk	Postponed due to weather
Autumn SHP/Youth Week (April 2025)	Sports and Movie Magic Fernvale Roller Disco Esk	102 = (80P 22SG) Postponed due to weather

Table – Council School Holiday Program activities: events targeted at youth
(Attendance numbers are broken down to identify participants (P) and spectators and guardians (SG) at events.)

The Somerset School Holiday Program (SHP) aims to deliver information and activities to children, youth and families in the Somerset region for the school holiday periods. To promote all known activities on offer to the community, information is sourced for both Council and other organisations' activities and then distributed through various platforms including the SHP calendar on Council's website, media releases, physical banners, Council's LED screens, newsletters and poster display.

Council developed a wide range of activities for children, youth and families in Somerset during the school holiday periods from July to June. Activities were organised by various departments and have a range of target audiences; those that were developed and targeted specifically for youth are listed in the above Table.

School Support

School support is offered on an ongoing basis to the three high schools in the region. This support aims to establish positive relationships between Council and the schools, provide additional opportunities for Council to collaborate and consult with youth and provide opportunities for Council to establish advocacy needs. This support includes Careers expo, wellbeing expo support, Council supported RUOK Day, Anti-Bullying Day, Random Act of

Kindness Day, school donation points, cash donations and general assistance in response to arising requests, opportunities and news.

The Top Blokes Mentoring Program was delivered over two terms at Toogoolawah SHS. It was funded through the Alcohol and Drug Foundation's Local Drug Action. It supported 15 young men identified as a mix of emerging leaders and those facing behavioural and social-emotional challenges. The program achieved positive outcomes, with improvements in student attitude, confidence, and peer relationships observed in 12 of the 15 participants. Teachers reported better classroom engagement and conduct, while survey data indicated increased student confidence and stronger peer connections. Attendance remained stable or improved, and behavioural incidents notably decreased.

Council, in partnership with the three Somerset high schools and the Wellness Committee (Council's internal staff wellbeing program), continued its support for students through the School Donation Points initiative. Individualised donation boxes located at Esk, Kilcoy, and Lowood Libraries received generous contributions from the community, which were distributed to the respective schools throughout the 2024–2025 year.

In addition to in-kind donations, Council's Wellness Committee provided biannual financial contributions to each high school on a rotational or emergency basis, beginning in July 2022. With all three schools having now received support, the Committee will explore opportunities to extend its assistance to other community groups or initiatives moving forward.

Emerging Elders Camp

Council continued its annual support of the Emerging Elders Camp, a culturally enriching three-day program held at the Stanley River Environmental Education Centre. First Nations students from Lowood, Toogoolawah, and Kilcoy State High Schools participated in activities designed to explore the leadership traditions of Jinibara Elders and apply these teachings within their school communities. The camp offered immersive experiences including canoeing, hiking, storytelling, tribal games, language learning, and exploration of Jinibara tools and technologies. Council funded transport for participating students, reinforcing its commitment to cultural education and youth leadership development in the Somerset region.

Partnerships

Council played a key role in the Regional Youth Mental Health Forum steering committee for the annual 'Talkin' It Up' events in 2024 and 2025. This collaborative initiative brought together representatives from West Moreton Health, the Department of Education, Ipswich Community Youth Service, Headspace, Ipswich City Council, and other regional stakeholders. The forum promotes mental health awareness and the Wheel of Wellbeing framework among young people and their peers. Council staff were instrumental in the planning and delivery of events, contributing significantly to their success through active engagement and coordination. The 2024 event was held on 2 August.

Youth Engagement Strategy

The Somerset Youth Engagement Strategy was successfully reviewed and finalised in October, following extensive consultation and research. Led by The Social Strategies Co., the updated strategy builds on the 2015 framework and aligns with Council's Corporate and Social Plans. Youth consultation was central to the review, with over 1,000 students from Kilcoy, Lowood, and Toogoolawah State High Schools participating in surveys and workshops. Key issues identified included drugs and alcohol, lack of recreational activities, crime and safety, mental health, and transport.

The final strategy is data-driven, referencing ABS Census data, projected population growth, and youth-specific indicators such as engagement in education and employment, income levels, health conditions, and homelessness. It outlines 39 recommended actions across 8

strategic areas including communication, education, health, recreation, safety, transport, and youth leadership. The strategy positions Council to better support its youth population through targeted, inclusive, and responsive initiatives over the next five years.

Education and employment

Council remains committed to supporting youth pathways into education and employment through the provision of traineeships and apprenticeships, as well as active participation in school career expos. Council also fosters connections between employment service providers and local networks by promoting opportunities through interagency meetings, online platforms, and direct communication with schools and community stakeholders.

Support for young people, parents and carers

Council strengthened connections between Somerset schools and support services through active participation in interagency meetings and school events. Key resources were regularly shared with school staff and families via newsletters and online platforms. To improve access to support, Council developed and distributed a compact Youth Emergency Card listing key services, with plans for a future digital version.

Participation in local and regional forums

Council staff actively participated in a range of local and regional forums throughout the year, contributing to collaborative efforts that support youth and community development. Engagement included attendance at interagency meetings, the Queensland Youth Community Development Network, and the Regional Youth Mental Health Forum. These forums provided valuable opportunities for Council to share insights, strengthen partnerships, and advocate for the needs of young people across the Somerset Region.

Sport and Recreation

The 2024-2025 financial year saw Council implement a range of programs, projects and events aimed at providing Somerset residents with enhanced opportunities to be physically active. Council continues to search for new initiatives to implement within the community and to improve existing services.

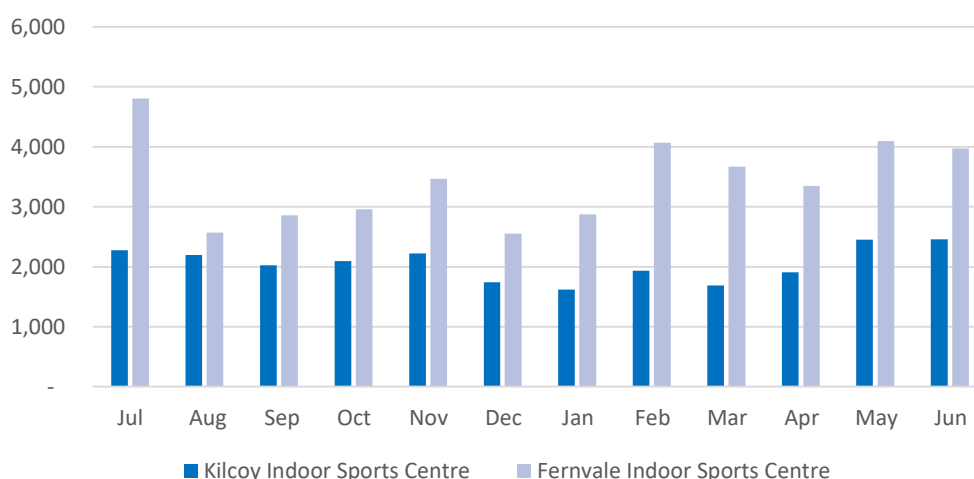
Indoor Sports Facilities Operations

The Fernvale Indoor Sports Centre (FISC), managed by the Police Citizens Youth Club Queensland (PCYC), recorded the facility's highest annual attendance of 41,228 and increased its membership to 1,105.

PCYC continued to deliver a range of community-based programs at the FISC including 'Braking the Cycle', 'Blue Edge', 'Team Up', 'Elevate', 'Youth Drop In', 'Boxing After Dark', 'Drop in Basketball', Gymnastics, 'Playtime' and 'Little n Active'. Additionally, PCYC ran programs with local schools both onsite at FISC and at school locations.

The Kilcoy Indoor Sports Centre (KISC) had an increase in annual patronage with a total of 24,618 visits, the second-best annual attendance on record. This figure is higher than the historical average annual patronage at the facility, which is 20,729 visits per year. There was an increase in membership at the facility, finishing at a total of 160.

The KISC continues to be well utilised by the community, including the Kilcoy Gymnastics Club, Kilcoy Army Cadets, Playgroup and Save the Children who base their regular activities at the facility. The Facility Manager, Somerset Health and Fitness, continues to partner with health service providers, as well as providing sport and recreation opportunities to students, people with disabilities and the culturally and linguistically diverse community. Collaborative programs, including 'Healthy Knees and Hips', 'Return to Work', and the 'All Abilities' program have continued to grow.



Graph: Indoor Sports Centre Monthly Attendances for 2024-2025

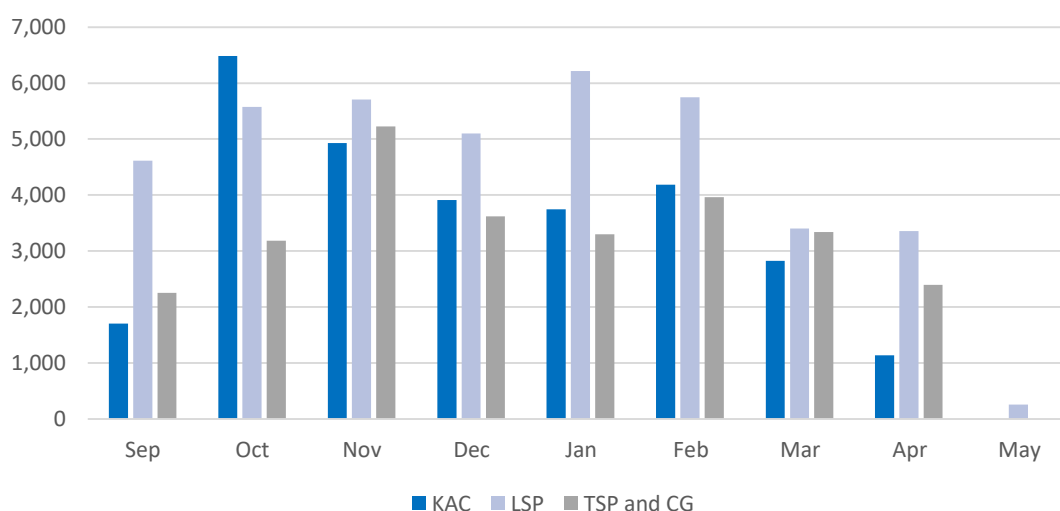
Aquatic Facility Operations

During the 2024-2025 pool season, the Lowood Swimming Pool (LSP) opened on Saturday 31 August and the Kilcoy Aquatic Centre (KAC) and Toogoolawah Swimming Pool (TSP) opened on Saturday 14 September. The KAC and TSP closed on Sunday 20 April whilst the LSP season was extended to Sunday 4 May.

Somerset Health and Fitness is the facility manager for the Toogoolawah Swimming Pool and Community Gym (TSP and CG). The facility continued to set monthly attendance records throughout the year achieving its second-best annual attendance on record with a total attendance of 32,471.

The KAC and LSP, managed by Just Sports n Fitness, had positive attendances throughout the year. Both facilities had record-breaking monthly attendances across the year, with LSP setting an annual attendance record of 39,716 and KAC achieving its second-best annual attendance on record with 28,918 visitors to the facility.

Based upon the success of the 2023-2024 LSP season extension and following community feedback, Council resolved a further trial extension to the LSP season of four weeks (from 31 August to 14 September 2024 and 19 April to 3 May 2025) to confirm community demand for an increased operating season. In addition, Council resolved an extension of hours at the TSP by an additional three hours per week on weekends.



Graph: Aquatic Facility Monthly Attendances for 2024-2025

Promotion of Sport and Recreation

Sport and recreation activities were provided for children, youth and families throughout the year inclusive of multiple State School Under 8s days and the Somerset Youth Leadership Camp. Other events included providing and supporting school holiday activities such as 'Sport and Movie Magic', 'Somerset Skateboard Championships', 'Somerset Sports Smash' and 'Pool Movie Nights'.

Australia Day Pool Parties were conducted at each aquatic facility in 2025 with Council providing free entry, entertainment and a barbeque hosted by a local not-for-profit group. The KAC and TSP hosted over 150 patrons each and the LSP welcomed over 250 patrons.

The "Club IQ" workshop dinner was held at Lowood Bowls Club on 29 January with 29 club representatives in attendance. The workshop dinner included guest speakers and provided clubs with an opportunity to network and discuss common club issues and possible solutions. The Queensland State Government club toolkit 'Club IQ' was introduced to club attendees.

Council supported the Under 8s Day concept across the region's primary schools with visits in September to Prenzlau and Toogoolawah State Schools and assistance in June at Lowood, Kilcoy, Minden and Coominya State Schools, promoting healthy and active lifestyles for children and parents.

The First Nations Sport and Recreation Program, funded by the Queensland Government, was delivered at Somerset high schools. The Kilcoy and Toogoolawah State High School's (SHS) programs started on Wednesday 23 April, with both schools hosting basketball programs – delivered by the Moreton Bay Suns and Ipswich Force respectively. Lowood SHS's program began on Monday 28 April and included a rugby league program delivered by the NRL (National Rugby League) game development team. All three programs aim to increase physical activity levels of Aboriginal and Torres Strait Islander peoples.

The first Esk Old Railway Parkrun was launched in Esk on Sunday 21 September starting from Pipeliner Park, Esk, with the course including the Brisbane Valley Rail Trail and Esk Showgrounds. The event was well attended with around 200 attendees. The event now runs weekly on Saturdays from 7am through the efforts of local volunteers. Council assisted with signage and logistic discussions to ensure the course was established safely.

Pool Movie Nights were held across the region as part of the Christmas School Holiday Program at the aquatic facilities in Kilcoy, Lowood and Toogoolawah. Council provided free

entry, a free big screen movie and a free community BBQ at each venue. Storms forced the rescheduling of the Lowood event to the following week where close to 250 patrons enjoyed the events. Kilcoy (about 100 patrons) and Toogoolawah (about 200 patrons) events went ahead as planned. Men's Shed volunteers from Toogoolawah and Lowood were on hand to ensure Santa was present to gift lollies to the younger attendees.

Experience Somerset sponsored and provided event support to the following regional events; Somerset Multisport Festival, hosted by Atlas Events (Lake Wivenhoe / Logan's Inlet, 12 and 13 October). Rogue Escape, hosted by Rogue Adventures (Lake Wivenhoe / Logan's Inlet, 19 and 20 October).

Somerset Rail Trail Classic 2023

The annual Somerset Rail Trail Classic was held for the 21st time on Sunday 21 July. The event included a run or walk of eight kilometres and three kilometres between Lowood and Fernvale, a ride of 44 kilometres from Esk to Fernvale.

The event had 950 registrations, the events third highest recorded registrations, raising \$2,722 for the nominated community group beneficiaries, The Lions Clubs of Lowood and Fernvale.

Somerset and Somerset Primary Sports Cup

The sixth annual Somerset Sports Cup was held on 23 August at Toogoolawah SHS. This was the second day of this event for 2024. The first day of the seventh annual Somerset Sports Cup (2025) was held on 13 May 2025. Council provided free transport for all schools to attend the events, as well as first aid, trophies and coordination services.

Over 250 students from Kilcoy SHS, Lowood SHS and Toogoolawah SHS competed in each carnival. The format included junior (ages 12-14) and senior (ages 15-17) competitions in soccer, touch football, netball and volleyball. Kilcoy SHS retained the overall trophy for the 2024 Somerset Sports Cup.

The Somerset Primary Sports Cup was held on 13 September 2024 at the Toogoolawah SHS. The event had approximately 100 students from the Esk, Harlin, Linville and Toogoolawah State Schools participate in a multi-sport round robin carnival. Students in years five and six participated in a range of sports, and Esk and Toogoolawah State Schools shared the overall trophy. Council supported the event through the provision of free transport, trophies and assisting with coordination.

Sport and Recreation Projects

In 2024-2025, Council undertook significant construction and planning projects to improve community sporting facilities, including:

- Final works were completed on the Esk Football Grounds irrigation and field refurbishment project, including new goal post installation, laying of additional topsoil and line marking, and Council officers undertaking the irrigation system handover. The project was co funded by the Queensland Government through the Minor Infrastructure Program.
- The Toogoolawah Community Gym Extension Project, co-funded by Somerset Regional Council and the Queensland State Government Minor Infrastructure and Inclusive Facilities Fund, received building approval and a contractor was appointed after a tender process. The extension will include approximately 100 square meters of additional floor space, a mirrored activity wall and a storage bay.
- Work commenced on the Toogoolawah Swimming Pool Upgrade project on 28 April. This project is funded through the Queensland Governments 2024-2027 South East Queensland Community Stimulus Program. Works will see the replacement of the existing

pool with a new eight lane, concrete tiled, 25m outdoor pool including disabled ramp access. Works will include the construction of the new plant and filtration areas, with new filtration and sanitation equipment to be installed, the installation of new shade areas over the splash pad and grassed areas, and compliant PWD concourse.

- The Brisbane Valley Soccer Club clubhouse extension project works were completed. The extension includes male, female and disabled toilets with shower and changerooms for players. The project was co-funded by the Queensland Government through the Minor Infrastructure Program.
- The Kilcoy Indoor Sports Centre Redevelopment project continues to progress with the Tender process closing on 25 June. This project is co-funded by the Queensland Government 2024-2027 South East Queensland Community Stimulus Program. The redevelopment includes the provision of increased floor space for gym, gymnastics and indoor sports, as well as increased carparking capacity, 24-hour gym facilities, new community multi-purpose space, and improved connectivity to the Kilcoy community.

Somerset Libraries, Arts and Culture

Somerset Libraries

In 2024–2025, Somerset Regional Council launched the *Somerset On The Go* mobile app, significantly enhancing access to library and Council services. The app enables residents to search the library catalogue, manage their loans, and borrow, renew, or reserve items directly from their mobile devices. It also allows users to explore upcoming events and register for both library and Council activities, supporting greater digital accessibility across the community.

Somerset Libraries continued to deliver a diverse and inclusive program of community-based activities that promoted creativity, learning, and connection. Highlights included free community workshops held in celebration of NAIDOC Week 2025, regular 'Make and Create' craft sessions for adults, and digital literacy workshops that helped build essential life skills.

Community engagement with Somerset Libraries continued to grow. The service recorded an 8% increase in new library memberships and an 8.6% rise in participation in library programs. Overall visitation reached 83,873, a 3.3% increase on the previous year. Participation in the region's STEAM (Science, Technology, Engineering, Arts and Mathematics) programming also rose by 10%, with a total of 1,487 attendees recorded—demonstrating strong interest in creative learning opportunities across all age groups.

The Condensery – Somerset Regional Art Gallery

In 2024–2025, The Condensery delivered a dynamic and engaging program comprising twelve exhibitions and forty-two public programs and workshops. The gallery welcomed 3,836 visitors over the year, with 46% of attendees coming from within the Somerset Region and 54% visiting from outside, highlighting the gallery's growing reputation as both a local cultural hub and a regional tourism destination.

The program showcased the work of 58 artists, with 60% of participating artists based in the Somerset Region. The exhibitions engaged with both local and national themes and were aligned with Council's priorities around creative excellence, community aspirations, and access to diverse artistic practice.

A major milestone in 2024–2025 was the launch of *Volatile Terrain*, the gallery's inaugural *Harvest Biennial*, which was presented in early 2025. The Condensery was also recognised by Museums and Galleries Queensland with a Gallery and Museums Achievement Award for the exhibition *Healing Garden* and has again been nominated for excellence for *Volatile Terrain*.

Community Events

Throughout the year, Council supported and delivered a diverse calendar of community, corporate and civic events aimed at fostering civic pride, inclusion, and resilience across the Somerset Region.

Regular citizenship ceremonies provided a formal and welcoming introduction to new Australians joining the local community. Australia Day was celebrated with community awards, live entertainment, and a morning tea, bringing residents together to celebrate the region's shared achievements and stories.

A significant new initiative in 2024–2025 was the *Ready Set Somerset Disaster Preparedness Expo*, held during *Get Ready Queensland Week*. The event attracted approximately 700 attendees and featured emergency services displays, guest speakers, children's activities, and interactive elements such as an inflatable obstacle course. The Expo strengthened community awareness of disaster preparedness in a family-friendly setting.

Somerset Civic Centre

The Somerset Civic Centre remained a cornerstone of community and cultural activity in 2024–2025, with nearly 400 bookings recorded throughout the year. The Centre accommodated a broad range of uses, including community dance and acting classes, choral rehearsals, public performances, corporate functions, and Council-led workshops and events.

Total attendance at the Civic Centre reached 15,969, representing a 50% increase on the previous year's total of 10,625 attendees. This growth reflects both the increased use of the facility and the continued demand for accessible cultural and community venues in the region.

Several large-scale events were hosted during the year, including musical performances, cultural celebrations, expos, award ceremonies, school graduations, and civic functions. Notable highlights included the *Brisbane Valley History Expo* and Somerset Regional Council's *Free Tree-Planting Event*. The most highly attended event was the *June Antiques and Collectables Fair*, which welcomed approximately 1,250 attendees across two days.

Regional Arts Development Fund (RADF)

The Regional Arts Development Fund (RADF), a partnership between Somerset Regional Council and Arts Queensland, continued to support local creative and cultural development in 2024–2025. A total of \$55,000 in funding was allocated to a variety of projects under the strategic themes of *Somerset Stories*, *Wellbeing*, and *Placemaking*.

Funded initiatives included *Volatile Terrain*, the inaugural *Harvest Biennial* at The Condensery; a First Nations mural along the Brisbane Valley Rail Trail; the *Brisbane Valley History Expo*; and community art workshops hosted at the Lowood Open Door Art Gallery. These projects offered valuable opportunities for local artists and community members to engage in arts and heritage, supporting a vibrant and inclusive creative culture throughout the region.

Tourism and Promotions

Tourism Operations and Partnerships

In the 2024-2025 financial year, Council continued as a financial member of Queensland Country Tourism (QCT) as Council's Regional Tourism Organisation (RTO). QCT is the RTO for the Toowoomba, Lockyer Valley, Southern Downs, Western Downs, Goondiwindi and Central Highlands Local Government Areas.

Visitor numbers to the Visitor Information Centres (VICs) grew over this financial year and were the highest since 2020 (refer to table below).

	Number of visitors 1/7/2024 – 30/6/2025	Number of active volunteers
Esk Visitor Information Centre	2,982	10
Fernvale Visitor Information Centre	6,105	18
Kilcoy Visitor Information Centre	7,499	10
The Condensery - Somerset Regional Art Gallery	3,836	13
Total	20,422	51

Table: Centre, Visitation and Volunteer Numbers

Three volunteer famil tours were conducted in 2024-2025. The objectives of the tours were to recognise the valuable contribution of volunteers, provide an opportunity for communication and sharing of experiences across the volunteer cohort, and to increase product knowledge and operator awareness.

A volunteer famil was held on 25 September, with 32 volunteers in attendance from all four centres. The famil focused on Somerset experiences at Prenzlau, Coominya and Lake Atkinson, and gave the volunteers a first-hand experience to share with visitors at their VICs.

A famil tour was held on 3 December to celebrate International Volunteers Day in Esk. volunteers participated in experiences on offer in the Somerset region, including Llama walks and a Healing Garden and Origami creative workshops. The volunteers Christmas Dinner and Service Recognition night was held at The Esk Grand Hotel.

The first volunteer famil of 2025 was held on 9 April at Lake Wivenhoe with a tour presented by Seqwater's Education team. The Seqwater tour included Cormorant Bay, Spillway Lookout and the Auxiliary Fuse Plugs. Volunteers also visited the Logan Inlet Day Use area and Captain Logan and Lumley Hill Campgrounds.

Volunteers attended the Tourism and Events Queensland (TEQ) 'Queensland Welcomes You' workshop on 25 February. This workshop was designed to help enhance the guest experience and boost Queensland's visitor economy and has been tailored for each of Queensland's 13 unique tourism regions. Nine Volunteers from across Esk, Fernvale and Kilcoy VICs participated in the Toowoomba workshop, along with one Somerset tourism business, and all reported that they gained value and a renewed interest in supporting tourism and welcoming guests to our region.

Promotions and Advertising

In 2024-2025, Council continued to progress the Experience Somerset Marketing Implementation Plan (2023-2025) and Promotional Campaign Planner. Council initiated several marketing campaigns including:

- Winter 2024, "Win a Holiday and get that Somerset Smile": A traffic campaign that reached 81,597, made 206,596 impressions and resulted in 2,295 new visits to the campaign landing page on experiencesomerset.com.au
- Spring 2024, "Unlock Next-Level Adventures in Somerset": A traffic campaign that reached 218,817, made 529,562 impressions and resulted in 9,094 new visits to the campaign landing page on experiencesomerset.com.au

- Summer 2024-2025, “The great Kilcoy Yowie Hunt in Somerset”: A traffic campaign that reached 132,179, made 349,867 impressions and resulted in 5,827 new visits to the campaign landing page on experiencesomerset.com.au
- February 2025, “Win an Esk-cape for two in Somerset” promoted at the Moreton Bay Expo: A leads campaign generating 900 new leads for the Experience Somerset Electronic Direct Mail (EDM) database.
- Feel the Freedom evergreen collaborative campaign with *Luvya Lockyer* at the Moreton Bay Expo in February 2025. Prize giveaway with 856 entries at the stand.

As part of the above campaign work, Council pitched campaign stories and tourism news to targeted media and tourism contacts. As a result, Council obtained free exposure and publicity as outlined below:

- “Recharge the Batteries in Esk – Somerset Joins Queensland’s Super Electric Highway”: Published by RACQ Road Ahead (EDM and magazine), TV segment on Channel Seven’s Weekender, Channel 7 news, Caravanning Queensland, local print media coverage.
- “Record Crowds Set to Race into Somerset”: Published by Racing Queensland.
- “Esk Caravan Park Wins Queensland Tourism Award”: Published by The Sentinel Newspaper, Drive Queensland, and The Lockyer & Somerset Independent.

Council promoted the region through promotional stalls at the following industry events:

- Experience Somerset attended the Moreton Bay Expo at the Redcliffe Showgrounds from 14-16 February 2025 with Lockyer Valley Regional Council to showcase both regions’ camping and caravanning offerings. More than 1,100 Experience Somerset Visitor Guides and promotional products were handed out, along with conversations with hundreds of visitors over the three-day expo. The team ran a competition to win a Somerset and Lockyer Valley Camping and Caravanning Getaway worth \$2,370 and received over 800 entries.

The Experience Somerset brand continues to work with key industry partners and participated in the following initiatives/projects/events to promote the region:

- QCT continued the management of the SEQ Food Trail website (seqfoodtrail.com.au) – ongoing.
- QCT website, social media and campaign content – ongoing.
- QCT hosted a Somerset tourism networking event in the region on Thursday, 15 August 2024. The networking event, held at the Esk Grand Hotel, welcomed 40 guests including the QCT board members, SRC Councillors and staff, Somerset tourism operators and neighbouring Councils.
- Australia Day Promotional Events – Brisbane Valley Rail Trail User’s Association Ride and Kilcoy Gift Races.
- Council was successful in obtaining funding from the Queensland Tourism Industry Council (QTIC) Digital Adaptation Program for the Kilcoy VIC to utilise the services of the Cerge Content Management Platform to showcase accessibility features at the centre. The Cerge team attended the Kilcoy VIC in December to gather photos and video for use on the website. The listing is live on the Cerge App and website, and was integrated into the Experience Somerset website in February 2025.
- QCT hosted a workshop for Somerset Operators on 18 February at the Esk Library on the Australian Tourism Data Warehouse and Best of Queensland Experiences Program. Four operators attended the workshop.
- Experience Somerset sponsored and provided event support to the following regional events: Wivenhoe Triathlon, hosted by Atlas Events (Lake Wivenhoe / Logan’s Inlet, 12 and 13 October) and Rogue Escape, hosted by Rogue Adventures (Lake Wivenhoe / Logan’s Inlet, 19 and 20 October).

- Council's submissions for Toogoolawah and Kilcoy gained finalist positions in the QTIC Top Tourism Town Awards in the Tiny Town and Small Town categories. Toogoolawah was awarded Silver Top Tiny Tourism Town and Kilcoy was awarded Bronze Top Small Tourism Town at an Awards Ceremony in June.
- Council confirmed support of the Esk Garden Fair 2025 held 21 June to drive regional tourism and agritourism event retention. Experience Somerset had a stand at the Garden Fair and Cumquats Australia were showcased as a new agritourism product. The event had record attendance.
- Experience Somerset also sponsored and provided event support for Esk Country Races (Esk Racecourse, July) Queensland Cross Country Championships (Toogoolawah Golf Course, July) and Kilcoy Races Summer Festival of Sprinting and Racing, hosted by Kilcoy Race Club (November – February), BVRT Australia Day Bike Ride, hosted by Brisbane Valley Rail Trail Users Association (26 January), Legends of Beef 2025, hosted by Brisbane Valley Farm Direct (Toogoolawah Showgrounds, 29 March 2025)
- Council continued to grow the Experience Somerset image library with additional imagery and social media video content captured throughout the year.
- The Experience Somerset brand continues to grow, strengthen and gain industry attention. The brand maintains an ongoing presence on experiencesomerset.com.au, social media, VIC activity, trade show representation, campaign work, industry events, initiatives, competitions, and more.
- Quarterly informal Tourism Operator networking events were initiated in 2024-2025 with morning coffee catchups across the region, in Fernvale on 11 September, Kilcoy on 28 November, Toogoolawah on 3 April and Esk on 10 June.
- TEQ released the Best of Queensland Experiences Program results in mid-May with 21 Somerset tourism businesses reaching this status, an increase of four businesses from last year.

Tourism Strategy Implementation

A reprint of the 2024-2025 edition of the Experience Somerset Visitor Guide was completed in June with an additional 8,000 copies printed.

Council engaged consultants to develop an agritourism mentoring program for farming businesses looking to diversify into the tourism industry as an outcome of the Tourism Strategy. Expressions of interest were called in April, with Council receiving nine applications and extending the program to include all nine in the mentoring program, which started in July 2025.

Rail Trails and Tourism Conference

To build and enhance local tourism partnerships Experience Somerset implemented the Rail Trails and Tourism Conference in partnership with Bicycle Queensland, held on 6-7 November 2024 at the Somerset Civic Centre. An evening networking event at the Esk Grand Hotel was sponsored on 6 November 2024 as part of the Rail Trails and Tourism Conference. The networking event attracted 35 attendees.

PLANNING AND DEVELOPMENT

The Planning and Development Department ensures a range of regulatory, compliance and development assessment obligations are undertaken in accordance with Federal and State legislation and Council's Local Laws. The Department is also responsible for economic development and strategic land use planning for the region.

Development Assessment

The Development Assessment section is responsible for ensuring that Council achieves the purposes of the *Planning Act 2016*. This occurs through providing advice to the community on planning and development matters as well as coordinating and assessing development applications in accordance with the Somerset Region's Planning Scheme.

A breakdown of Development Applications received during the financial year are listed below.

	APPLICATIONS	TOTAL 2023-2024	TOTAL 2024-2025
Development Applications	Combined	7	6
	Material Change of Use	56	68
	Operational Work	22	35
	Reconfiguring a Lot	21	29
	Building Work assessable against the Planning Scheme	102	118
	Referral Applications	10	58
	TOTAL	218	314
Planning Certificates		12	35
Survey Plan Endorsements		18	25
Exemption Certificates		5	4

Inspection Programs

A breakdown of inspection programs completed during the financial year are listed below.

INSPECTION TYPE	TOTAL 2023-2024	TOTAL 2024-2025
Kennels	50	50
Poultry Farms	16	12
Extractive Industries	8	8

Planning and Environment Court Appeals

Throughout the financial year Council actively managed several development application Planning and Environment Court Appeals, including:

- *Rayland Development Pty Ltd v Somerset Regional Council* – Planning and Environment Court Appeal No. BD1370 of 2023
- *Main Constructions Pty Ltd v Somerset Regional Council* – Planning and Environment Court Appeal No. BD1852 of 2023
- *FVLH Developments Pty Ltd v Somerset Regional Council* – Planning and Environment Court Appeals No. BD1951-54 of 2023
- *United Development Corporation Pty Ltd v Somerset Regional Council & Anor* - Planning and Environment Court Appeal No. BD165 of 2025
- *Energex Limited v Somerset Regional Council* – Planning and Environment Court Appeal No. BD2126 of 2023.

Strategic Land Use Planning

Following the statutory review of the Local Government Infrastructure Plan (LGIP) in 2023/24, Council commenced drafting the major amendment to the LGIP, with reviews of both the planning assumptions and Priority Infrastructure Area.

A major amendment to the Somerset Region Planning Scheme has also continued to be progressed, with Council resolving to commence State Interest Review in December 2024. The major amendment package was subsequently provided to the State in January 2025 with the State review continuing through the second half of the financial year.

Economic Development

Council's *Economic Development Strategy* is designed to facilitate the growth and prosperity of the Somerset region's economy over the next 10-20 years and outlines how the Council will positively facilitate this change. The Strategy's actions are focused on three central roles and functions for Council: Marketing and Promotion; Planning for the Future; and Facilitating Change. In November 2024, Council presented the first annual scorecard which provided an update on the progress of each Strategy action, including engagement with business investors and other strategic regional partners, such as Council of Mayors (SEQ) and advancing legacy opportunities from the 2032 Olympic and Paralympic Games.

The *Lowood Futures Strategy* (adopted by Council in December 2022) and the *Kilcoy Streetscape Revitalisation Project* (adopted by Council in December 2023) are urban renewal projects for Lowood and Kilcoy that aim to enhance community wellbeing and amplify the towns' identities and competitive advantages. The initial planning stages of both projects commenced this financial year with limited budget making it necessary for Council to apply for funding opportunities. Council was successful in receiving approximately \$1.66 million in funding through the SEQ City Deals – Liveability Fund. This funding will be utilised on initial stages at the Station Street Precinct, Lowood and the Aston Park Precinct, Kilcoy. While designs commenced in the 2024-2025 financial year, delivery is not anticipated until late 2025. Detailed design and site investigations also commenced for the Green Botanic Core and Streetscape for Lowood, with public consultation anticipated in early 2025-2026.

In addition to the formation of internal project control groups, Council also formalised two community advisory committees, the Kilcoy Streetscape Advisory Committee and the Lowood Futures Advisory Committee, to guide and contribute to the delivery of both projects.

Council has continued proactive engagement with Somerset businesses by formally renewing its commitment to the State Government and business through the Queensland Small

Business Friendly Council initiative, including attendance at the annual conference and participating in regular Small Business Friendly Roundtable Meetings.

The Business Recovery Officer program also delivered:

- Promotion of the Somerset Grant Finder which has been customised for Somerset residents and provides a one-stop-shop for Federal, State, and local grants.
- Face-to-face business visits to collect business intelligence and feedback around local issues and priorities.
- Maintenance and improvement of the Economic Development webpage, housing the Economic Development Strategy and Prospectus, major projects and information about upcoming business workshops and forums.
- Regular engagement with the Department of Employment Small Business and Training and Queensland Rural Industry Development Authority including the delivery of Business Hubs across the region to promote grant opportunities and support initiatives.
- Delivery of the Business Recovery and Resilience Plan, supported by the Category C - Queensland Flooding - Flexible Funding Grant (\$46,000), developing the Somerset Business Disaster Management 'Plan on a Page'.
- Completion of the Somerset 'Small Business Boost' Program, funded through the Locally Led Economic Recovery Grant (\$250,000), including the 'Support Our Somerset' buy local campaign.
- Collaboration with members of the Somerset Regional Council Recovery Group – Economy, following Ex-Tropical Cyclone Alfred, including commencement of immediate priorities and actions identified in the Recovery Sub-Group Action Plan.

Delivery of workforce capability workshops and recovery and resilience forums, including:

- University of Sunshine Coast Business Planning Course
- Exclusive Screening of Australian Film 'Just a Farmer' targeted at Somerset primary producers
- Cyber Security for Small Business
- Tourism Workshop
- Agriculture Forum
- *Somerset Business Breakfast*
- Everyday AI for Business Owners
- Grant Writing Workshop for Businesses

Attendance at industry events:

- 2024 Rural Press Club Ekka Breakfast
- Queensland Small Business Friendly Conference
- Somerset Business Chamber events
- BDO participation in SEQ Regional Drought Resilience planning sessions.

In May 2025, building on the successes of the Business Recovery Officer, Council appointed a new Business Development Officer position that will coordinate and deliver economic development initiatives, promote regional development and investment opportunities and liaise directly with both existing local businesses and businesses wishing to establish or relocate to the region.

Building and Plumbing Services

The building and plumbing section's role within the planning and development department is to ensure Council's range of regulatory and compliance obligations, together with the

assessment and evaluation of building and plumbing applications, are undertaken in accordance with the relevant Acts, Codes, Standards and Local Laws.

The variety of building and plumbing regulatory inspections performed include pool safety services, residential services, amenity and aesthetic services and notifiable plumbing and drainage services.

Other regulatory matters involving building and plumbing compliance include unapproved works, unlawful use of buildings and overdue servicing of on-site sewerage facilities. This has resulted in the issuing of Show Cause Notices, Enforcement Notices and in some cases, Penalty Infringement Notices (PINs).

Since completing the voluntary on-site wastewater risk mitigation program in the Linville township catchment area, Council's plumbing inspectors, through partnership with Seqwater, are continuing the delivery of the Mid Brisbane River - Fernvale Catchment Onsite Wastewater Risk Management Subsidy Project. In total, 46 properties were offered to be part of the program in this area, with four properties accepting the offer to upgrade their onsite sewerage treatment systems/plants. Council's plumbing inspectors will continue to engage with eligible landowners to offer a subsidy for a replacement treatment system or connection to the reticulated network, where the program guidelines are satisfied.

The total number of building applications approved for the 2024-2025 financial year is 740.

Council's share of the total approved building applications is 5.81% (43), compared to last year at 6.46% (41).

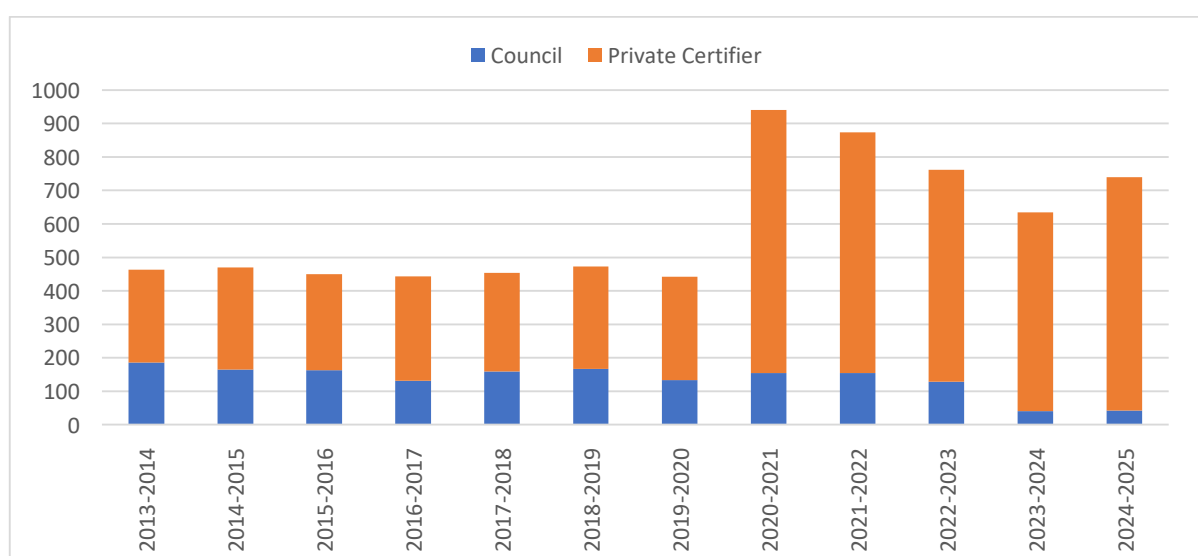


Figure - Total Approved Building Applications 2024-2025.

The total number of plumbing applications approved for the 2024-2025 financial year is 256.

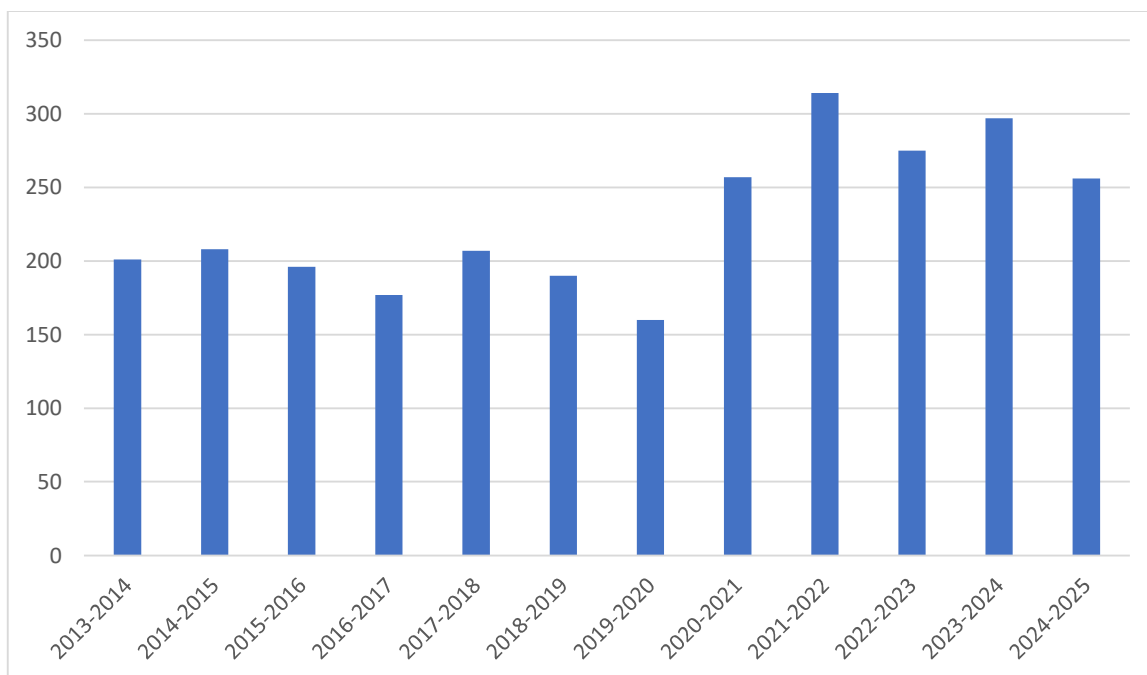


Figure - Total Approved Plumbing Applications 2024-2025.

Environmental Services

Council's Environmental Services section includes the functions of Environmental Health, Regulatory Services and Pest Management.

Environmental Health

- Responded to more than 195 Customer Service Requests (CSRs) relating to issues of compliance with the Environmental Protection Act 1994, the Food Act 2006, the Waste Reduction and Recycling Act 2011, the Public Health Act 2005, the Public Health (Infection Control for Personal Appearance Services) Act 2003 and Council's Local Laws.
- Completed more than 50 assessments of applications for approval under Council's Local Laws and subordinate local laws for prescribed activities such as caravan parks and camping grounds, community markets, commercial use of roads and local government-controlled areas, street stalls, and temporary entertainment events.
- Administered a total of 171 food business licenses consisting of 122 fixed, 23 mobile and 19 temporary food business licenses.
- Conducted more than 135 licensed food business inspections to check compliance with the Food Act 2006 and the Australia New Zealand Food Standards Code.
- Assisted food businesses, community groups, schools, and the general public through the provision of a free online interactive food safety training package. The I'M ALERT food safety training package can be accessed via somerse.imalert.com.au or via Council's website. More than 160 users accessed the site through the Somerset Regional Council log-in during the year.
- Conducted a mosquito survey program in conjunction with Queensland Health in various towns and villages in the region during the months of January to March. The main aim of the annual surveillance program is to establish the level of confidence in:
 - o the assumption that mosquitoes *Aedes aegypti* or *Aedes albopictus* are not present in the Somerset Region, and
 - o the likelihood of early detection – to facilitate eradication.
- Samples analysed by Queensland Forensic and Scientific Services returned no positive results for the target mosquitoes.
- Raised community awareness of mosquito management methods through officer advice, local and social media, and Council's website.

- Delivered a water quality monitoring program for Council operated swimming pools where monthly samples were collected during the swimming season and monitored for compliance with the Queensland Health Water Quality Guidelines for Public Aquatic Facilities 2019.
- Delivered a water sampling service for residents with private drinking water supplies.
- Delivered an annual inspection program on 13 poultry farms to monitor compliance with development approval conditions.

Regulatory Services (including Animal Management and Local Laws)

- Responded to more than 1,070 CSRs relating to compliance with Council's Local Laws, the *Animal Management (Cats and Dogs) Act 2008* and other relevant legislation.
- Encouraged responsible pet ownership through information on Council's website, media, officer contact, the provision of dog friendly parks, the provision of rebates for cat de-sexing, and discounted registration for de-sexed dogs.
- Administered a three-year dog registration program where more the 5,120 dogs are currently registered.
- Operated a small and large animal pound in accordance with Council's Local Laws, where a total of 272 animals were impounded, including 123 dogs, 126 cats and 23 stock.
- Delivered an annual inspection program of 50 kennels to monitor compliance with development approval conditions, the *Animal Management (Cats and Dogs) Act 2008* and Council's Local Laws.
- Provided a free equipment hire program to assist residents in the trapping of wandering dogs and cats on private property. The equipment was hired by more than 80 residents.
- Delivered an inspection program to monitor compliance with the *Animal Management (Cats and Dogs) Act 2008*, in relation to the keeping of regulated dogs.
- Liaised with relevant Queensland Government Agencies (the Department of Housing and Public Works - Critical Response Team and the Queensland Police Service) regarding illegal campers to coordinate assistance to find suitable accommodation and compliance with Council's Local Laws.

Pest Management

- Responded to more than 250 CSRs relating to issues of compliance with the *Biosecurity Act 2014*.
- Increased awareness and knowledge of biosecurity obligations in relation to pest plants and animals under the *Biosecurity Act 2014*, and the control of pest plants and animals generally through local media, social media, Council's website and attendance at local agricultural shows and field days.
- Completed a compliance program to ensure landholders comply with their general biosecurity obligation under the *Biosecurity Act 2014*.
- Implemented actions listed in the Biosecurity Plan – Invasive Plants and Animals 2020-2025.
- Commenced a review of the Biosecurity Plan – Invasive Plants and Animals 2020-2025.
- Complied with Council's General Biosecurity Obligation by implementing a Fire Ant Self-Management Plan for Council controlled land within the Fire Ant Suppression Area in conjunction with the State Government through the Fire Ant Suppression Taskforce.
- Operated a bait meat subsidy program for landholders who participated in Council's 1080 baiting program, where more than \$1,980 in subsidy payments were made.
- Administered a bounty program for wild dogs and feral pigs destroyed within the region, where a total of \$16,020 in bounty payments were made including \$4,350 in wild dog and \$11,670 in feral pig bounty payments.
- Operated a 1080 baiting program where more than 3,515 wild dog baits were distributed to participating landholders in the region.

- Conducted a pest animal trapping program on Council controlled land and on private land to assist landholders in controlling pest animals such as wild dogs, feral pigs, foxes, and feral cats. During the period more than 25 feral animals were trapped as part of the program.
- Delivered a pest plant control program on Council-controlled areas and roads and on State-controlled roads under contract, where more than 204,880 litres of herbicide were applied.
- Provided an equipment hire program to assist landholders in meeting their general biosecurity obligation under the *Biosecurity Act 2014*. The equipment was hired by 25 landholders for a total of 170 days.
- Operated a 50% Lantana Chemical Subsidy Program, where more than \$98,943 in subsidy payments were made.
- Delivered a Lantana Control Program on Council roads and reserves and on Department of Transport and Main Road reserves where about 46 hectares of lantana was treated and about 75 hectares of lantana was mechanically controlled.
- Operated a one third, chemical subsidy program to assist landholders in meeting their biosecurity obligation under the *Biosecurity Act 2014*, where more than \$28,800 in subsidy payments were made.

Natural Resource Management

Council has an active role in the maintenance and enhancement of the region's natural resources through a range of partnership, advocacy, educational, stewardship and promotional activities.

Regional Collaboration:

- Active membership of the Council of Mayors (SEQ) Resilient Rivers Initiative, including ongoing project(s) in the Black Snake Creek Catchment (facilitated riparian restoration on private land), and the Mid-Brisbane catchment (public reserve management and restoration).
- Continuing partnership and collaborative projects with Healthy Land and Water (HLW) - including Queensland Fire and Biodiversity Consortium (QFBC), Landcare, Bushcare, and allied groups / organisations.

Education and representation:

- Participation in regional natural resource management related forums, and policy/strategy development, including South East Queensland Local Government Koala and Flying-Fox forums.
- Facilitated wildlife education presentation opportunities for Somerset region schools.

External funding partnerships:

- Delivery of the Onsite Wastewater Risk Mitigation program in partnership with Seqwater.
- Delivery of the Koala Threat Management Initiative (KTMI) project (Department of Environment, Tourism, Science and Innovation (DETSI) delivered by HLW).

Community Free Trees:

- Delivery of Council's suite of free tree programs, including three community free tree giveaway events, and Somerset schools' national tree day support.
- Delivery of Capital Works Offset Policy, requiring proportional offsetting of Council capital works program impacts on vegetation, incorporating projects at Moore, Yimbin and Toogoolawah.

Local Delivery, Regional Programs:

- SEQ Land for Wildlife Program.

OPERATIONS

The Operations Department consists of the following sections:

- Works Branch
 - o Infrastructure Construction and Maintenance
 - o Workshop and Fleet Management
 - o Cemeteries Management.
- Engineering Services Branch
 - o Parks and Gardens
 - o Facilities Management
 - o Survey and Design
 - o Asset Management
 - o Development Assessment
- Directorate
 - o Disaster Management
 - o Disaster Events and Activations
 - o State Emergency Services (SES)
 - o Waste Services and Recycling Management
 - o Customer Service System

The following is a summary of the Department's activities in 2024-2025.

Works

The Somerset region is experiencing continuous growth, and in response, Council's capital works program is also expanding annually to meet the rising demand. This year, Council has undertaken an ambitious and remarkable volume of projects, demonstrating its commitment to addressing the evolving needs of the community.

Capital expenditure for completed and progressed work from Council and the Queensland Department of Transport and Main Roads (DTMR) funded projects totaled over \$35 million for the year.

Council has applied for, and received, funding subsidies and grants from numerous State and Federal government programs, including but not limited to:

- Roads to Recovery
- South East Queensland Community Stimulus Program
- Queensland Resilience and Risk Reduction Fund
- Federal Government Preparing Australian Communities Program
- Cycle Network Local Government Grants
- Local Road and Community Infrastructure Program
- Transport Infrastructure Development Scheme
- Department of Transport and Main Roads
- Heavy Vehicle Safety and Productivity Program
- School Transport Infrastructure Program
- Disaster Recovery Funding Arrangement

Council has achieved a commendable track record this year by successfully executing a multitude of projects as part of its ongoing construction program. The dedicated works team is committed to delivering quality civil infrastructure throughout the entire region, making optimal use of both internal expertise and external resources / contractors.

Council has successfully fostered strong collaborative relationship with local contractors to enhance local economy and has delivered these works to improve and maintain all its asset classes including but not limited to roads, pathways, bridges and drainage network.

Council's Works Branch has completed projects related to the following asset categories:

- Roads - including reseal, renewal, rehabilitation and safety improvements
- Stormwater drainage - including underground upgrades and roadside drainage systems
- Waste management - landfill, refuse and recycling centre operations, and the capping of a former landfill at Kilcoy
- Cemeteries
- Fleet and workshop

The Works Branch has also delivered road rehabilitation works on the State controlled roads on behalf of DTMR. This is in addition to the contract maintenance works on the Brisbane Valley Rail Trail.

The Somerset region was subject to major storms during the months of December and March during Cyclone Alfred. Council crews and contractors carried out visual inspections to Somerset's extensive local road network, bridges, culverts and multiple parks and community facilities across the region as part of the disaster recovery efforts.

Roads and Drainage

Council delivered its capital works and maintenance programs across the region on roads of both local and regional significance.

Council's internal day labour crews reconstructed and upgraded several streets and roads through the region including the following:

- Stage 2 Esk Crows Nest Road, Eskdale - Esk Crows Nest Strategic Regional Connector - Toowoomba Boundary section (completed in October 2024; majority of works took place in 2023-2024), 50% funded by the Queensland Government South East Queensland Community Stimulus Program.
- England Creek Road, England Creek – upgrade of drainage / laying of stormwater pipes.
- Graham Road, Fernvale - provision of kerb and channel, stormwater pipes and widened seal.
- Clarendon Road Stage 1, Lowood – rehabilitate and widen road from Patrick Estate Road to Reinbotts Road, 50% funded by the Queensland Government Transport Infrastructure Development Scheme.
- Clarendon Road Stage 2, Lowood – rehabilitate and widen road from Reinbotts Road to Poinciana Avenue, 50% funded by the Queensland Government Transport Infrastructure Development Scheme.
- Rehabilitation of Kilcoy Landfill (completed in September 2024; majority of works took place in 2023-2024), 100% funded by the Queensland Government South East Queensland Community Stimulus Program.
- Brown Street, Kilcoy - provision of turnaround area for rubbish trucks and larger vehicles. Also kerb and channel on houses side of road.
- Kilcoy Murgon Rd, Kilcoy - extension of underground drainage from Wade Street / Kennedy Street intersection.
- Litzows Road, Lowood – seal and asphalt overlay applied at end of Litzows Road including turnaround area, 50% funded by the Queensland Government South East Queensland Community Stimulus Program.

- Main Street / Railway Street intersection, Lowood - replacement of existing stormwater network.
- Kleinhans Court, Lowood - Construct turnaround within the Lowood Industrial Estate, 100% funded by the Queensland Government South East Queensland Community Stimulus Program.
- Cressbrook Street, Toogoolawah – Replacement of three 1200mm culverts; rehabilitate road section with asphalt overlay.



Esk Crows Nest Road - Strategic Regional Connector, Toowoomba Boundary section.
Funding: South East Queensland Community Stimulus Program

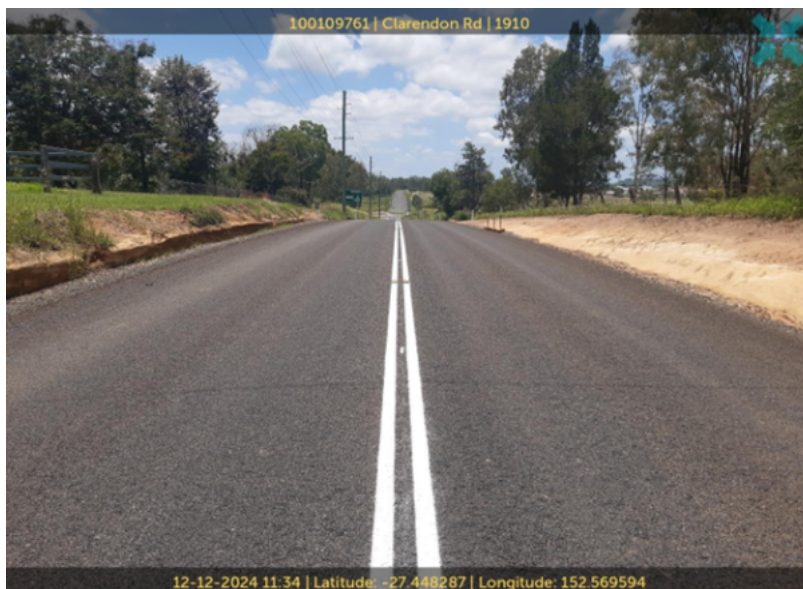


Esk Crows Nest Road - Strategic Regional Connector - Toowoomba Boundary section.

Funding: South East Queensland Community Stimulus Program



England Creek Road - upgrade of drainage / laying of stormwater pipes.



Clarendon Road Stage 1, Lowood – rehabilitate and widen road from Patrick Estate Road to Reinbotts Road.

Funding: Queensland Government Transport Infrastructure Development Scheme



Clarendon Road Stage 2, Lowood – rehabilitate and widen road from Reinbotts Road to Poinciana Avenue

Funding: Queensland Government Transport Infrastructure Development Scheme



Rehabilitation of Kilcoy Land fill, Carseldine Street, Kilcoy.

Funding: South East Queensland Community Stimulus Program



Brown Street, Kilcoy - provision of turnaround area for rubbish trucks and larger vehicles and also kerb and channel.



Kilcoy Murgon Road, Kilcoy - extension of underground drainage from Wade Street / Kennedy Street intersection.



Litzows Road, Lowood – seal and asphalt overlay applied at end of Litzows Road including turnaround area.

Funding: South East Queensland Community Stimulus Program



Main Street and Railway Street intersection, Lowood - Replacement of existing stormwater network.



Klein hans Court, Lowood - construct turnaround within the Lowood Industrial Estate.
Funding: South East Queensland Community Stimulus Program



Cressbrook Street, Toogoolawah – replacement of three 1200mm culverts; rehabilitate road section with asphalt overlay.

On behalf of Council, contractors reconstructed and upgraded several roads and drainage infrastructure through the region including but not limited to:

- Lowood Recycle Water Pipeline – Greening Lowood recycled water pipeline from the new sewerage treatment plant to the Lowood Golf Course and Lowood Recreation Ground.

Co-funded by the Queensland Government South East Queensland Community Stimulus Program.

- Ivory Creek Road, Ivory Creek / Toogoolawah - Widening of Ivory Creek Road between Edward Street and Littles Road, as well as from the bridge to causeway. Co-funded by the Preparing Australian Communities Program and the Local Roads and Community Infrastructure Program.
- Toogoolawah Biarra Road, Biarra – Rehabilitate and widen to 7m from Golinski Lane to Rosentreter's Crossing (2.85km). Funded under the Australian Government Preparing Australian Communities Program.
- Lowood Minden Road from Millewski Road to Zabels Road North, Minden - Pavement rehabilitation and widening. Partial funding provided by the Federal Government's Heavy Vehicle Safety and Productivity Program.
- Forest Hill Fernvale Road, Sea Eagle Drive to Lowood Minden Road, Lowood - installation of shared path and stormwater, to be completed September 2025. Funded 50% by TMR Cycle grant funding.
- Brisbane Valley Highway -pavement Stabilisation. Funding: 100% Department of Transport and Main Roads.
- D'Aguilar Highway West (40B) - pavement Stabilisation. Funding: 100% Department of Transport and Main Roads.



Lowood Recycle Water Pipeline – Greening Lowood recycled water pipeline from the new sewerage treatment plant to the Lowood Golf Course and Lowood Recreation Ground. Funding: South East Queensland Community Stimulus Program



Ivory Creek Road, Ivory Creek / Toogoolawah - widening of Ivory Creek Road between Edward Street and Littles Road, as well as from the bridge to causeway.

Funding: Preparing Australian Communities Program and the Local Roads and Community Infrastructure Program



Toogoolawah Biarra Road, Biarra – rehabilitate and widen to 7m from Golinski Lane to Rosentreters Crossing (2.85km), Funding: Australian Government Preparing Australian Communities Program



Lowood Minden Road, Millewski Road to Zabels Road North, Minden - pavement rehabilitation and widening.

Funding: Heavy Vehicle Safety and Productivity Program



Forest Hill Fernvale Road, Sea Eagle Drive to Lowood Minden Road, Lowood - installation of shared path and stormwater, to be completed September 2025.

Funding: TMR Cycle grant funding at 50%



Brisbane Valley Highway – pavement Stabilisation. Funding: 100% Department of Transport and Main Roads



D'Aguilar Highway (West) – pavement Stabilisation. Funding: 100% Department of Transport and Main Roads

Environment and the path to zero emissions

Following successful trials in previous years, Council continued using recycled crumbed rubber for reseals on roads, a product made from waste tyres. The rubber is included in the bitumen binder to improve its material properties as well as benefitting the environment and creating a circular economy.

The road reseal program of works has been made possible with significant Australian Government funding under the Roads to Recovery Program.

The Esk landfill gas extraction and flaring system to reduce greenhouse emissions commenced in January 2025. This was an opportunity provided by LGI at no cost to Council whilst Council also receives a share of the Australian Carbon Credit Units generated. Methane gas from landfills is estimated to be Council's largest greenhouse gas emission source and 28 times worse than carbon dioxide.

Workshop and Fleet Management

Council's workshop, based in the Esk Works Depot, undertakes most of the plant and fleet service, routine maintenance and damage repairs. Workshop staff also carry out various service and repairs to Council fleet in the field, anywhere within the region where the crews are working.

Council has 276 items of plant and 180 floating plant items including: earthmoving plant, State Emergency Service's (SES) plant, light vehicles, trucks, tractors, mowers, slashers, chainsaws, weed eaters, blower pumps, generators and many other portable power tool items. All plant items are serviced on a routine service schedule with other repair and maintenance done as required. The workshop carries out on average 130 services, routine inspections and repairs each month.

Council's workshop also carries out auto electrical and air conditioning repairs in house as well as annual Certificate of Inspection (COI) on Council's small to mid-size truck and trailer fleet that require a COI for annual registration.

Workshop also has a fabrication shop which carries out a wide range of works including:

- Design, build and install toolboxes and storage solutions for Council fleet
- Fabricate and install handrails for footpath/culverts and guard rails fittings for bridges
- Fabricate, install and repair a full range of park furniture and park assets
- Three monthly playground operational inspections and repairs to playground equipment, gates and fences as required
- Various other types of maintenance and repairs to Council assets

Council Depots Improvements

Council initiated an improvement program to its three major depots located at Esk, Kilcoy and Lowood and successfully completed the following projects:

- Laying of concrete / bitumen pads, and drainage at Esk and Lowood in preparation for office and / or amenities dongas
- Installation of new lighting where required
- Installation of personnel gates
- Profiling and laying of asphalt in heavy-use areas of Esk depot
- General clean up and tidiness

Over the year, Council has completed safety improvements to all depots including:

- Line marking for vehicles parking and pedestrian movement

- Improvement to office space, storage areas and sheds

Cemeteries Management

Council has eight operational cemeteries throughout the region: Fernvale, Wivenhoe Pocket, Lowood, Esk, Caboonbah, Toogoolawah, Moore and Kilcoy, and one closed cemetery at Bryden (Fairview). Most cemeteries have columbarium walls for placement of ashes except for Wivenhoe Pocket and Caboonbah. The Kilcoy Cemetery also has a memorial garden for placement of ashes, which is maintained on a regular basis. All cemeteries are mowed and cleaned regularly. The addition of a Cemeteries Crew to Council's Operations Team this year will ensure continued maintenance of these facilities.

Works undertaken at Council's cemeteries this year included new rows constructed in the lawn / beam section of the Kilcoy, Esk and Lowood cemeteries.

The Kilcoy District Progress Alliance have continued to hold successful working bees in the cemetery throughout the year.

Engineering Services

Parks and Gardens

This team provides continued maintenance to all Councils parks, reserves and town entries. The team consists of our mowing crew who continually rotate throughout the region, ensuring that all parks and reserves are maintain to a suitable level of service. This team is supported by one slasher operator. Our gardening team of one gardener and one assistant gardener maintain all town streetscapes and gardens within the region. Town Stewards are located in Lowood, Fernvale, Esk and Toogoolawah with contractors carrying out Town Steward duties in Kilcoy, Moore and Linville. Town Steward duties include cleaning of Council amenities blocks, rubbish collection in towns and general maintenance of the main parks within each town. This team carryout inspection of playground equipment throughout the region.

Facilities Management

This team provides ongoing maintenance and inspection of all Council Facilities. Responsibilities include vandalism maintenance, facilities cleaning contract, fire systems contract, solar inspections and repairs, pre-event inspections at showgrounds, electrical testing contract, security cameras and alarms, control of all doors, locks and keys for all facilities, air conditioning and general maintenance of all administration and depot facilities.

Survey and Design

This team provides Engineering Services for the facilitation and production of surveys, detailed designs, on-site support for the construction crews on Council's roads, drainage, and cycleway capital works program projects. They create, prioritise and deliver forward work design projects that are often utilised to seek grant funding, from multiple sources, for delivery of Council's future capital works program. Concept designs are created to assist in the planning of Councils future capital works budgets.

Asset Management

Maintaining and processing of Council assets, such as roads, bridges, footpaths, kerb and channel, stormwater, parks and gardens, cemeteries and building facilities is a critical function of the Engineering Services Team. Council continually review and improve its asset registers, conditions and databases regarding these assets. Asset Management Plans were developed for the pathways network and the Brisbane Valley Rail Trail.

Development Assessment

The Engineering Services Team review and approve development works to be undertaken by private developers through the issuing of Operational Works Permits or supporting Council's Planning Team by providing engineering conditions for material change of use or reallocation of lot applications. Some of the operational works projects approved this past year included:

- 105 Fernvale Road, Fernvale
- Graham Road, Fernvale - Stage 1 to 3
- 82 Prospect Street, Lowood
- West Road, Patrick Estate - Bulk Earthworks and Stage 1 Civils
- Hedley Park, Woolmar - Stage 10 and Stage 11

Disaster Management

Local Disaster Management Group (LDMG)

All local governments are required to establish a Local Disaster Management Group (LDMG) to support and coordinate disaster management activities within their respective areas. The LDMG is made up of members and advisors from various agencies, each playing a vital role in disaster preparedness, response, and recovery.

In the 2024–2025 period, two scheduled LDMG meetings were held. Additional meetings were convened in response to Ex-Tropical Cyclone Alfred in March 2025, including the activation of the Somerset Local Recovery Group to assist with recovery efforts.

Representatives from Somerset Regional Council attended all Ipswich District Disaster Management Group meetings during the year.

Council also participated in several Local Area Fire Management Group meetings, contributing to discussions on bushfire mitigation and preparedness.

Training and Exercises

Disaster management is a core function of Council, ensuring a consistent state of readiness in the event of a disaster. This is achieved through ongoing staff training and the development of operational capability to activate the Local Disaster Coordination Centre (LDCC) when required.

Throughout the 2024–2025 year, the following training and exercises were undertaken:

- Council staff received training in the use of the WaterRide flood forecasting system.
- A series of 'Lunch and Learn' sessions were held in Esk and Kilcoy to train staff in GuardianIMS, Council's incident management system.
- LDCC staff participated in GuardianIMS training in preparation for Ex-Tropical Cyclone Alfred.
- The Disaster and Communications Team received training in the Australian Warning System and the use of Emergency Alerts.
- Exercise 'Smokey Dale', facilitated by Queensland Police Service (QPS), was conducted following the August LDMG meeting. The scenario focused on a fire with the potential to impact the township of Esk.
- Key Operations staff trained in the QPS/QFD Situational Awareness Platform.

Plan Reviews / Assessment

Council maintains a commitment to continuous improvement by regularly reviewing its disaster management plans and procedures. During the 2024–2025 period, the following activities were undertaken:

- An internal review of the Somerset Local Disaster Management Plan (LDMP) was completed.
- A debrief was held following Ex-Tropical Cyclone Alfred for staff and agencies involved in operations at the Local Disaster Coordination Centre. This process informed an After-Action Review, which captured key successes and identified areas for improvement.

Community Engagement

Council continues to engage with the community to promote disaster preparedness and awareness. Key activities during the 2024–2025 period included:

- Ready, Set, Somerset – Emergency Services Day was held on 12 October.
- Council maintained a strong presence at three major regional shows – Kilcoy, Esk, Lowood, and Toogoolawah - distributing disaster management resources and encouraging community members to register for the Early Warning Network.
- Council also held the Kilcoy Multicultural Festival, which was once again a highly successful event, providing an opportunity to engage with diverse community groups on disaster preparedness.

Flood Management and Resilience Initiatives

Council continues to enhance its flood awareness and resilience capabilities through a range of projects and infrastructure improvements. Key activities during the 2024–2025 period included:

- Since implementation, over 9,000 flood certificates have been generated through Council's Flood Certificate and Awareness Mapping system, reflecting ongoing community engagement and system growth.
- The Historical Flood Mapping project was completed for local flood studies, excluding the Brisbane River Catchment Flood Study.
- Council's waterRIDE GridFlow model was finalised and integrated into the Flood Awareness Mapping platform, improving forecasting and public information.
- Funding was received from the Queensland Reconstruction Authority (QRA) to upgrade flood warning infrastructure. This included the installation of new river and rainfall gauges across the region, as well as upgrades to flood cameras and warning signs. As part of this project, Council also installed gauges on behalf of the Bureau of Meteorology at Mount Stanley (River Gauge) and Mount Hallen (Rain Gauge).
- Flood gates were installed at key locations to improve public safety and access during flood events:
 - o Twin Bridges, Fernvale
 - o Savages Crossing, Fernvale
 - o Burtons Bridge, Borallon
 - o Walshes Crossing, Kilcoy
- Council is working with the Queensland Reconstruction Authority (QRA) to develop a Local Resilience Action Plan (LRAP). This plan will support future funding alignment with resilience-building activities proposed by Somerset Regional Council.

Emerging Issues

The shutdown of 3G services across Australia has seemingly led to reduced mobile coverage in parts of the region, which may impact communications during future disaster events. Council will continue to work with telecommunications providers to advocate for improved coverage and service reliability.

- The Bureau of Meteorology is in the process of replacing its ageing Enviromon system, which is used to collect and report gauge data from water infrastructure managed by the Bureau and other agencies. As a result, Council is exploring alternative solutions to ensure continuity in data collection and reporting.

Disaster Events and Activations

December 2024 Rainfall and Flooding Summary – South East Queensland and Somerset Region

Between 10 and 16 December, a low-pressure trough near the eastern coast combined with humid south-easterly airflow from the Coral Sea, resulting in persistent thunderstorms and heavy rainfall. Several locations in the Somerset region recorded daily rainfall totals exceeding 100mm.

In Somerset, flooding was primarily driven by riverine and creek systems, with saturated catchments contributing to rapid water level rises. The region experienced creek flooding, overland flow, and river flooding, particularly in areas near the Brisbane River and Lockyer Creek. Localised impacts included road closures, and damage to Council's Road network.

Council saw an increase in the use of its Flood Awareness Mapping during this time, as residents wanted to better understand their flood risk.

March 2025 Tropical Cyclone Alfred – Event Summary and Impact on Somerset Region

Tropical Cyclone Alfred was a long-lived and complex weather system that affected South East Queensland and Northern New South Wales between late February and early March 2025. Initially forming as a tropical low northeast of Cooktown, Alfred developed into a Category 4 cyclone while offshore, before weakening and transitioning between tropical and sub-tropical phases as it approached the coast.

In Somerset, the cyclone's slow and unpredictable movement led to prolonged disruption. Preparations began in early March, with some businesses, schools, and events closing ahead of the forecast impact. Although the cyclone's direct path shifted, persistent rainfall and strong winds from 8–10 March resulted in flooding across various areas, road closures, and some power outages.

The Somerset Local Disaster Coordination Centre was activated early and remained operational throughout the event. Following the cyclone, a Local Recovery Group was established to coordinate recovery efforts across human and social, economic, environmental, and infrastructure domains. The group developed a **Local Recovery Plan** to guide restoration and resilience-building activities, with a focus on community-led recovery and collaboration with state and federal agencies.



State Emergency Services (SES)

During the year in review, Somerset Region SES members responded to 422 activations (400 SES tasks and 22 agency support requests) within Somerset, Ipswich, Gold Coast, Logan, Scenic Rim, Bulloo and Lismore City local government areas, assisting residents and supporting emergency service operations in the South East and South West Queensland regions and New South Wales.

On 30 June 2025, Somerset Region SES Unit's membership stood at 54 volunteers. During the year 2024-2025 year, Somerset SES Unit received 10 applications for membership.

Various projects undertaken at the four SES facilities across the Somerset Unit in the past twelve months include:

- Renovation of the Kilcoy SES training rooms and kitchen
- Upgrading of Esk SES toilets and showers to DDA compliance standards
- Commencement of Lowood SES building extension
- Improved connectivity in operations and training areas at all facilities

During the period under review, SES members logged:

- 3,988 hours in non-operational functions (training, administration, equipment/facilities maintenance, community engagement)
- 3,184 hours in operational roles assisting in the 422 tasks recorded in the Task and Management System (TAMS) as summarised below:
 - o Storm damage
 - o Sandbagging
 - o Trees down
 - o Land and forensic search
 - o Flood boat rescue
 - o Evacuation
 - o Traffic management
 - o Patient retrieval

SES members provided support in various forms at the following community events in the Somerset region during 2024-2025:

- Clean Up Australia
- Esk Garden Fair
- Esk Hospital Auxiliary Fete
- Esk Races
- Fernvale Fishing Expo
- Kilcoy Show
- Lifecycle Cycling Classic
- Ready / Set / Somerset Emergency Services
- Somerset Rail Trail Classic
- South East Queensland Power Boat Races
- Toogoolawah Christmas Tree
- Toogoolawah Rodeo
- Toogoolawah Show
- Under 8's Days



Sandbag stockpiling



Community engagement



First aid training



Flood boat operator training



Working Safely at Heights training



Clean Up Australia Day



Chainsaw training



Tree removal operation



Water safety training



Somerset Rail Trail Classic

Waste Services and Recycling Management

Waste Reduction and Recycling Plan

The Queensland State Government is revising the Queensland Waste Strategy. The strategy sets out a long-term plan for waste reduction and recycling within Queensland. Council made a submission and is awaiting the outcome of the consultation.

The revised Queensland Waste Strategy will then inform Council's Waste Reduction and Recycling Plan (WRRP) and the South East Queensland Waste Management Plan.

Waste Levy

The Queensland State Government introduced a waste levy as part of the Waste Management and Resource Recovery Strategy in 2019. The levy is on any waste that goes into the landfill to encourage recycling. Council also receives an annual rebate to offset the cost of the levy for households.

Changes to the waste levy and rebate have been making it more costly for Council to dispose of waste into the landfill.

In 2024-2025, 10,224 tonnes of Municipal Solid Waste made its way into the Esk landfill, which was an increase from last year's 9,367 tonnes.

Wheelie Bin Kerbside Collection

The general waste and recycling kerbside collection with Ipswich City Council for the whole of Somerset Region has been operating since 2022. The total amount of kerbside recyclables collected for the 2024-2025 financial year and diverted from the landfill was 1,164 tonnes, a decrease from last year's 1,175 tonnes.

The average presentation rate of kerbside general waste bins was 84% and kerbside recycling bins was 63% in the Somerset region for the financial year.

Several new housing estates were added to the wheelie bin kerbside collection run in Fernvale, Lowood and Kilcoy areas.

Refuse and Recycling Centres

The contract for the operation of the Coominya, Harlin and Kilcoy refuse and recycling centres has been going for three years and is due to expire in one year's time.

Council has continued to monitor the sites for safety for the public, its contractors and its employees by continually auditing its procedures as required.

Landfill Operations

Council completed the capping and rehabilitation of the former Kilcoy landfill site to return the site to a transfer station only. A landfill closure report and submission to the state is being finalised.

Council has been working with the Queensland Department of Environment, Science and Innovation to ensure all conditions under its Environmental Authority are being met.

All operations continued as normal at the Esk Refuse and Recycling Centre and Landfill.

Recycling Initiatives

Council continues to accept metals, cardboard, paper, metals, oil, car batteries, e-waste, vehicle tyres, white goods, gas cylinders, drumMUSTER, glass bottles, plastic containers, aluminium cans and concrete (Esk only). These items are collected and taken off site and recycled at various material recovery facilities.

Chippable green waste is also accepted free of charge. The waste is mulched and stockpiled on site at each transfer station and is either made available to the public or reused on Council projects.

Containers for Change

The Queensland Government implemented the container refund scheme in 2018. Under the scheme, empty eligible drink containers can be returned for recycling to a container refund point. The scheme helps to reduce the amount of drink containers that are littered and increases recycling.

Container refund points are currently operating at Kilcoy, Esk, and Fernvale. Further locations and details can be found on the Containers for Change website: containersforchange.com.au/qld

Drum Muster and ChemClear

Council continued to work in partnership with Agsafe to provide the drumMUSTER and ChemClear program. The drumMUSTER program provides for eligible drums to be collected from residents at Council's waste facilities free of charge.

The ChemClear program provides a site for residents to meet with Agsafe to pick up unwanted chemicals.

Waste Voucher

The waste voucher program continued this year with each property receiving two vouchers annually. Each voucher allows residents to dispose of waste up to half a cubic metre at no charge, making a total of one cubic metre of waste per year.

Customer Service System

The Operations Department received a total of 3,670 Customer Service Requests for the 2024-2025 financial year. This is a decrease of 75 requests from the previous year.

HUMAN RESOURCES AND CUSTOMER SERVICE

(including reporting requirements outlined in the *Public Sector Ethics Act 1994*)

Somerset Regional Council's Human Resource and Customer Service Department is responsible for ensuring employees are trained and work in accordance with relevant legislation, and work health and safety requirements. The department also provides the community's first point of contact with the Council at the Administration and Customer Service Centres.

Human Resources

Our Workforce

As of 30 June 2025, Council had 221 staff employed in a variety of tenures (status) to meet the operational needs of the organisation.

Status	Number of employees as at 30 June 2024	Number of employees as at 30 June 2025
Full-Time	161	168
Part-Time	26	25
Temporary	13	7
Casual	10	13
Apprentice / Trainee / Cadet	8	8
TOTAL	218	221

Workforce Demographics as of 30 June 2025

	Female	Male
Indoor	78	56
Outdoor	3	84
	81	140

Employee Service Recognition

Council recognises employees who attain service of 10 years and further five-year intervals, with a presentation of a certificate of service, plaque and appropriate gift.

On 12 December 2024 Council held a group service recognition presentation to acknowledge 17 employees who had reached service milestones during the 2024 calendar year. In total, 240 years of service to Somerset Regional Council was recognised on the day.

Apprenticeships and Traineeships

Council continued its support of employment opportunities for apprentices and trainees during 2024-2025 with traineeships and apprenticeships being offered and completed in the following career areas:

- Business Administration
- Heavy Commercial Vehicle Mechanical Technology
- Parks and Gardens
- Civil Construction

Training and Professional Development

Council's Study Assistance Policy was made available to employees undertaking nationally recognised Certificate, Diploma and University level courses throughout 2024-2025 relevant to their areas of employment within the organisation.

In addition, Council continued to offer a variety of training and professional development opportunities throughout the year for employees to gain nationally recognised qualifications. Council is committed to supporting and providing learning and development opportunities that enhance employees' skills and knowledge and align with operational needs and priorities.

During 2024-2025 Council supported and provided individual training, development and learning opportunities to employees over a broad range of topics including but not limited to Diploma Project Management, WHS Due Diligence for Supervisors, Complaints Handling, First Aid, Manual Handling and Plant Operator Competencies.

Council also provided Somerset high schools with work experience opportunities.

Training / Induction

Monthly corporate induction programs were provided to new employees on commencement of employment during 2024-2025, where required, to ensure a smooth transition and seamless integration into Council.

The program covers mandatory information including review of relevant human resource and work health and safety legislation, code of conduct, Council procedures, policies and legislative requirements in relevant areas.

Council's online work health and safety management system provided a platform for core induction modules to be completed prior to the commencement of new employees which enhanced onboarding processes. The platform included mandatory code of conduct training requirements for new and existing employees ensuring annual refresher training is completed.

The online system also embedded training needs analysis functionality specific to the employee and roles within the organisation.

Performance Appraisals

Performance appraisals for team members continued to be conducted throughout 2024-2025 by relevant supervising personnel. From this process, training needs are identified with appropriate education and training courses sourced, promoted and delivered as required.

Volunteers

Volunteers are integral to various Council activities such as visitor information centres, library services and community connection points across the Somerset region. Council had over 50 active volunteers across these services within the Somerset region as of 30 June 2025.

Council provides the volunteers with induction training, personal development opportunities, familiarisation tours and recognition events.

Staff Wellbeing Initiatives

Council continued its commitment to enhancing the work health and wellbeing of Team Somerset with the Wellness Committee developing and delivering multiple work health and wellbeing activities, initiatives and interventions throughout the year.

The wellbeing program continues to promote a work environment that aims to foster a workplace culture where health and wellbeing are highly valued.

Council is committed to enhancing work health and wellbeing by:

- creating a healthy culture
- creating and supporting a work health and wellbeing strategy
- establishing and supporting a work health and wellbeing committee
- modifying the work organisations and the work environment
- managing risks to workers physical and mental health
- consulting with workers
- supporting worker participation in work health and wellbeing interventions
- supporting workers to adopt and maintain healthy behaviours

Work Health and Safety

Council's WHS Strategic Plan 2022 - 2025 continued to guide the delivery of safe and healthy workplaces, supported by the 2024 - 2025 WHS Operational Plan (Action Plan). Together, these plans provided the framework, roadmap, and annual actions for achieving Council's WHS objectives under the Corporate Plan.

Recent internal reviews and audits confirmed that Council's WHS system effectively supports a proactive safety culture and compliance with legislative requirements. Updates continue to be undertaken, ensuring documentation, procedures, and audit frameworks remained current and fit for purpose.

The WHS Management System continued to evolve with a focus on efficiency, simplicity, and user engagement. Improvements streamlined processes, reduced administrative burden, and made compliance more straightforward for employees. Targeted training sessions, clear communication materials, and structured opportunities for employee feedback further strengthened workforce understanding and active support of WHS responsibilities.

An ongoing review of WHS policies and procedures ensured they remained current, effective, and consistently applied. Consolidation of documentation supported improved accessibility and alignment across the organisation. Through the WHS audit schedule, a structured review and improvement framework was maintained, reinforcing Council's commitment to continuous improvement.

Key performance indicators (KPIs), aligned with the SMART principle, were used to track WHS performance. Progress was monitored through the monthly WHS Report, providing management with comprehensive and consistent data on relevant WHS matters.

The WHS and Environmental Operational Plan 2023 – 2024 was reviewed and the WHS and Environmental Operational Plan 2024 – 2025 approved by the CEO in October 2024. Implementation commenced shortly thereafter and progressed on schedule. Bi-monthly monitoring meetings track progress against milestones, with no significant delays reported. Any outstanding tasks at the conclusion of the 2024 - 2025 plan were transitioned into the 2025 - 2026 Plan to ensure continuity and completion.

Consultation continued across the organisation through WHS Committee meetings, depot and site visits, and toolbox talks. The WHS Committee met every two months, with minutes made available to all employees via the online document centre. Engagement activities were fully documented, with records maintained in line with organisational requirements.

Core online induction modules and training collateral were further developed and improved, embedding Safety STAR principles into all WHS inductions. A structured training needs analysis enabled employees to self-manage training requirements and identify gaps via the online WHS system.

The ongoing development of Council's online WHS system delivered improved functionality across the organisation, supporting:

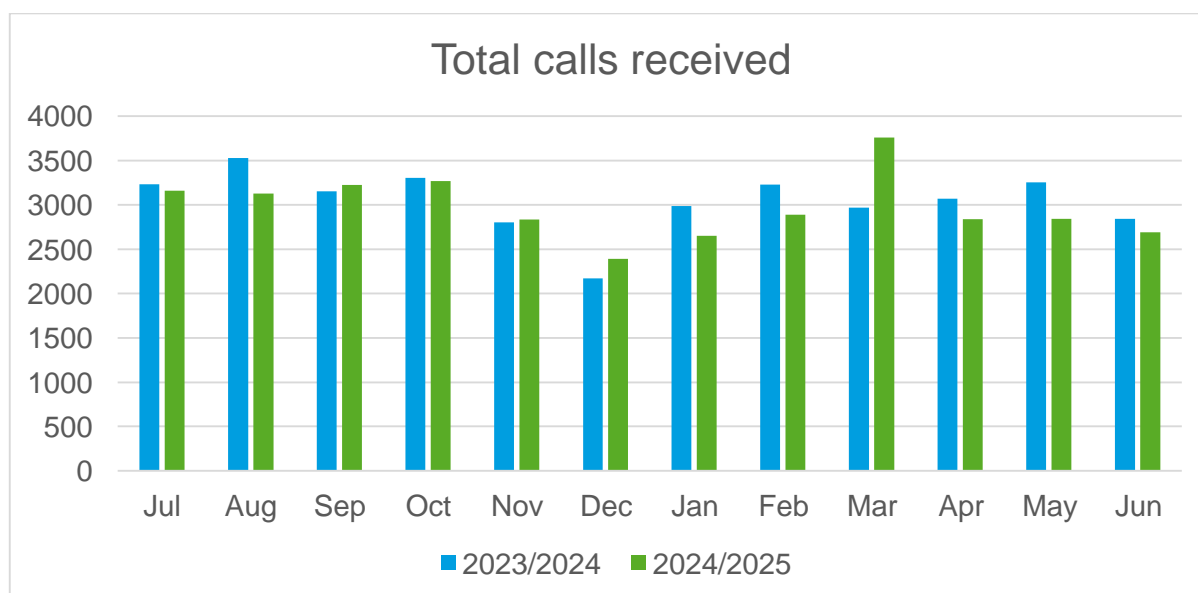
- incident reporting and investigation
- hazard reporting
- opportunities for improvement
- inductions and training plans/records
- corrective actions and workplace inspections
- safety engagements and injury management
- contractor management

Customer Service

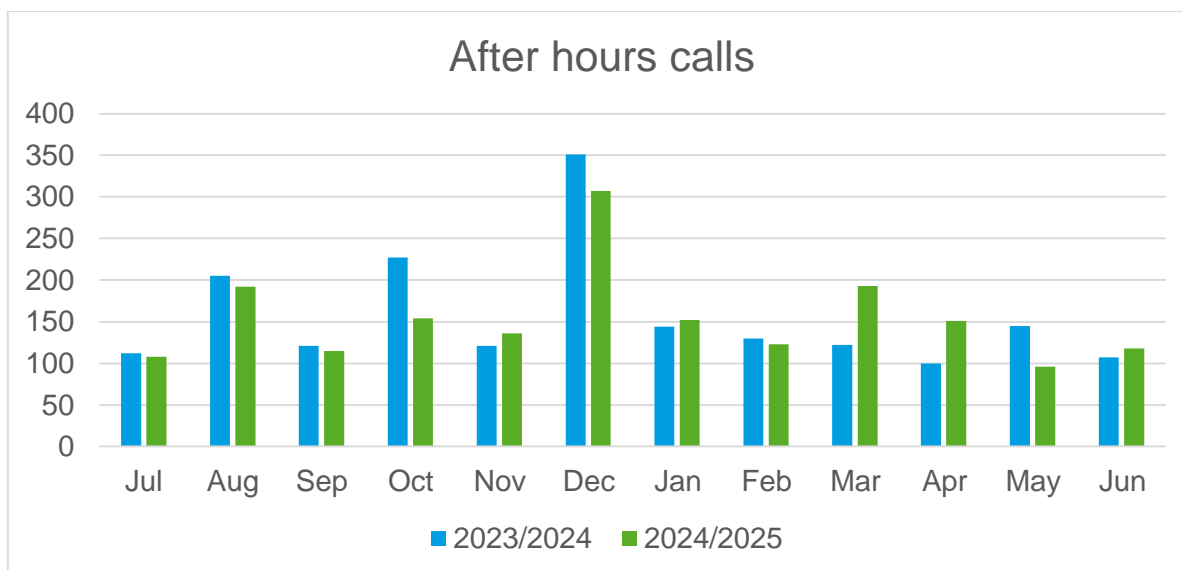
Council's administration and customer service centres are located in Esk, Kilcoy and Lowood. These centres provide a full range of transactions of all Council services during standard business hours, Monday to Friday. In addition, the Lowood Customer Service Centre provides Queensland Government Agency Program (QGAP) services.

During the 2024/2025 financial year, monthly reports on customer service activities were presented to Council. The Customer Service department was also subject to an internal audit in accordance with Council's 2024-2025 Annual Internal Audit Plan. The objective of the internal audit was to provide assurance over Customer Service processes at Council. In addition, the team continued to review, develop, and implement a range of systems, procedures, and processes, with a particular focus on digitisation where practicable.

Council's customer service team answer and direct incoming calls on the main Council phoneline. In 2024-2025 there was an average of 2,972 calls received per month which decreased slightly from 2023-2024.

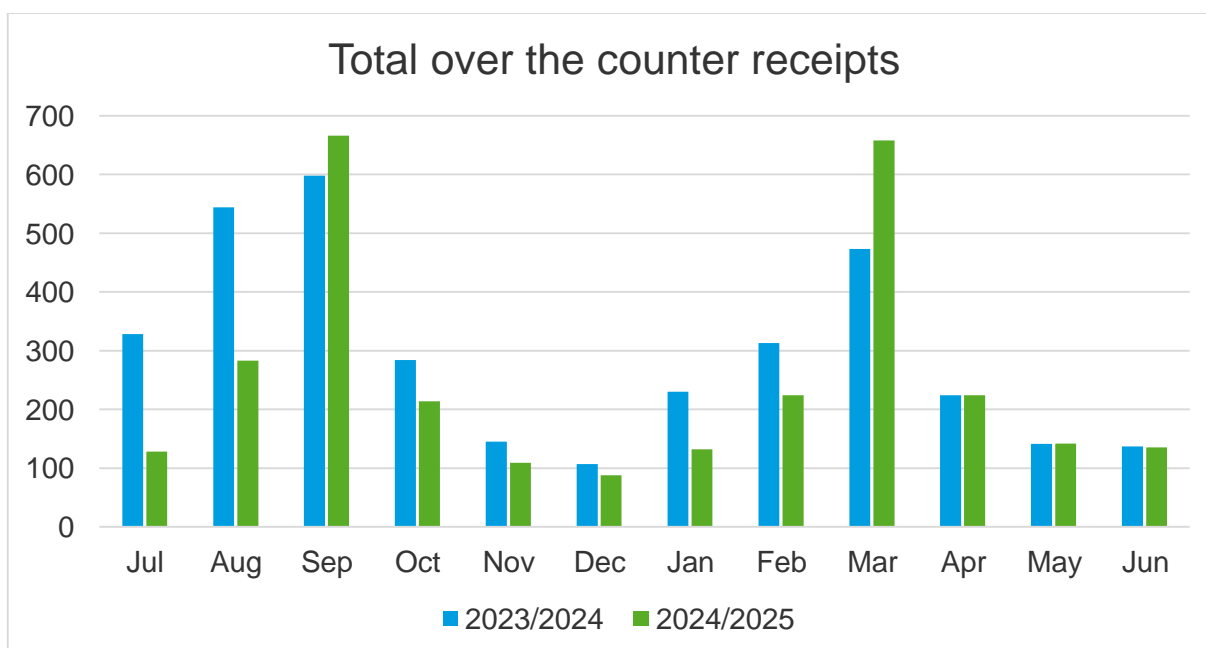


Council's after-hours service is provided by Peak 24/7 Out of Hours Call Centre through Peak Services. In 2024-2025 there were 1,845 calls received after hours. This is in comparison to 1,885 in 2023-2024.

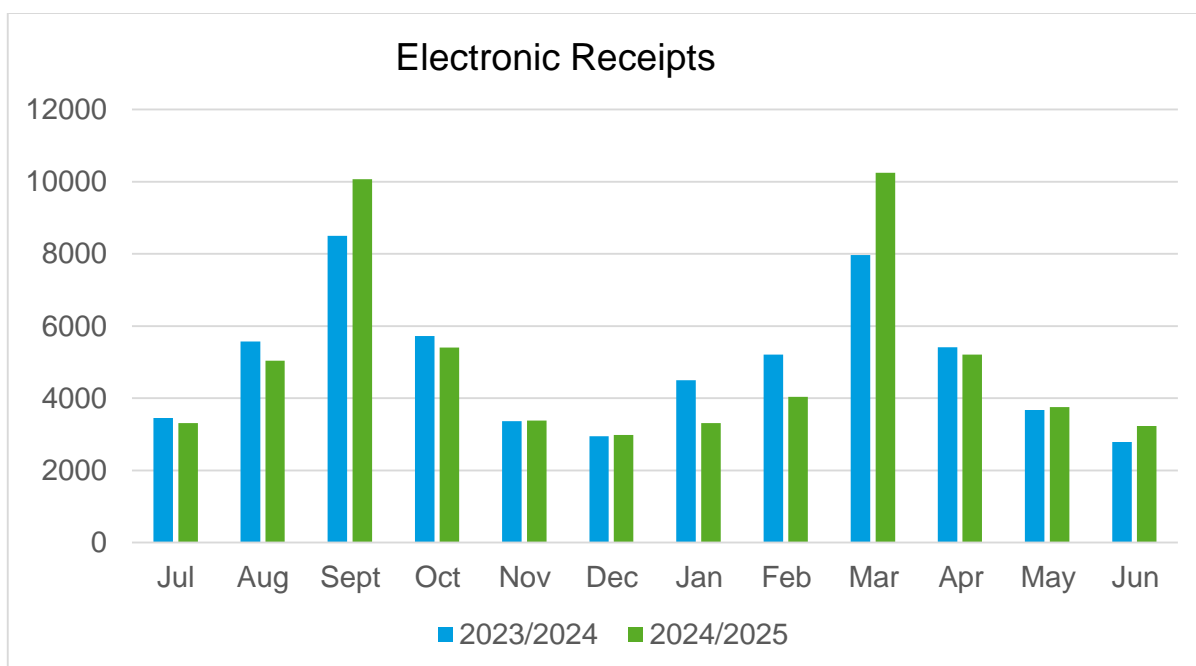


Council has customer service standards that prioritise after-hours requests that require immediate response. Non-urgent matters are recorded and scheduled for processing during standard business hours.

At Council's administration and customer service centres, over the counter receipts are taken for payments such as rates, dog registration, development applications, facility hire costs and more. In 2024-2025 there were 3,003 over the counter receipts taken across the three centres, 521 receipts less than 2023-2024.



Council also processes electronic payments, these payments including BPay and electronic funds transfer, for various services such as rates and animal registration. In the 2023/2024 financial year there were 59,103 electronic payments processed. This number increased to 59,488 in the 2024-2025 financial year, reflecting an increase of 385 transactions.



Queensland Government Agency Program (QGAP)

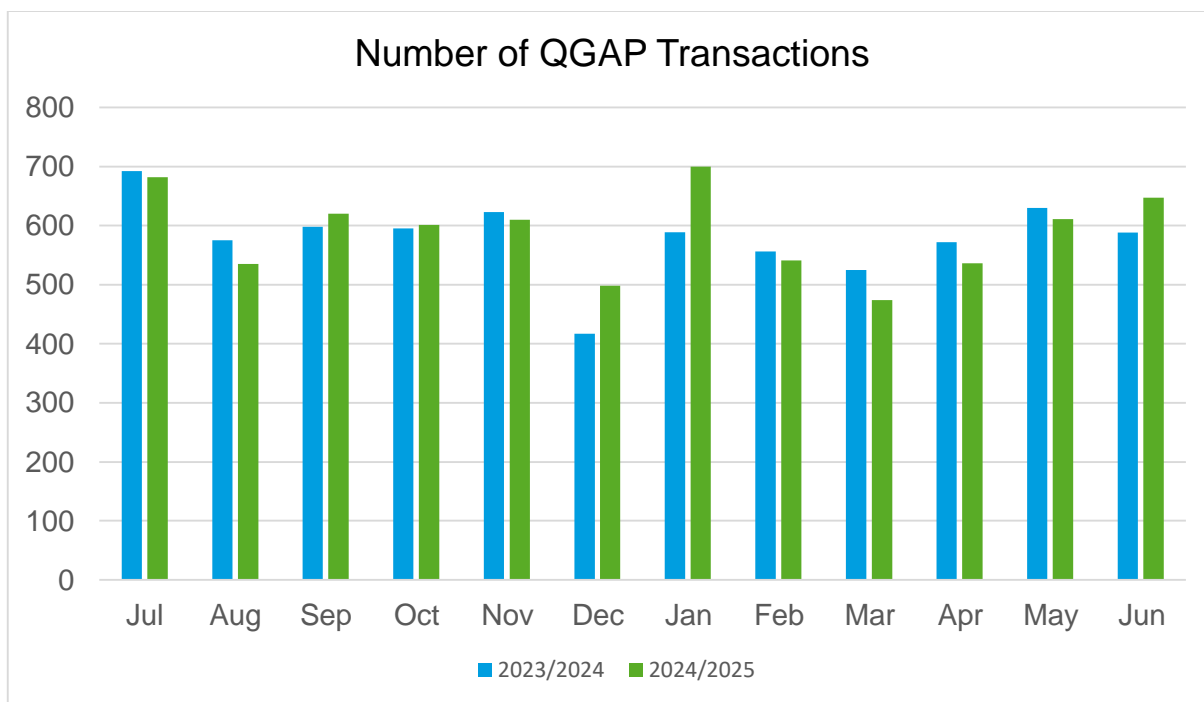
Council has operated a Queensland Government Agency Program (QGAP) at the Lowood Customer Service Centre since 2000. QGAP is a one-stop-shop provider for specific Government services in rural and remote Queensland communities. These services include but are not limited to:

- Department of Transport and Main Roads
- Australian Electoral Commission
- Registry of Births, Deaths and Marriages
- Electoral Commission Queensland
- Office of Fair Trading
- Housing and Homeless
- Justice of the Peace Activities
- QBE / Suncorp Insurance
- SPER
- Seniors Cards

QGAP also offers information, services and/or referral for the above Government Departments. Associated transactions can also be conducted from the agency. A social media and supporting advertising campaign promoting QGAP services was developed and delivered throughout 2024-2025.

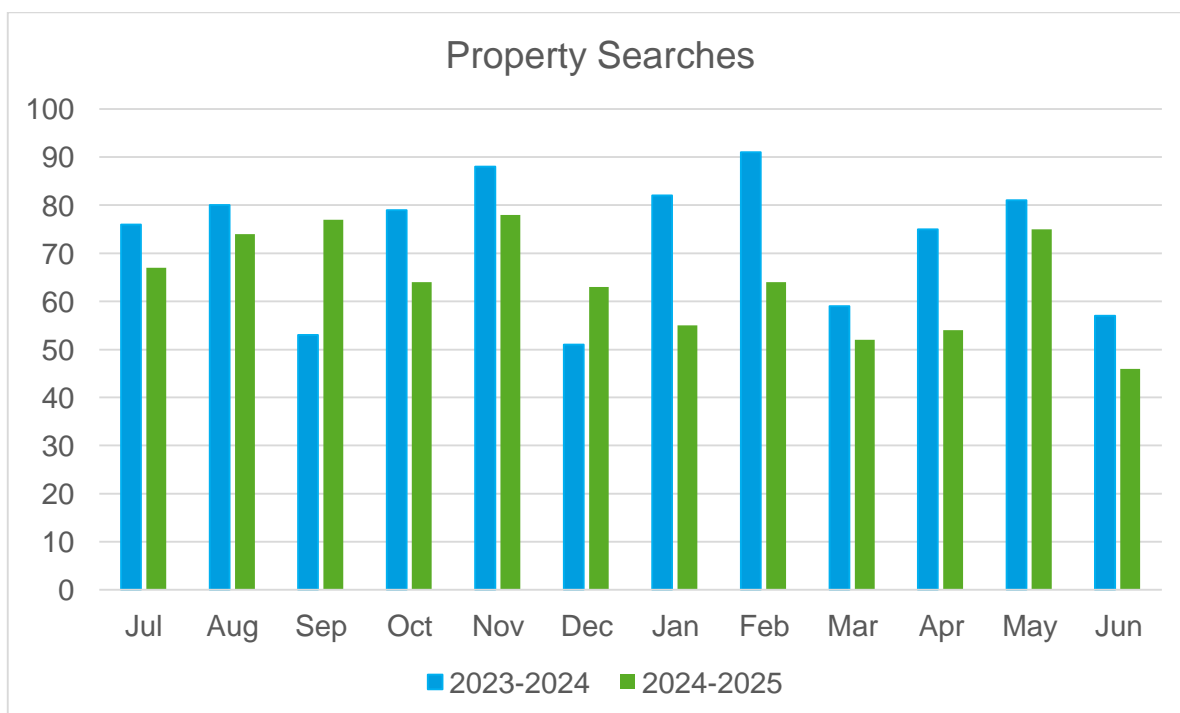
Of all the services offered at the QGAP agency, Department of Transport and Main Roads services continue to be in demand.

	1 July 2023 to 30 June 2024	1 July 2024 to 30 June 2025
Total number of Transactions	6,960	7,055
Total collection value	\$931,071.68	\$852,870.45
Average service time per transaction	4.55 minutes	4.11 minutes



Property Searches

The customer service team oversee the administration of Council's property search function. At the Esk Administration Centre there were 769 completed property searches for prospective purchasers during 2024-2025, a decrease from 872 property searches in 2023-2024.



MEDIA AND COMMUNICATIONS

In the 2024-2025 financial year, Council's communications function has been pivotal in ensuring effective and timely dissemination of information to the public and media.

Council proactively issued more than 100 media releases, showcasing our commitment to transparency and active engagement with the community. Additionally, Council handled about 15 media enquiries per month, maintaining a robust presence in regional and local media landscapes.

Increased Capacity

The Communications team expanded near the end of 2024 with the Communications Manager welcoming a new Communications Officer and Digital Communications Officer. The new officers played a crucial role in managing a variety of functions. These responsibilities included producing and distributing media releases, overseeing corporate social media platforms, coordinating disaster communications and more. The team facilitated Council-supported promotions, managed event activities, created audiovisual content and provided speechwriting and interview support for elected members, as required.

The additional resourcing allowed Council to create more graphic design and video content in-house, saving some expenses where Council previously sought collateral from third party organisations.

New Initiatives

With its increased capacity in 2024-2025, the Communications team worked closely with council departments to deliver new campaigns, high quality video content and engaging media releases and social media content.

A Communications Strategy (2025-2029) was adopted by Council in February 2024, outlining Key objectives. Council recognises the importance of effective communication with its community and various stakeholders. It is focused on building and enhancing trusting relationships with its community. With a heavy focus on positive interactions, Council's communications focus is embedded within the core values of the organisation. It is underpinned by five key objectives including honesty and openness, purposeful, consistency, language, and accuracy and timeliness.

In October 2024, Council launched the Support Our Somerset (buy local) campaign with a live television broadcast special featuring Somerset businesses. The campaign developed over the year with media releases, social media content and videos sharing small business success stories.

In January 2025, the team launched 'Minute with the Mayor', a short weekly video segment published on Mondays with content provided by the Operations Department giving viewers an overview of works occurring each week. We also launched the 'Why We...' campaign, a factsheet and video answering FAQs about Council operation works.

In December 2024, we began holding monthly Communications Collaborations Meetings with Corporate and Community Services event officers. The meetings promoted internal communication and provided officers with the opportunity to raise upcoming events or initiatives, provide feedback to the Communications team, and strategically plan announcements and promotions. A major outcome of the monthly meetings was the creation of the Communications Internal Request Form, replacing the former Media Release Request Form and recognising our team's increased capacity for graphic design and audiovisual content.

Challenges and Adaptations

The evolving media landscape posed significant challenges throughout the year. Changes in media coverage patterns and shifts in how information is consumed impacted the visibility and reach of Council activities and promotions. Despite these challenges, the Communications team adapted by refining its strategies and exploring new channels to effectively reach and engage Council's audience.

The Communications team played an integral role in the Local Disaster Coordination Centre in March 2025 during Ex-Tropical Cyclone Alfred, issuing warning alerts and social media content to inform the community as new information was available.

Community Engagement and Promotional Activities

Council continued to prioritise community engagement through various promotional activities. The team produced and distributed flyers, brochures and project information newsletters detailing our services and regional activities, ensuring residents and stakeholders remained informed.

In summary

The Communications function of Council remains committed to enhancing public awareness and engagement through strategic media relations and effective communication practices. Despite the challenges posed by a dynamic media environment, the Communications team has successfully navigated these changes, ensuring Council's messages and services are communicated to the community.

LEGISLATIVE REQUIREMENTS

Resolutions

Section 185 of the Local Government Regulation 2012

No resolutions adopting an expenses reimbursement policy were made during the financial year. There was one (1) resolution, made on 24 July 2024, amending the existing reimbursement policy.

No resolutions changing the threshold for non-current physical assets (s206(2)) of the Local Government Regulation 2012) were made during the financial year.

Total Remuneration Paid to Each Councillor (including Superannuation Contribution)

Section 186(a) of the Local Government Regulation 2012

Total remuneration paid by Council to each of its Councillors for the 2024-2025 financial year.

COUNCILLOR	ALLOWANCE/FEES
Helen Brieschke	\$ 94,122.07
Kylee Isidro	\$ 79,306.16
Jason Wendt	\$150,827.77
Michael Bishop	\$ 79,944.73
Brett Freese	\$ 79,944.73
Tiara Hurley	\$ 79,944.73
Sally Jess	\$ 79,944.73
<i>Total Remuneration</i>	<i>\$644,034.92</i>

Total superannuation contributions paid by Council for each of its Councillors for the 2024-2025 financial year.

COUNCILLOR	SUPERANNUATION
Helen Brieschke	\$11,327.55
Kylee Isidro	\$ 9,543.39
Jason Wendt	\$18,099.33
Michael Bishop	\$ 9,219.17
Brett Freese	\$ 9,219.17
Tiara Hurley	\$ 9,219.17
Sally Jess	\$ 9,219.17
<i>Total Superannuation</i>	<i>\$75,846.95</i>

Expenses Incurred by and Facilities Provided to Each Councillor Under the Reimbursement of Expenses Policy

Section 186(b) of the Local Government Regulation 2012

Expenses reimbursed and facilities provided during the 2024-2025 financial year.

COUNCILLOR	EXPENSES
Helen Brieschke	\$ 32,778.01
Kylee Isidro	\$ 28,370.64
Jason Wendt	\$ 51,129.95
Michael Bishop	\$ 28,585.52
Brett Freese	\$ 30,013.02
Tiara Hurley	\$ 29,221.56
Sally Jess	\$ 31,481.22
<i>Total</i>	<i>\$231,579.92</i>

No non-cash property was transferred to Councillors.

The following facilities were provided to Councillors:

COUNCILLOR	FACILITIES PROVIDED				TOTAL COST (Excluding GST)
	MOBILE PHONE	MICROSOFT LICENCING	LAPTOP DATA SERVICE COSTS	LAPTOP	
	\$	\$	\$	\$	\$
Cr J Wendt	393.67	605.87	217.36	1691.4	2908.39
Cr H Brieschke	-	605.87	217.45	1691.4	2514.72
Cr K Isidro	-	605.87	217.36	1691.4	2514.63
Cr M Bishop	-	605.87	217.36	1691.4	2514.63
Cr B Freese	-	605.87	217.36	1691.4	2514.63
Cr T Hurley	-	605.87	217.36	1691.4	2514.63
Cr S Jess	-	605.87	217.36	1691.4	2514.63

Councillor Meeting Attendance

Section 186(c) of the Local Government Regulation 2012

COUNCILLOR	ORDINARY MEETING	SPECIAL MEETING
Cr J Wendt	20	3
Cr H Brieschke	21	3
Cr K Isidro	19	3
Cr M Bishop	21	3
Cr B Freese	21	3
Cr T Hurley	20	3
Cr S Jess	21	3

Councillor Misconduct

Section 186(d), (e), (f) of the Local Government Regulation 2012

s186(1)(d)(i)	There were no orders made under section 150I(2) of the <i>Local Government Act 2009</i> .
s186(1)(d)(ii)	There were no orders made under section 150IA(2)(b) of the <i>Local Government Act 2009</i> .
s186(1)(d)(iii)	There were no orders made under section 150AH(1) of the <i>Local Government Act 2009</i> .
s186(1)(d)(iv)	There were no decisions, orders or recommendations made under section 150AR(1) of the <i>Local Government Act 2009</i> .
s186(1)(e)(i)	There were no decisions, orders or recommendations made about a Councillor under s186(d) during the financial year.
s186(1)(f)(i)	There was one (1) complaint referred to the Independent Assessor under section 150P(2)(a) of the <i>Local Government Act 2009</i> by the local government, a Councillor of the local government or the Chief Executive Officer of the local government.
s186(1)(f)(ii)	With reference to s150P(3) of the <i>Local Government Act 2009</i> : <ul style="list-style-type: none"> - the local government, a Councillor of the local government or the Chief Executive Officer of the local government notified the Crime and Corruption Commission about zero complaints. - there were no investigations into complaints or Councillor conduct undertaken by the local government, a Councillor of the local government or the Chief Executive Officer of the local government in accordance with any other law.
s186(1)(f)(iii)	There was one (1) notice given to the Independent Assessor under section 150R(2) of the <i>Local Government Act 2009</i> .

s186(1)(f)(iv)	There were no notices given to the Independent Assessor concerning misconduct by any Councillor under section 150S(2)(a) of the <i>Local Government Act 2009</i> .
s186(1)(f)(v)	There were no occasions when information was given to the Independent Assessor in accordance with section 150AF(3)(a) of the <i>Local Government Act 2009</i> , so that the Independent Assessor could undertake a preliminary assessment under division 3A of the <i>Local Government Act 2009</i> .
s186(1)(f)(vi)	There were no occasions the local government asked another entity to investigate, under Chapter 5A, Part 3, Division 5 of the <i>Local Government Act 2009</i> , the suspected conduct breach of a Councillor, for the local government.
s186(1)(f)(vii)	There were no applications heard by the conduct tribunal under Chapter 5A, Part 3, Division 6 of the <i>Local Government Act 2009</i> , about whether a Councillor engaged in misconduct or a conduct breach.
s186(1)(g)	There were no referral notices given to the local government by the Independent Assessor under section 150AC(1) of the <i>Local Government Act 2009</i> .
s186(1)(h)	There were no referral notices given to the local government by the Independent Assessor under section 150AC(1) of the <i>Local Government Act 2009</i> . Consequently, there were no suspected conduct breaches, and no suspected conduct breaches for which an investigation was not started or discontinued under section 150AEA of the <i>Local Government Act 2009</i> .
s186(1)(i)	There were no decisions made by the local government under section 150AG(1) of the <i>Local Government Act 2009</i> during the financial year.
s186(1)(j)	There were no matters not decided by the end of the financial year under section 150AG(1) of the <i>Local Government Act 2009</i> .
s186(1)(k)	The average time taken by the local government in making a decision under section 150AG(1) of the <i>Local Government Act 2009</i> was not applicable as no decisions were made.

Administrative Action Complaints

Section 187 of the Local Government Regulation 2012

Council is committed to dealing fairly with administrative action complaints. Council's approach to dealing with complaints is outlined in its Administrative Action Complaints Policy, which became effective on 1 July 2011. This Policy has been reviewed several times since adoption. The scope of the policy is as follows:

The complaints process has been established for resolving complaints by affected persons about administrative action of the Council. However, the complaints process does not apply to a complaint:

- that could be made under the Local Government Regulation 2012 about competitive neutrality issues
- about official misconduct that should be directed to the Crime and Misconduct Commission

- made in accordance with the *Human Rights Act 2019*
- made under the *Public Interest Disclosure Act 2010*
- about the conduct and performance of Councillors under Division 6, Part 2, Chapter 6 of the *Local Government Act 2009*

This policy excludes requests for service, enquiries, suggestions, actions and decisions taken under legislation which provide for separate avenues of appeal, such as decisions made under the *Planning Act 2016*, prosecutions made under Local Laws that are appealable to a Magistrates Court and decisions under the Building Act, unless the complaint relates to administrative actions associated with the action or decision.

There were also various other requests for review of Council's decisions using Council's internal review processes. These are outlined below.

Departmental Reviews – Level One

Department	2024 – 2025	2023 – 2024	2022 – 2023	2021 – 2022	2020 – 2021	2019 – 2020
Corporate and Community Services	0	0	1	0	0	0
Operations	12	8	4	5	12	8
Planning and Development	1	2	6	2	1	0

Internal Reviews

2024 – 2025	2023 – 2024	2022 – 2023	2021 – 2022	2020 – 2021	2019 – 2020
1	2	6	2	2	3

One Internal Review was carried-forward from the 2023-2024 financial year and was resolved in the 2024-2025 financial years.

Applications for Review of Local Government Decision

2024 – 2025	2023 – 2024	2022 – 2023	2021 – 2022	2020 – 2021	2019 – 2020
6	4	7	3	2	5

Council's process for managing complaints has ensured that matters raised have been properly considered, that complainants have been offered natural justice and that issues relating to complaints generally have been resolved satisfactorily.

Overseas Travel

Section 188 of the Local Government Regulation 2012

As part of the South East Queensland Council of Mayors (CoMSEQ), the Mayor, Jason Wendt, travelled overseas in his official capacity during the 2024-25 financial year. The delegation examined transport, urban renewal, housing and waste management opportunities, as well as legacies delivered through major infrastructure and events such as the Paris 2024 Olympic Games. CoMSEQ funded travel costs, accommodation and meals.

Grants to Community Organisations

Section 189 of the Local Government Regulation 2012

Council's expenditure for the financial year on grants to community organisations was \$165,419. A further \$52,039 was provided in Regional Arts Development Fund grants.

Councillors did not have discretionary funds during the financial year.

Financial Contributions under Planning Act

Section 189A of the Local Government Regulation 2012

The total amount of financial contributions made to Council under the Planning Act during the financial year is as follows:

	Type of Financial Contribution	Amount (\$)
s189A(1)(a)(i)	Community Benefit Agreement under the Planning Act	0
s189A(1)(a)(ii)	Condition of a development approval imposed under the Planning Act, section 65AA(3)	0
s189A(1)(a)(iii)	Condition of a development approval imposed under a direction of the planning chief executive under the Planning Act, section 106ZF(2)	0
s189A(1)(a)(iv)	Agreement mentioned in the Planning Act, section 65AA(7)	0
TOTAL		0
s189(1)(b)	Total amount of the above financial contributions spent by Council during the financial year	0
	Purposes for which the contributions were spent:	-

Annual Operations Report for Each Commercial Business Unit

Section 190(1)(c), 190(2)(a), s190(2)(b) and (c) and s190(2)(d) of the Local Government Regulation 2012

There were no commercial business units to report for the financial year.

Conducting a Joint Government Activity and Regional Cooperation

Section 190(1)(d) of the Local Government Regulation 2012

In accordance with section 190(1)(d) of the *Local Government Regulation 2012*, Council must include details of any services, facility or activity supplied by another local government (under an agreement for conducting a joint government activity), where special rates or charges were levied.

There were no such services provided by another local government in the 2024-25 financial year.

Council fosters regional cooperation on issues affecting local government and the South East Queensland region. In support of this commitment, the Mayor, Councillors, Senior Executive

Officers and Council employees attend relevant conferences and events and meet with other local authorities and government agencies as part of their duties.

Invitations to Change Tenders

Section 190(1)(e) of the Local Government Regulation 2012

There were two invitations to change tenders under section 228(8) of the Local Government Regulation during the financial year.

Registers Kept by the Local Government

Section 190(1)(f) of the Local Government Regulation 2012

- Councillor Conduct Register
- Register of Interests
- Record of the Taking of Declaration of Office
- Local Law Register
- Roads Map and Register
- Register of Regulatory and Cost-Recovery Fees
- Asset Register
- Delegations Register
- Financial Risk Register
- Lobbyist Contact Register
- Register of Council Policies
- Development Application Register
- Cemetery Register
- Food Premise Register
- Infrastructure Charges Register
- Register of Infirm and Medical Wheelie Bin Services
- Number of Wheelie Bin (General and Recycling) Services Register
- Overgrown Allotment Register
- Show Cause Notice / Enforcement Notice Register (Development)
- Show Cause Notice / Enforcement Notice Register (Plumbing)
- Animal Keeping Approval Register
- Pre-lodgement Advice Request Register
- Regulated Dog Register
- Vehicle Towed Register
- Work Dog Application Register
- Pound Register
- Cat / Dog Hire Trap Register

Summary of Concessions for Rates and Charges

Section 190(1)(g) of the Local Government Regulation 2012

During the 2024-2025 financial year, Council exercised its power to grant a concession for rates or charges under the *Local Government Regulation 2012*, Chapter 4, Part 10 Concessions, in the following ways:

Pensioner Rebate

Subject to the eligibility criteria, property owners within the former Kilcoy Shire were entitled to receive a partial rebate from Council on their general rate and charges levied on the land up to the maximum rebate of \$20 per annum, as outlined in Council's Revenue Statement 2024-25.

Rating Category Concessions

Subject to eligibility criteria, properties included in differential rating category 1 or 2 where building plans for a dwelling were approved more than ten years ago, are entitled to receive a rebate equivalent to the difference between the rate otherwise applicable for the property and the rate that would apply if the property hosted a single approved dwelling, as outlined in Council's Revenue Statement 2024-25.

Special Charges

In accordance with section 94(1)(b)(i) of the *Local Government Act 2009*, Council levied a number of special charges for the 2024-25 financial year.

Specific special rates are charged for services, facilities and activities that have an association with only specific properties within the region. Council's special charges include:

- Rural Fire Levy
- Kennels Compliance Special Charge
- Poultry Farms Special Charge
- Extractive Industries Special Charge
- Food Premises Inspection Program Special Charges

Further information on the special charges is available in Council's Revenue Statement 2024-25.

Report on the Internal Audit

Section 190(1)(h) of the Local Government Regulation 2012.

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

Internal Audit operates in accordance with Council's Internal Audit Policy which sets out the mandate, roles and responsibilities of the function.

Internal Audit is an independent function within Council, with audit and investigation findings reported directly to the Chief Executive Officer and the Audit Committee. Council adopts an out-sourced model for the provision of internal audit services.

Internal Audit activity is managed via an approved Annual Internal Audit Plan determined through a risk-based annual planning cycle that involves consultation with executive management.

During 2024-2025, Internal Audit activities included:

- Customer Service
- Attraction and Retention of Key Talent.

Investigation Notices for Competitive Neutrality Complaints

Section 190(1)(i) and (j) of the Local Government Regulation 2012

There were no investigation notices given in the financial year under Section 49 of the Local Government Regulation 2012.

As such, there were no responses required from Council in the financial year relating to QCA recommendations on competitive neutrality complaints under Section 52(3) of the Local Government Regulation 2012.

Identify Beneficial Enterprises

Section 41 of the Local Government Act 2009

During this reporting period Council did not conduct any beneficial enterprises.

A beneficial enterprise is one that Council considers is directed to benefit, and can reasonably expected to benefit, the whole or part of the local government.

Identify Significant Business Activities

Section 45 and 46 of the Local Government Act 2009

No business activity was identified as a significant business activity for and during the financial year.

Remuneration and Councillor Advisors

Section 201(1)(a), 201(1)(b) and 201(1)(c) of the Local Government Act 2009

Senior management remuneration is noted in *Attachment 1 – Financial Statements*.

Council did not resolve to allow a councillor to appoint councillor advisors.

ATTACHMENT 1 – FINANCIAL STATEMENTS

including the audited General Purpose Financial Statement, audited Financial Sustainability Statement and the Long-Term Financial Sustainability Statement

Section 183(a), (b), (c) and (d) of the Local Government Regulation 2012

Somerset Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025

General Purpose Financial Statements

for the year ended 30 June 2025

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General Purpose Financial Statements

for the year ended 30 June 2025

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Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
Income			
Revenue			
Recurrent revenue			
Rates, levies and charges	3a	35,266	30,442
Fees and charges	3b	3,043	2,728
Sales revenue	3c	5,012	4,606
Grants, subsidies and contributions	3d(i)	31,095	38,205
Total recurrent revenue		74,416	75,981
Other income			
Rental income		514	513
Interest received	4a	4,172	4,522
Profit from equity accounted investments	13	—	2,195
Other income	4b	2,781	2,605
Total other income		7,467	9,835
Total operating revenue		81,883	85,816
Capital income			
Grants, subsidies and contributions	3d(ii)	16,376	19,746
Capital income	5	5,174	215
Total capital income		21,550	19,961
Total income		103,433	105,777
Expenses			
Recurrent expenses			
Employee costs	6	22,417	19,397
Materials and services	7	49,083	59,384
Finance costs	8	819	833
Depreciation and amortisation:			
- Property, plant and equipment	14	13,725	12,304
- Right of use assets	16	381	359
Total recurrent expenses		86,425	92,277
Other expenses			
Loss from equity accounted investments	13	817	—
Total other expenses		817	—
Total expenses		87,242	92,277
Net Result		16,191	13,500
Other comprehensive income			
Amounts which will not be reclassified subsequently to the operating result			
Increase in asset revaluation surplus	14	80,420	48,322
Total other comprehensive income for the year		80,420	48,322
Total comprehensive income for the year		96,611	61,822

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

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
Assets			
Current assets			
Cash and cash equivalents	9	44,965	29,238
Receivables	10	7,355	5,509
Inventories	11	706	780
Contract assets	15	4,251	17,666
Other financial assets	12	705	1,028
		57,982	54,221
Total current assets		57,982	54,221
Non-current assets			
Receivables	10	53,804	53,804
Equity accounted investments	13	30,114	31,930
Right of use assets	16	942	737
Property, plant and equipment	14	608,955	521,988
Total non-current assets		693,815	608,459
Total Assets		751,797	662,680
Liabilities			
Current liabilities			
Payables	17	8,034	12,843
Contract liabilities	15	10,766	5,007
Lease liabilities	16	415	325
Provisions	18	3,676	4,926
		22,891	23,101
Total current liabilities		22,891	23,101
Non-current liabilities			
Payables	17	703	1,463
Lease liabilities	16	604	459
Provisions	18	5,104	11,773
Total non-current liabilities		6,411	13,695
Total Liabilities		29,302	36,796
Net community assets		722,495	625,884
Community equity			
Asset revaluation surplus	19	263,690	183,270
Retained surplus		393,519	377,945
Other Reserves	27	65,286	64,669
Total community equity		722,495	625,884

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

Statement of Changes in Equity

for the year ended 30 June 2025

	Notes	Asset revaluation surplus \$ '000	Retained surplus \$ '000	Other reserves \$ '000	Total equity \$ '000
Balance as at 1 July 2024		183,270	377,945	64,669	625,884
Net result		—	16,191	—	16,191
Other comprehensive income for the year					
- Increase/(decrease) in asset revaluation surplus	14	80,420	—	—	80,420
Other comprehensive income		80,420	—	—	80,420
Total comprehensive income for the year		80,420	16,191	—	96,611
Transfers to reserves		—	(617)	617	—
Balance as at 30 June 2025		263,690	393,519	65,286	722,495
Balance as at 1 July 2023		134,948	374,090	55,024	564,062
Balance as at 1 July 2023		134,948	374,090	55,024	564,062
Net result		—	13,500	—	13,500
Other comprehensive income for the year					
- Increase/(decrease) in asset revaluation surplus	14	48,322	—	—	48,322
Other comprehensive income		48,322	—	—	48,322
Total comprehensive income for the year		48,322	13,500	—	61,822
Transfers to reserves		—	(10,000)	10,000	—
Transfers from reserves		—	355	(355)	—
Balance as at 30 June 2024		183,270	377,945	64,669	625,884

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

Statement of Cash Flows

for the year ended 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
Cash flows from operating activities			
Receipts from customers		117,253	79,709
Payments to suppliers and employees		(82,731)	(84,053)
		34,522	(4,344)
Receipts			
Interest received		4,172	4,522
Dividend received		999	991
Payments			
Finance costs		(175)	–
Net cash inflow/(outflow) from operating activities	23	39,518	1,169
Cash flows from investing activities			
Receipts			
Proceeds from sale of property, plant and equipment		627	495
Payments			
Payments for property, plant and equipment		(24,067)	(30,361)
Net cash inflow/(outflow) from investing activities		(23,440)	(29,866)
Cash flows from financing activities			
Payments			
Repayments made on leases (principal only)		(351)	(450)
Net cash flow inflow/(outflow) from financing activities		(351)	(450)
Net increase/(decrease) in cash and cash equivalents held		15,727	(29,147)
plus: cash and cash equivalents - beginning		29,238	58,385
Cash and cash equivalents at the end of the financial year	9	44,965	29,238

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 1. Information about these financial statements

(a) Basis of preparation

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

These general purpose financial statements are for the period 1 July 2024 to 30 June 2025. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

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

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

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. It also includes non-cash contributions which are usually infrastructure assets received from developers.

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 investment property and property, plant and equipment.

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

Income of local authorities and public authorities is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the Australian Taxation Office (ATO) or payable to the ATO is shown as an asset or liability respectively.

The council uses the Australian dollar as its functional currency and its presentation currency.

(b) Changes to accounting policies

Unless otherwise stated, accounting policies have been consistently applied throughout the period.

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

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

The relevant standards for Somerset Regional Council were:

- AASB 101 *Presentation of Financial Statements* (amended by AASB 2020-1, AASB 2020-6, AASB 2022-6, AASB 2023-3) relating to current / non-current classification of liabilities
- AASB 13 *Fair Value Measurement* (amended by AASB 2022-10)

(d) Standards issued by the AASB not yet effective

Council has assessed all the standards / interpretations currently issued which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 1. Information about these financial statements (continued)

(e) Estimates and Judgements

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

- Revenue recognised over time - Note 3
- Impairment of property, plant and equipment - Note 14
- Valuation and depreciation of property, plant and equipment - Note 14
- Leases - Note 16
- Provisions - Note 18
- Contingent liabilities - Note 21

(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.

The format of the 2024/25 financial statements aligns with the illustrative annual financial statements, commonly referred to as "Tropical", issued by the Department of Local Government, Water and Volunteers. Comparative information has been restated where applicable to align with the current year presentation.

(g) Volunteer Services

The value of volunteer services received is not material and cannot be reliably measured and is not recognised as revenue.

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

Note 2. Analysis of results by function

(a) Components of Council functions

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

Corporate and community services

Corporate and Community Services goals include providing high quality information systems, records, community, recreation, cultural activities and tourism promotion services.

Executive

Executive goals include providing high quality support and advice to the elected council as well as ensuring the implementation of council resolutions, policies and decisions, providing leadership and coordination of departmental operations and performance, corporate planning and public relations management.

Finance

Finance goals include providing high quality administration and optimisation of revenues and expenditures, financial and asset reporting, planning and advice, taxation, internal audit and internal control services and managing Council's financial relationship with Urban Utilities

Human resources/customer service

Human Resources and Customer Services goals include providing high quality personnel services and customer service functions.

Operations

Operations goals include providing high quality management services of Council's infrastructure, disaster risk management, public spaces, plant and contract works.

Planning and development

Planning and Development goals include providing high quality land use planning, building regulation, economic development and local law services.

Waste management

Waste Management goals include providing high quality collection and disposal of domestic and other refuse services, recycling and the operation of waste facilities.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 2. Analysis of results by function (continued)

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

Functions	Recurring grants \$ '000	Gross program income Recurring other \$ '000	Capital grants \$ '000	Capital other \$ '000	Total income \$ '000	Gross program expenses - Recurring \$ '000	Total expenses \$ '000	Net result from recurring operations \$ '000	Net result \$ '000	Total assets \$ '000
2025										
Corporate and community services	611	1,574	669	—	2,854	(10,615)	(10,615)	(8,430)	(7,761)	—
Executive	—	—	—	—	—	(1,906)	(1,906)	(1,906)	(1,906)	—
Finance	7,127	36,786	—	(3,168)	40,745	(3,762)	(3,762)	40,151	36,983	141,899
Human resources/customer service	133	—	—	—	133	(2,407)	(2,407)	(2,274)	(2,274)	—
Operations	23,052	5,202	14,807	617	43,678	(57,660)	(57,660)	(29,406)	(13,982)	609,898
Planning and development	172	2,299	283	—	2,754	(5,401)	(5,401)	(2,930)	(2,647)	—
Waste management	—	4,928	—	8,341	13,269	(5,491)	(5,491)	(563)	7,778	—
Total	31,095	50,789	15,759	5,790	103,433	(87,242)	(87,242)	(5,358)	16,191	751,797
2024										
Corporate and community services	833	1,537	—	—	2,370	(9,697)	(9,697)	(7,327)	(7,327)	—
Executive	—	—	—	—	—	(1,592)	(1,592)	(1,592)	(1,592)	—
Finance	192	34,753	—	3,037	37,982	(2,814)	(2,814)	32,131	35,168	139,939
Human resources/customer service	90	1	—	—	91	(2,521)	(2,521)	(2,430)	(2,430)	—
Operations	36,838	4,798	16,530	394	58,560	(65,095)	(65,095)	(23,459)	(6,535)	522,726
Planning and development	253	2,058	—	—	2,311	(4,827)	(4,827)	(2,516)	(2,516)	—
Waste management	—	4,463	—	—	4,463	(5,731)	(5,731)	(1,268)	(1,268)	—
Total	38,206	47,610	16,530	3,431	105,777	(92,277)	(92,277)	(6,461)	13,500	662,665

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue

	2025 \$ '000	2024 \$ '000
(a) Rates, levies and charges		
Rates and annual charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.		
General rates	32,793	28,567
Food Act inspection special charge	42	37
Extractive industries inspection program special charge	38	36
Kennels inspection program special charge	19	18
Intensive poultry farm inspection program special charge	26	23
Rural fire levy special charge	354	319
Environmental separate charge	1,013	505
State Emergency Service separate charge	444	341
Garbage charges	4,735	4,334
Total rates and utility charge revenue	39,464	34,180
Less: discounts	(4,198)	(3,736)
Less: pensioner remissions	—	(2)
Total rates, levies and charges	35,266	30,442

(b) Fees and charges

Fees and charges consist of both cost-recovery fees as defined in the *Local Government Act 2009* for which Council has a statutory power to collect and commercial fees and charges which are collected on a contractual basis for matters such as cemetery operations and waste operations.

Revenue arising from fees and charges is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided. The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example at a camping ground. There is no material obligation for Council in relation to refunds or returns. Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence. Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

	2025 \$ '000	2024 \$ '000
Infringements	42	—
Animal control/local law fees	60	255
Building fees	773	696
Cemetery fees	185	190
Change of ownership fees	99	76
Health and other fees	15	9
Planning and engineering fees	1,291	985
Property search fees	385	388
Waste fees	193	129
Total fees and charges	3,043	2,728

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue (continued)

(c) Sales revenue

Sale of goods revenue is recognised when the customer has taken delivery of the goods. Revenue from services is recognised when the service is rendered. 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. The contract work carried out is not subject to retentions.

	2025 \$ '000	2024 \$ '000
Derived from State Government transport entities	4,965	4,568
Derived from other parties	47	38
Total sales revenue	5,012	4,606

(d) Grants, subsidies, contributions and donations***Grant income under AASB 15 - Revenue from Contracts with Customers***

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. The performance obligations vary in each agreement but include performance obligations within AASB 15 grants e.g. events. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control 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, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Grant income under AASB 1058 - Income of Not-for-Profit Entities

Assets arising from grants in the scope of AASB 1058 are recognised at the asset's fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard. Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

	2025 \$ '000	2024 \$ '000
(i) Operating		
Other	162	—
Community/social services	306	287
Environmental initiatives	57	100
Financial Assistance Grant	7,127	192
Fuel tax credits	114	129
Library grants	147	145
Local Economic Recovery Program - recurrent	24	200
Natural disaster preparedness	22	67
Natural disaster recovery arrangements	22,769	36,524
Other recurrent grants	152	214
Regional Art Grants	60	190
State Emergency Service	22	67
Training and development	133	90
Total recurrent grants, subsidies, contributions and donations	31,095	38,205

Notes to the Financial Statements

for the year ended 30 June 2025

Note 3. Revenue (continued)

	2025 \$ '000	2024 \$ '000
(ii) Capital		
Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control and which is enforceable are recognised as revenue as and when the obligation to construct or purchase is completed. For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin. 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.		
State government subsidies and grants	4,765	—
Commonwealth government subsidies and grants	11	—
Contributions of monetary assets by developers	617	395
Contribution of non-monetary non-current assets by developers at fair value *	—	2,822
Black Summer Bushfire Recovery Grants Program	50	1,120
Culvert Renewal - Qld Risk Reduction Fund	66	592
Disaster Recovery Funding Arrangements - capital	224	4,548
Flexible funding program - Meryll Dray memorial shelters	—	100
Heavy Vehicle Safety and Productivity Program	1,939	4,058
Local Economic Recovery Program - capital	—	348
Local Roads and Community Infrastructure Program - various projects	1,558	198
Roads to Recovery Program	1,284	636
SEQ Community Stimulus - allocated funding	3,925	1,246
SEQ Community Stimulus - competitive - Esk Crows Nest Road	206	1,850
SEQ Community Stimulus - competitive - Kilcoy Rec Facility	14	—
SEQ Community Stimulus - competitive - Lowood Pool	—	194
SEQ Community Stimulus - competitive - Lowood Minden Road	344	344
SEQ Community Stimulus - competitive - Toogoolawah Pool	105	—
State Emergency Service/disaster management equipment subsidies	345	57
Transport Infrastructure Development Scheme	695	695
Transport other programs	228	543
Total capital grants, subsidies, contributions and donations	16,376	19,746

(*) Non-cash contributions in excess of the recognition thresholds set out in Note 14 in value, are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses. Physical assets contributed to Council by developers in the form of road works, stormwater infrastructure and recreation assets are recognised as revenue when the development becomes "on maintenance" (i.e. the council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.

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

	2025		2024	
	Revenue recognised at a point in time \$ '000	Revenue recognised over time \$ '000	Revenue recognised at a point in time \$ '000	Revenue recognised over time \$ '000
Grants, subsidies, contributions and donations - recurrent	8,326	22,769	800	37,405
Grants, subsidies, contributions and donations - capital	617	15,759	3,273	16,473
	8,943	38,528	4,073	53,878

Notes to the Financial Statements

for the year ended 30 June 2025

Note 4. Interest and other income

	2025 \$ '000	2024 \$ '000
(a) Interest received		
Interest received from bank and term deposits is accrued over the term of the investment.		
Urban Utilities	1,963	1,757
Interest received from bank term deposits/other bank interest	1,796	2,467
Interest from overdue rates and utility charges	413	298
Total interest received	4,172	4,522

(b) Other income

Dividends are recognised when they are declared.

Commissions earned/administration fees retained	178	159
General rates equivalents - Queensland Treasury	1,757	1,429
Tax equivalent receipts - Urban Utilities	704	858
Other income	142	159
Total other income	2,781	2,605

Note 5. Capital income

	Notes	2025 \$ '000	2024 \$ '000
(a) Gain / loss on disposal of non-current assets			
Proceeds from the disposal of property, plant and equipment		665	140
Less: carrying value of disposed property, plant and equipment	14	(3,833)	(106)
		(3,168)	34
Proceeds from disposal of land and improvements		—	355
Less: carrying value of disposed land	14	—	(174)
		—	181
Gain on disposal of non-current assets		(3,168)	215
(b) Provision for restoration of land			
Discount rate adj. - refuse restoration	18	159	—
Decrease in estimate of future cost - refuse restoration	18	8,183	—
		8,342	—
Total capital income		5,174	215

Notes to the Financial Statements

for the year ended 30 June 2025

Note 6. Employee costs

	Notes	2025 \$ '000	2024 \$ '000
Employee benefit expenses are recorded when the service has been provided by the employee.			
Wages and salaries		19,962	17,744
Leave entitlements and other employee related expenses		341	412
Superannuation	22	2,254	1,996
Training costs		136	130
Workers compensation insurance		555	603
Fringe benefits tax (FBT)		148	140
		23,396	21,025
Other employee related expenses		316	328
		23,712	21,353
Less: capitalised employee expenses		(1,295)	(1,956)
Total Employee benefits		22,417	19,397
Employed for:			
Capital purposes		1,295	1,956
Operating purposes		22,417	19,396
Total		23,712	21,353

	2025 Number	2024 Number
Additional information:		
Total Council employees at the reporting date:		
Elected members *	7	7
Administration staff	134	120
Depot and outdoors staff	87	98
Total full time equivalent employees	228	225

(*) Kylee Isidro resigned as Councillor on 24 June 2025

Notes to the Financial Statements

for the year ended 30 June 2025

Note 7. Materials and services

	2025 \$ '000	2024 \$ '000
Expenses are recorded on an accruals basis as Council receives the goods or services.		
Audit of annual financial statements by the Auditor-General of Queensland *	141	111
Bridge maintenance and asset management	73	108
Contract upgrade works - State controlled roads	3,196	183
Councillors' expenses (incl. mayor) - other **	994	836
Contributions to volunteer rural fire brigades	354	319
Donations	213	177
Floodplain management planning	39	8
Fuel and oil	1,061	1,213
Gravel operations	11	5
Indoor sports centre operations	223	283
Information technology goods and services	692	476
Insurance premiums - property and public liability	321	386
Internal audit services	48	42
Legal services	1,825	1,027
Library book purchases	130	128
Library operations other than book purchases	142	139
Mechanical parts, tyres and batteries and plant servicing	807	790
Natural disaster recovery arrangements costs	24,632	37,292
Office and communications	496	675
Plant and vehicle registrations	100	94
Road and street maintenance	5,760	6,864
Somerset civic centre operations	593	548
Street lighting	343	282
Subscriptions	158	111
Swimming pool operations	585	846
Tourism operations	375	561
Trails and paths	60	314
Valuation services	347	306
Waste services and levy	2,914	2,790
Water and sewerage services - Urban Utilities	452	439
Other materials and services	1,998	2,031
Total materials and services	49,083	59,384

(*) Quoted audit fees as per the External Audit Plan relating to the 2024-25 financial statements are \$121,000 (2024: \$135,000).

(**) Councillor remuneration represents salary, superannuation contributions and other allowances paid in respect of carrying out their duties. In addition to these amounts, the Mayor received the use of a fully maintained motor vehicle and all Councillors received reimbursement for various expenses incurred. Council has not resolved that councillors are employees. Councillor remuneration is therefore not included in employee costs.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 8. Finance costs

	2025 \$ '000	2024 \$ '000
Bank charges	65	—
Impairment of receivables	22	—
Interest on lease liabilities (finance costs)	175	91
Increase in the discounted amount arising from the passage of time and the effect of any change in the discount rate - gravel pits	7	44
Increase in the discounted amount arising from the passage of time and the effect of any change in the discount rate - refuse sites	550	698
Total finance costs	819	833

Note 9. Cash, cash equivalents and financial assets

	2025 \$ '000	2024 \$ '000
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For the purposes of the statement of financial position and the statement of cash flows, cash and cash equivalents include cash on hand, all cash and cheques receipted but not banked at year end and deposits at call with financial institutions. It also includes bank overdrafts and liquid investments with short periods to maturity that are readily convertible to cash at the council's option without penalty and that are subject to a low risk of changes in value. The council considers term deposits with original maturities of less than six months to be cash equivalents.

Cash and cash equivalents

Cash on hand - petty cash and cash floats	5	7
Cash at bank (including unpresented cheques)	2,128	1,086
Term deposits	1,000	1,000
Short term investments at call	41,832	27,145
Balance per Statement of Financial Position	44,965	29,238

Balance per Statement of Cash Flows

44,965	29,238
---------------	---------------

Short term investments at call are held with the Queensland Treasury Corporation. The short term investments at call bear floating interest rates as detailed in note 25.

Restricted cash and cash equivalents

Cash and cash equivalents	44,965	29,238
Less: externally imposed restrictions on cash	(10,766)	(5,007)
Unrestricted cash	34,199	24,231

(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

Unspent government grants and subsidies	10,766	5,007
Total externally imposed restrictions on cash assets	10,766	5,007

Trust Funds

Funds held in the trust account on behalf of outside parties include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages) paid in to the trust account by the council. The council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 9. Cash, cash equivalents and financial assets (continued)

	2025 \$ '000	2024 \$ '000
Trust funds held for outside parties		
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	629	810
	629	810

Note 10. Receivables

Receivables are amounts owed to council at year end. They are recognised at the amount due at the time of sale or service delivery. Settlement of trade debtors is required within 30 days after the invoice is issued. Rate debts fall due 42 days after issue of a rate assessment notice.

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. Receivables are measured at amortised cost which approximates fair value at reporting date.

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

Council applies normal business credit protection procedures prior to providing goods and services to minimise credit risk. The council does not require collateral in respect of trade and other receivables.

The carrying amounts of trade receivables are assumed to approximate their fair values due to their short-term nature.

	2025 \$ '000	2024 \$ '000
Current		
Rates and charges	3,827	3,178
Other debtors accrued	1,887	1,085
Other debtors levied	1,835	1,418
Total	7,549	5,681
less: Provision for impairment		
Loss allowance	(194)	(172)
Total provision for impairment - receivables	(194)	(172)
Total current receivables	7,355	5,509
Non-current		
Participant loan - Central SEQ Distributor-Retailer Authority trading as Urban Utilities (UU) *	53,804	53,804
Total non-current receivables	53,804	53,804

Interest was charged on outstanding rates at a rate of 12.35% per annum (2024 - 11.64%). No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges and fees. Overall credit loss of current receivables is not considered material.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 10. Receivables (continued)

The exposure to credit risk for receivables by type of counterparty was as follows:

	2025 \$ '000	2024 \$ '000
Rates and utility charges	3,827	3,178
Other - levied	1,835	1,418
Other - accrued	1,887	1,085
Less: loss allowance	(194)	(172)
Total	7,355	5,509

*Council held equity participant debts with Urban Utilities valued at \$53,804,033 as at balance date. Further information about the relationship between the council and Urban Utilities is contained at Note 13. The loan receivables are subject to agreements that provide for monthly interest-only payments until 30 June 2028 and for interest based on a mixture of fixed and variable interest rate components with an interest rate set based on the recommendations of Queensland Treasury Corporation. The equity participant debt is treated as a non-current receivable. This debt is not secured.

	2025 %	2024 %
The weighted average interest rates applying at balance date were:	3.82	3.65

Note 11. Inventories

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.

Land acquired by Council with the intention of reselling it (with or without further development) is classified as inventory.

	2025 \$ '000	2024 \$ '000
Current Inventories		
(a) Inventories held for sale		
Land purchased for development and sale	63	63
	63	63
(b) Inventories held for distribution		
Stores, sundry and road making materials	643	717
	643	717
Total current inventories	706	780

Notes to the Financial Statements

for the year ended 30 June 2025

Note 12. Other assets

	2025 \$ '000	2024 \$ '000
Current		
GST recoverable	120	841
Prepayments	585	187
Total current other assets	705	1,028

Note 13. Equity accounted investments

	Notes	2025 \$ '000	2024 \$ '000
Equity accounted investments			
Associated entities	13a	30,114	31,930
Total		30,114	31,930

Accounting recognition:

	Council's share of net income		Council's share of net assets	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Associated entities	(817)	2,195	30,114	31,930
Total	(817)	2,195	30,114	31,930

Council has incorporated the following Associates into its consolidated Financial Statements.

(a) Net carrying amounts – Council's share

	Nature of relationship	Measurement method	2025 \$ '000	2024 \$ '000
Urban Utilities			30,114	31,930
Total carrying amounts - Associated entities			30,114	31,930

(b) Summarised financial information for joint ventures and associates

	Urban Utilities	
	2025 \$ '000	2024 \$ '000
Summarised statement of financial position		
Current assets	490,142	443,939
Non-current assets	6,791,455	7,006,787
Current liabilities	337,626	345,023
Non-current liabilities	3,299,536	3,241,321
Net assets	3,644,435	3,864,382

Notes to the Financial Statements

for the year ended 30 June 2025

Note 13. Equity accounted investments (continued)

	Urban Utilities 2025 \$ '000	2024 \$ '000
Summarised statement of comprehensive income		
Profit/(loss) for the period	52,450	265,903
Other comprehensive income	(151,395)	(198)
Total comprehensive income	(98,945)	265,705
Share of Associate's Net Profit	(817)	2,195

Council's share in the associate's profits and losses resulting from transactions with Urban Utilities has been analysed as below and judged to be immaterial to the closing value.

	2025 \$ '000	2024 \$ '000
Sales by Somerset Regional Council to Urban Utilities	37	33
Purchases by Somerset Regional Council from Urban Utilities	418	439
Investment revenue by Somerset Regional Council from Urban Utilities	1963	1,757
	2025 %	2024 %
Sales revenue as a percentage of Urban Utilities operating expenditure	0.00%	0.00%
Purchase expenditure as a percentage of Urban Utilities operating revenue	0.01%	0.03%
Investment revenue as a percentage of Urban Utilities operating expenditure	0.12%	0.13%

The *South East Queensland Water (Distribution and Retail Restructuring) Act 2009* (the Act) established a statutory body called the Central SEQ Distributor-Retailer Authority on 3 November 2009 to deliver water and wastewater services within the local government areas of Brisbane City, Ipswich City, Scenic Rim region, Lockyer Valley region and Somerset region. The Authority trades as Urban Utilities. Urban Utilities (UU) is an unincorporated entity and is domiciled in Brisbane, Australia.

Under the Act, governance arrangements for the Authority were established in a Participation Agreement, which provides for participation rights to be held by the participating councils to be negotiated between the councils. Somerset Regional Council holds 0.826% of the rights to participate in the profits of Urban Utilities. These rights held are recognised as investment assets as they represent a resource controlled by Council as a result of past events and from which future economic benefits are expected to flow.

Notwithstanding that the Act does not permit the transfer of participation rights to another party (except by Ministerial approval), Council controls the investment in participation rights because it is entitled to the benefits of holding and realising the investment. Included in the definition of financial assets is any asset that is an investment in an associated entity.

The participation rights represent equity of the entity and accordingly the participation rights held by Council meets the definition of a financial asset. An investment in an associate is recognised and measured in accordance with the requirements of AASB 128 *Investments in Associates and Joint Ventures*. Although Council holds less than 1% of the participation rights of UU, the operation of the participation agreement allows Council to exert significant influence over UU because any three of the minority participants are potentially able to operate together to prevent a board appointment. Conversely any two minority participants together with Brisbane City Council are able to appoint board members to UU. The Authority's Board is comprised of independent directors. No individual Council has the ability to dominate the Authority's decision making so as to obtain greater benefits from its activities than any other participant.

AASB 128 requires an investment in an associate to be accounted for using the equity method. Under the equity method, the share of the profits or losses of the associate is recognised in profit or loss and the share of the movements in equity is recognised in other comprehensive income. Investments in associates are carried in the statement of financial position at cost plus post-acquisition changes in the Council's share of net assets of the associate. Dividends received or receivable from associates reduce the carrying amount of the investment. When the Council's share of losses in an associate equals or

Notes to the Financial Statements

for the year ended 30 June 2025

Note 13. Equity accounted investments (continued)

exceeds its interest in the associate, including any unsecured long-term receivables, the Council does not recognise further losses, unless it has incurred obligations or made payments on behalf of the associate.

As a party to the Participation Agreement, the council receives a proportional share of net profits as a participation return. Returns are paid from post-tax operating profits (after adjusting for capital receipts). The Authority operates under a tax equivalent regime; with all tax paid distributed to the participating Councils on a pro-rata basis to their participation rights.

Council held 8,000 shares in SEQ Regional Recreation Facilities Pty Ltd at year end. This company is not traded on an active market and the investment is valued at nil. The holding was initially recorded at cost (\$8,000) and subsequently fully impaired to a nil value.

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

Note 14. Property, plant and equipment

	Land \$ '000	Buildings and other structures \$ '000	Roads \$ '000	Plant and equipment \$ '000	Work in progress \$ '000	Total \$ '000
2025						
Measurement basis	Fair Value	Fair Value	Fair Value	Cost	Cost	
Opening gross balance	25,381	86,575	580,725	24,268	11,753	728,802
Additions at cost	240	515	–	1,843	2,109	24,407
Disposals	–	–	(5,468)	(1,749)	–	(7,217)
Revaluation adjustment to the asset revaluation surplus	1,724	6,082	29,961	–	–	37,767
Transferred between classes	–	4,016	13,623	–	(17,639)	–
Total gross value of property, plant and equipment	27,345	97,288	618,841	24,362	15,623	783,459
Opening accumulated depreciation and impairment	–	22,572	173,363	10,879	–	206,814
Depreciation expense	–	1,429	10,894	1,404	–	13,727
Depreciation on disposals	–	–	(2,160)	(1,224)	–	(3,384)
Revaluation adjustment to the asset revaluation surplus	–	(1,487)	(41,166)	–	–	(42,653)
Total accumulated depreciation and impairment property, plant and equipment	–	22,514	140,931	11,059	–	174,504
Total net book value of property, plant and equipment	27,345	74,774	477,910	13,303	15,623	608,955
Other information						
Range of estimated useful life (years)	Not depreciated	30 - 140	7 - 200	3 - 50	Not depreciated	
*Asset additions comprise						
Asset renewals	–	743	11,348	–	–	12,091
Other additions	240	3,141	6,792	1,843	–	12,016
Total asset additions	240	3,884	18,140	1,843	–	24,107

Somerset Regional Council

Notes to the Financial Statements

for the year ended 30 June 2025

Note 14. Property, plant and equipment (continued)

	Land \$ '000	Buildings and other structures \$ '000	Roads \$ '000	Plant and equipment \$ '000	Work in progress \$ '000	Total \$ '000
2024						
Measurement basis	Fair Value	Fair Value	Fair Value	Cost	Cost	
Fair value category						
Opening gross balance	23,615	85,673	518,952	21,349	14,379	663,968
Additions at cost	–	–	–	3,268	27,094	30,362
Contribution of non-monetary assets by developers at fair value	115	–	2,707	–	–	2,822
Disposals	(174)	(1,228)	–	(349)	–	(1,751)
Revaluation adjustment to the asset revaluation surplus	1,825	–	31,576	–	–	33,401
Transferred between classes	–	2,230	27,490	–	(29,720)	–
Total gross value of property, plant and equipment	25,381	86,675	580,725	24,268	11,753	728,802
Opening accumulated depreciation and impairment	–	22,420	178,634	9,849	–	210,903
Depreciation expense	–	1,380	9,651	1,273	–	12,304
Depreciation on disposals	–	(1,228)	–	(243)	–	(1,471)
Revaluation adjustment to the asset revaluation surplus	–	–	(14,922)	–	–	(14,922)
Total accumulated depreciation and impairment property, plant and equipment	–	22,572	173,363	10,879	–	206,814
Total net book value of property, plant and equipment	25,381	64,103	407,362	13,389	11,753	521,988
Other information						
Range of estimated useful life (years)	Not depreciated	10 to 135	10 - 200	3 - 50	Not depreciated	
*Asset additions comprise						
Asset renewals	–	362	10,425	–	–	10,787
Other additions	–	1,868	17,065	3,268	(2,627)	19,574
Total asset additions	–	2,230	27,490	3,268	(2,627)	30,361

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2025

Note 14. Property, plant and equipment (continued)

(a) Recognition

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of property, plant and equipment with a total value of less than the following thresholds are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

Capitalisation thresholds

	\$
Land	1
Plant and equipment	5,000
Buildings and other structures, roads, bridges and drainage	10,000

(b) Measurement

(i) Acquisition of Assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect fees and engineering design fees and all other establishment costs.

Property, plant and equipment received in the form of contributions are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value means the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

(ii) Capital and operating expenditure

Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are treated as capital expenditure. Assets under construction are not depreciated until they are completed and commissioned, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class.

Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

(c) Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the council.

Management believes that the straight-line basis appropriately reflects the pattern of consumption of all Council assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

Where assets have separately identifiable significant components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the council. Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements to the council or the unexpired period of the lease, whichever is the shorter.

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 14. Property, plant and equipment (continued)

The condition assessments performed as part of the annual valuation process for assets measured at written down current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown below:

Asset class	Range of estimated useful life in years	Depreciation method used
Land	Not depreciated	Not depreciated
Buildings and other structures	30 to 140	Straight line
Roads	7 to 200	Straight line
Plant and equipment	3 to 50	Straight line

(d) Impairment

All non-current physical and intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

(e) Valuation

Land and improvements, buildings and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 *Property, Plant and Equipment* and AASB 13 *Fair Value Measurement*. Plant and equipment and work in progress are measured at cost.

Non-current physical assets measured at fair value are revalued where required so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This revaluation involves either the application of a suitable index to the cost elements of each asset or involves an assessment of the value by someone with requisite skills and qualifications. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.

The frequency of valuation and the relationship of valuers to the council for each class property, plant and equipment is as follows:

Asset class	Basis of measurement	Date of last revaluation	Relationship between valuer and the council	Frequency of revaluation
Land	Revaluation	30 June 2025	Independent registered valuer	Every 5 years
Buildings and other structures	Revaluation	30 June 2025	Independent registered valuer	Every 5 years
Roads	Revaluation	30 June 2025	Independent registered valuer	Every 5 years
Plant and equipment	Cost	Not applicable	Not applicable	Not applicable

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

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. In the intervening years between valuations, Council monitors relevant indicators for changes in land and building and other structures values each year including reports by the Queensland Valuer-General and relevant producer price indexes issued by the Australian Bureau of Statistics for any indication that land and buildings and other structures may have increased materially in value. Council will obtain roughness index data on its sealed road network every three years in order to better inform the management of its road assets.

Plant and equipment is measured at depreciated cost. Separately identified significant components of assets are measured on the same basis as the assets to which they relate.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 14. Property, plant and equipment (continued)

Other property

Council holds immaterial assets that are held by lessees under operating leases. These assets are incorporated in property, plant and equipment and are included in the "land" and "buildings and other assets" classes above. The assets are maintained on leases so that they can be used for Council owner occupier purposes in the future. It is considered that these assets do not meet the definition of investment property under AASB140.5 Investment Property. Lease amounts receivable are disclosed in Note 16.

(i) Recognised fair value measurements

Council measures and recognises the following assets at fair value on a recurring basis: land, buildings and other structures and roads.

In accordance with AASB 13, Fair Value Measurements are categorised on the following basis:

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 for the asset or liability

Level 3 - Fair value based on unobservable inputs for the asset and liability

The following table categorises fair value measurements as either level 2 or level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

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

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

	Fair value measurement using		Total \$ '000
	Level 2 Significant observable inputs \$ '000	Level 3 significant unobservable inputs \$ '000	
2025			
Property, plant and equipment			
Land	27,345	—	27,345
Buildings and other structures	—	74,774	74,774
Roads	—	477,910	477,910
Total property, plant and equipment	27,345	552,684	580,029
2024			
Property, plant and equipment			
Land	25,381	—	25,381
Buildings and other structures	—	64,102	64,102
Roads	—	407,362	407,362
Total property, plant and equipment	25,381	471,464	496,845

(2) Transfers between level 1 and level 2 fair value hierarchies

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 14. Property, plant and equipment (continued)

(3) Valuation techniques used to derive level 2 and level 3 fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates (related data sources)	Index applied (change in index recognised this year)	Other interim revaluation adjustment
Land (level 2)	Market value	30/06/2025	APV Valuers	Current zoning Sale prices per square metre (database of recent sales) of comparable properties Adjustments for differences in key attributes such as property size, location, topography, access, etc.	Comprehensive valuation undertaken	Nil
Buildings (level 3)	Current replacement cost	30/06/2025	APV Valuers	Gross replacement cost: - Indexed for subsequent changes in construction costs (Rawlinsons, AIQS guides, ABS indices, internal cost research) - Unit rates for construction as at the comprehensive revaluation date, industry standard cost guides, and project costs from recently completed buildings - Remaining useful lives, including existing conditions	Comprehensive valuation undertaken	Nil
Other structures (level 3)	Current replacement cost	30/06/2023	APV Valuers	Gross replacement cost from prior comprehensive valuation Indexation factor of 7.33% applied by Council to reflect movement in construction costs Useful lives and condition assessments carried forward from prior valuation	7.33%	Nil
Roads (level 3)	Current replacement cost	30/06/2025	Shepherds Services	Existing supply contract rates for raw materials, adjusted for asset age, size, and location Benchmarking against surrounding councils Validation against published sources such as Rawlinsons Australian Construction Handbook Remaining useful lives and condition from RACAS survey and field inspections Componentisation of sealed/unsealed roads	Comprehensive valuation undertaken	Nil

Notes to the Financial Statements

for the year ended 30 June 2025

Note 15. 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 an asset, this gives rise to a contract liability.

	2025	2024
	\$ '000	\$ '000

(a) Contract assets

Current

Contract assets	4,251	17,666
Total current contract assets	4,251	17,666

(b) Contract liabilities

Current**Grants**

Funds received upfront to construct Council controlled assets	10,766	4,791
Total grants	10,766	4,791

Other services

Non-capital performance obligations not yet satisfied	—	216
Total other services	—	216

Total current contract liabilities	10,766	5,007
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Contract liabilities consist of capital and non-capital grants where funds have been received prior to performance obligations being satisfied.

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

Funds to construct Council controlled assets	4,089	4,057
Non-capital performance obligations	32	5,508
Total revenue included in the contract liability	4,121	9,565

Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income within the next 12 months.

(c) Significant changes in contract balances

Council received capital and non-capital grants during the year in advance of performance obligations being satisfied in respect of multiple programs and purposes. During the year Council expended greater amounts on eligible Disaster Recovery Funding Arrangements (DRFA) approved projects than it received. The difference has been recognised as revenue and as a contract asset consistent with AASB15. Council expects to receive the contract asset as cash within the next 12 months.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 16. Leases

Council as a lessee

Council has leases in place over vehicles and equipment. Where Council assesses that an agreement contains a lease, a right of use asset and lease liability is recognised on inception of the lease. Council does not separate lease and non-lease components for any class of assets and has accounted for lease payments as a single component.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured whether there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

Terms and conditions of leases

Vehicles and equipment

Vehicles - Council leases sedans and utilities which are used for operational purposes, they generally have a lease term of between 3 and 5 years. The lease payments are generally fixed for the term of the lease.

Equipment - Council leases a number of items of office equipment which are considered low value and are therefore not subject to lease accounting. The items have lease terms ranging up to 3 years and fixed payments for the term of the leases.

	Vehicles and equipment \$ '000	Total \$ '000
2025		
Opening balance at 1 July	737	737
Additions to right-of-use assets	586	586
Depreciation provided in the period	(381)	(381)
Depreciation on disposals	323	323
Disposals	(323)	(323)
Balance at 30 June	942	942

Right of use assets

Notes to the Financial Statements

for the year ended 30 June 2025

Note 16. Leases (continued)

	Vehicles and equipment \$ '000	Total \$ '000
2024		
Opening balance at 1 July	650	650
Additions to right-of-use assets	446	446
Depreciation provided in the period	(359)	(359)
Depreciation on disposals	334	334
Disposals	(334)	(334)
Balance at 30 June	737	737

	2025 \$ '000	2024 \$ '000
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Lease liabilities

Classified as:

Current lease liability	415	325
Non-current lease liability	604	459
Total lease liabilities	1,019	784

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

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per statement of financial position \$ '000
2025					
Leases	511	824	–	1,335	1,335
	511	824	–	1,335	1,335
2024					
Leases	391	622	–	1,013	1,013
	391	622	–	1,013	1,013

Amounts included in the statement of comprehensive income related to leases

The following amounts have been recognised in the statement of comprehensive income for leases where Council is the lessee.

	2025 \$ '000	2024 \$ '000
Expenses		
Depreciation of right-of-use assets	381	359
Interest expense on lease liabilities	175	91
Net expense relating to leases	556	450

Notes to the Financial Statements

for the year ended 30 June 2025

Note 16. Leases (continued)

Amounts included in the statement of cash flows related to leases

The following amounts have been recognised in the statement of cash flows for leases where Council is the lessee.

	2025 \$ '000	2024 \$ '000
Cash flows from operating activities		
Leases	175	91
Total cash inflows/(outflows) from operating activities	175	91
Cash flows from financing activities		
Repayments made on leases (principal only)	351	359
Total cash inflows/(outflows) from financing activities	351	359
Total cash inflows/(outflows) for leases	526	450

Leases at significantly below market value – concessionary / peppercorn leases

Council has a small number of leases at significantly below market for land and buildings which are used for community purposes.

Council does not believe that any of the leases in place are individually material.

Council as a lessor

Council has a small number of low value operating leases in place as a lessor, mostly over land.

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

If the lease contains lease and non-lease components then the non-lease components are accounted for in accordance with AASB 15 Revenue from Contracts with Customers.

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

Where Council retains the risks and rewards relating to a lease, they are classified as operating leases. Rent from property is recognised as income on a periodic straight line basis over the lease term.

Note 17. Payables

	2025 \$ '000	2024 \$ '000
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Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

Lump sum annual payments received prior to 30 June 2025 (reflecting three years of annual payments (2025–26 – 2027–28) that were prescribed by the *Waste Reduction and Recycling Regulation 2011*) have been treated as either current or non-current liabilities depending on the period they are for.

Current

Trade creditors	1,386	1,085
Sundry accruals	4,300	9,071
Prepaid rates	1,390	1,283
Employee entitlements - accrued hours	147	131

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2025

Note 17. Payables (continued)

	2025 \$ '000	2024 \$ '000
Other	811	1,273
Total current payables	8,034	12,843
Non-current		
Other	703	1,463
Total non-current payables	703	1,463

Note 18. Provisions

A liability for annual leave is recognised. Amounts expected to be settled within 12 months are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

No part of the employee entitlements for annual leave or accrued hours is considered to be non-current based on recent rates achieved in the taking of annual leave. As Council does not have an unconditional right to defer this liability beyond 12 months, annual leave is classified as a current liability.

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in 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.

A provision is made for the cost of restoring refuse dumps and quarries where it is probable the Council will be liable, or required, to do this when the use of the facilities is complete.

A provision is made for future costs of restoration of gravel pits where it is probable the council will be liable, or required, to incur such a cost on the cessation of use of the facility. This liability is provided in respect of roadside gravel pits. Management estimates that the restoration will occur in 2027.

The provision is measured at the expected cost of the work required, discounted to current day values using the interest rates attaching to Commonwealth Government guaranteed securities with a maturity date corresponding to the anticipated date of the restoration. Gravel pits are on State reserves which the council does not control. The cost of the provisions for restoration of these is therefore treated as an expense in the year the provision is first recognised. Changes in the provision not arising from the passing of time are treated as an expense or income.

The provision for refuse restoration 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.

This is the present value of the estimated cost of restoring the refuse disposal sites to a useable state at the end of their useful life. Landfills in Kilcoy and Jimna have closed and management estimates that restoration and monitoring of these sites will occur over coming years at an estimated total cost of \$369,801 (undiscounted). Council has resolved an intention to replicate the existing regional landfill in Esk at the current site prior to the end of life of landfill cell stage 4. It is intended that the replicated landfill will be located adjacent to the current landfill and will use common leachate facilities, sediment ponds, drainage and

Notes to the Financial Statements

for the year ended 30 June 2025

Note 18. Provisions (continued)

other infrastructure to the current landfill. The capping costs for the current landfill is expected to occur progressively over the next thirty years at a estimated total cost of \$5,689,156 (in 2025 dollars).

Estimates have been prepared for Council by consulting engineers, ATC Williams Pty Ltd. Shave and Brett Local Government Specialists supplied guidance in respect of forecast cost index factors of 2.58% and discount rates averaging 4.34%.

Changes to the restoration provisions resulting from the passing of time (the unwinding of the discount) are treated as a finance cost.

	2025 \$ '000	2024 \$ '000
Current		
Annual leave	1,567	1,469
Long service leave	2,055	2,253
Sub total - aggregate employee benefits	3,622	3,722
Restoration of refuse sites	54	1,204
Total current provisions	3,676	4,926
Non-current		
Long service leave	423	367
Sub total - aggregate employee benefits	423	367
Restoration of gravel pits	360	446
Restoration of refuse sites	4,321	10,960
Total non-current provisions	5,104	11,773

Details of movements in provisions

Restoration of gravel pits		
Balance at beginning of financial year	446	391
Additional provision	(93)	11
Increase in provision due to unwinding of discount	7	44
Balance at end of financial year	360	446
Restoration of refuse sites		
Balance at beginning of financial year	12,164	10,601
Additional provision	(159)	1,333
Amounts used	—	(468)
Increase in provision due to unwinding of discount	553	698
Decrease in provision due to change in estimate of future costs	(8,183)	—
Balance at end of financial year	4,375	12,164

Notes to the Financial Statements

for the year ended 30 June 2025

Note 19. Asset revaluation surplus

The asset revaluation surplus consists of the following components:

	2025 \$' 000	2024 \$' 000
Land	17,910	16,186
Buildings and other structures	38,001	30,432
Road assets	207,779	136,653
Balance of asset revaluation surplus	263,690	183,270

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 in the surplus in respect of that asset is retained in the asset revaluation surplus and is not transferred to retained surplus. The balance of the asset revaluation surplus is not available for distribution to any person because it is represented by non-current assets including infrastructure that is required to provide services to the community.

Note 20. Commitments for expenditure

	2025 \$ '000	2024 \$ '000
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(a) Contractual commitments

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

Garbage collection contract	13,577	16,577
Operating leases	983	959
	14,560	17,536

(b) Capital commitments (exclusive of GST)

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

Property, plant and equipment

Buildings	5,006	2,294
Plant and equipment	—	911
Infrastructure assets	12,226	2,306
Total commitments	17,232	5,511

These expenditures are payable as follows:

Within the next year	17,232	5,511
Total payable	17,232	5,511

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

Note 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 2024 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Legal claims

Various claims may be made against Council in the ordinary course of its business activities.

After consulting legal advisers, Council considers that there are no claims against Council as at balance date that required a provision to be recognised or a contingent liability to be disclosed in the financial report.

Note 22. Superannuation - regional defined benefit fund

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

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

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

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

The last completed triennial actuarial assessment of the scheme as required under Superannuation Prudential Standard 160 was undertaken as at 1 July 2024. The actuary indicated that "At the valuation date of 1 July 2024, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The measure of vested benefits represents the value of benefit entitlements should all participating employees voluntarily exit the scheme. The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

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

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

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 22. Superannuation - regional defined benefit fund (continued)

	Notes	2025 \$ '000	2024 \$ '000
Superannuation contributions made to the Regional Defined Benefits Fund		86	90
Other superannuation contributions for employees		2,168	1,906
Total superannuation contributions paid by Council for employees	6	2,254	1,996

Note 23. Reconciliation of Operating Result

	2025 \$ '000	2024 \$ '000
Net operating result from income statement	16,191	13,500
Non-cash items		
Depreciation and amortisation	14,106	12,663
	14,106	12,663
Investing and development activities		
Net (profit)/loss on disposal of assets	3,168	(215)
Non-monetary capital contributions	—	(2,822)
Share of net (profits)/losses of associates/JV's	817	(2,195)
Distributions received from the profits of associated entity	999	991
Lease interest	—	91
	4,984	(4,150)
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(1,523)	(494)
(Increase)/decrease in inventories	74	(34)
(Increase)/decrease in contract assets	13,415	(17,556)
Increase/(decrease) in payables	(5,569)	2,222
Increase/(decrease) in contract liabilities	5,759	(6,796)
Increase/(decrease) in employee leave entitlements	(44)	—
Increase/(decrease) in other provisions	(7,875)	1,814
	4,237	(20,844)
Net cash provided from/(used in) operating activities from the statement of cash flows	39,518	1,169

Note 24. Events after the reporting period

There were no material subsequent events after the balance date.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 25. Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Somerset Regional Council's activities expose it to a variety of financial risks including interest rate risk, credit risk and liquidity risk.

Financial risk management

Risk management framework

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

Council approves policies for overall risk management, as well as specifically for managing credit, liquidity and interest rate risk. Management approves a financial management risk framework that provides additional guidance for managing these risks.

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

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

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. Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations.

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*.

The Council minimises its exposure to financial risk on investments in the ways outlined in its investment policy.

Under this policy and applicable legislation, risk management strategies include:

- restrictions on what types of financial institutions and products council will invest in as outlined below.
- the council does not invest in derivatives or other high risk investments.
- when the council borrows, it borrows from the Queensland Treasury Corporation unless another financial institution can offer a more beneficial rate, taking into account any risk.

The *Statutory Bodies Financial Arrangements Act 1982* regulates the Council's investment activities.

The Council's financial instruments consist mainly of at call deposits with banks, short-term deposit investments, contract assets and liabilities and accounts receivables and payables.

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 held no interest bearing debt at balance date.

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

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

Notes to the Financial Statements

for the year ended 30 June 2025

Note 25. Financial instruments and financial risk management (continued)

While it is not considered that any credit facility will be required, Council's debt policy provides that "Council may have need for short term working capital facilities to manage large cash outflows associated with natural disaster relief and recovery arrangements related projects". Council has experience in successfully establishing a short term working capital facility with Queensland Treasury Corporation for similar purposes in previous years.

Market risk

Interest rate risk

The Council's exposure to interest rate risk, which is the risk that the value of a financial instrument will fluctuate as a result of changes in market rates and the weighted average interest rate by maturity periods is set out in the table below. For interest rates applicable to each class of asset or liability refer to individual notes to the financial statements.

Exposure arises predominantly from assets and liabilities bearing variable interest rates. At 30 June 2025, Council has no fixed rate or variable rate borrowings and interest rate risk on borrowings is managed through the absence of borrowings. Borrowing by the Council is constrained by the provisions of the *Statutory Bodies Financial Arrangements Act 1982*.

Council has an investment policy which sets an objective to maximise earnings on cash investments within approved risk guidelines and to ensure the security of funds.

Interest rate risk relating to investments has been managed through the use of both Queensland Treasury Corporation (QTC) Cash Fund investments so that Council achieves Queensland State Government investment returns and through investment in term deposits with fixed interest rates where appropriate. Council does not undertake any hedging of interest rate risk.

In terms of Standard and Poor's ratings, all investments were A plus-rated products with A plus-rated institutions or better other than \$1 million which was invested in BBB plus-rated products or better through certain qualifying banks with local branches.

As at 30 June 2025 all cash investments complied with the investment policy.

In assessing whether to invest in A plus-rated products other than Queensland Government investments, Council officers assess whether the investment product would have a more advantageous rate of interest available at the time, for that investment type, and in a way that is considered most appropriate given the circumstances.

Council also holds an equity participant loans receivable with Urban Utilities with interest rates as described in note 10. Actual cash and investment balances as at balance date were as follows:

	2025 \$' 000	2024 \$' 000
Working cash, trust funds and cash on hand	2,133	1,093
BBB plus-rated products at BBB plus-rated financial institutions or better	1,000	1,000
QTC Pooled Cash Management Fund	41,832	27,145
Equity participant loan - Urban Utilities	53,804	53,804
Total	98,769	83,042

Interest rate risk has been measured using sensitivity analysis.

If market interest rates increased or decreased by 1%, the net result attributable to the Council in respect of cash assets and cash equivalents would be increased or decreased as follows:

Interest rate risk sensitivity analysis	2025 \$' 000	2024 \$' 000
Impact on net result of 1% market interest rate increase on financial assets	428	282
Impact on equity of 1% market interest rate increase on financial assets	428	282

The above interest rate sensitivity analysis depicts the outcome to net result should there be a 1% increase in market interest rates. The calculations assume that the rate would be held constant over the next financial year, with the change occurring at the beginning of that year. It is assumed that interest rates on overdue rates would not change. If the rates decreased by 1% the impact would be equal in amount in the reverse direction. Because Council holds no interest bearing liabilities, there is no interest rate risk in respect of financial liabilities and no sensitivity analysis is required.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 25. Financial instruments and financial risk management (continued)

The above analysis does not include the equity participant loan with an interest rate setting mechanism described in note 13.

Financial instrument	Note	Floating interest rate (\$' 000)	Fixed interest rate (\$' 000)	Non-interest bearing (\$' 000)	Total (\$' 000)	Weighted average effective interest rate %
As at 30 June 2025						
Financial assets						
Cash assets and cash equivalents 1	9	-	-	2,130	2,130	0.00%
Cash assets and cash equivalents 2	9	41,835	-	-	41,835	4.41%
Cash assets and cash equivalents 3	9	-	1,000	-	1,000	5.00%
Receivables 1	10	-	3,827	-	3,827	12.35%
Receivables 2	10	-	-	3,528	3,528	0.00%
Investments	10	-	53,804	-	53,804	3.82%
Total financial assets		41,835	58,631	5,658	106,123	
Weighted average interest rate		4.41%	4.40%	0.00%	4.17%	
Financial liabilities						
Payables	17	-	-	8,034	8,034	0.00%
Lease liabilities	16	-	1,019	-	1,019	7.83%
Provisions	18	-	-	8,780	8,780	0.00%
Total financial assets		-	1,019	16,814	17,833	
Weighted average interest rate		0.00%	7.83%	0.00%	0.45%	
Total financial assets		41,835	57,611	(11,156)	88,290	

Financial instrument	Note	Floating interest rate (\$' 000)	Fixed interest rate (\$' 000)	Non-interest bearing (\$' 000)	Total (\$' 000)	Weighted average effective interest rate %
As at 30 June 2024						
Financial assets						
Cash assets and cash equivalents 1	9	-	-	1,060	1,060	0.00%
Cash assets and cash equivalents 2	9	27,179	-	-	27,179	4.73%
Cash assets and cash equivalents 3	9	-	1,000	-	1,000	5.20%
Receivables 1	10	-	3,178	-	3,178	11.64%
Receivables 2	10	-	-	3,359	3,359	0.00%
Investments	10	-	53,804	-	53,804	3.65%
Total financial assets		27,179	57,982	4,419	89,579	
Weighted average interest rate		4.73%	4.11%	0.00%	4.10%	
Financial liabilities						
Payables	17	-	-	14,313	14,313	0.00%
Lease liabilities	16	-	785	-	785	6.95%
Provisions	18	-	-	15,228	15,228	0.00%
Total financial assets		-	785	29,542	30,326	
Weighted average interest rate		0.00%	6.95%	0.00%	0.18%	
Total financial assets		27,179	57,198	(25,123)	59,253	

Notes to the Financial Statements

for the year ended 30 June 2025

Note 25. Financial instruments and financial risk management (continued)

(b) Fair value

Fair value is the amount at which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction. The fair value of trade and other receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

Note 26. Transactions with related parties

(a) Key management personnel

Transactions with key management personnel

KMP include the mayor, councillors, the chief executive officer and directors. The compensation paid to KMP comprises:

	2025 \$ '000	2024 \$ '000
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,056	1,372
Short term non-employee benefits (Councillor remuneration)	864	746
Post-employment benefits	183	176
Long-term benefits	35	25
Termination benefits	96	—
Total	2,234	2,319

Detailed remuneration disclosures of councillors are provided in the annual report.

(b) Other Related Parties

Transactions with other related parties

Other related parties include close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. These include a spouse, child, dependent, parent or sibling of a KMP.

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

Details of transactions	2025 \$	2024 \$
Purchases of civil contracting services from an entity that is controlled by close family members of Mayor Cr Jason Wendt, at arm's length and in the normal course of council operations.	17,097	12,506
Purchases of civil contracting services from an entity that employs close family members of Councillor Helen Brieschke, at arm's length and in the normal course of council operations.	1,100	1,253
Purchases of road making materials from an entity that employs a close family member of Councillor Kylee Isidro, at arm's length and in the normal course of council operations.	57	29
Purchases of road making materials from an entity that employs a close family member of Councillor Kylee Isidro, at arm's length and in the normal course of council operations where Councillor Isidro was in a close personal relationship with Director Operations, Mr Craig Young.	—	29

Notes to the Financial Statements

for the year ended 30 June 2025

Note 26. Transactions with related parties (continued)

Purchases of materials and services from an entity that is closely controlled by close family members of Council's Director Corporate and Community Services, Mr Daniel Rowe, at arms length and in the normal course of council operations.	319	535
Investment with Bendigo and Adelaide Bank Ltd - interest received Council acquired a term deposit with Bendigo and Adelaide Bank Ltd at arm's length and in the normal course of operations. Councillor Brett Freese is a Director of Somerset Region Community Enterprises Limited which owns the Lowood Bendigo Bank branch as a franchise.	32	33
Investment with Bendigo and Adelaide Bank Ltd - interest received Council acquired a term deposit with Bendigo and Adelaide Bank Ltd at arm's length and in the normal course of operations. A close family member of Mayor Cr Jason Wendt is a Director of Somerset Region Community Enterprises Limited which owns the Lowood Bendigo Bank branch as a franchise.	32	33
Investment with Bendigo and Adelaide Bank Ltd - interest received Council acquired a term deposit with Bendigo and Adelaide Bank Ltd at arm's length and in the normal course of operations. Councillor Michael Bishop is a Director of Bendigo Community Bank Nanango, Yarraman, and Blackbutt.	32	33

(c) Outstanding balances

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

Details of transactions	2025 \$	2024 \$
Payables	83	13

The payable balance is for the purchase of civil contracting services from an entity that is controlled by close family members of Councillor Jason Wendt, at arm's length and in the normal course of council operations.

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

Most of the entities and people that are related parties of council live and operate within the Somerset Regional Council area. Therefore on a regular basis ordinary citizen transactions occur between council and related parties including payment of rates and charges, dog registration and use of council facilities and services at the standard rates scheduled by council. Council also performs maintenance and construction work on public assets that are used by related parties as ordinary citizens. Council has not included these types of transactions in its disclosure where they are made on the same terms and conditions available to the general public.

Notes to the Financial Statements

for the year ended 30 June 2025

Note 27. Reserves

The below reserves represent funds that are accumulated within the council to meet anticipated future needs. The reserves are either cash backed reserves or backed by non-current receivables from Urban Utilities. In each case the amount relates to a perceived future requirement which is not currently a liability.

The Australian Accounting Standards Board "Framework for the Preparation and Presentation of Financial Statements" discusses the potential legal or other restrictions that may exist in some places in respect of cash backed reserves. There are no legal restrictions on the council in respect of funds identified as represented by cash backed reserves per se.

- The self insurance reserve and is held for managing Council's uninsured risk
- The constrained works reserve was created to ensure sufficient funds are available to carry out future capital works which the council is potentially obliged to perform together with non-binding commitments. It represents unspent infrastructure charges, capital grants and similar items.
- The land sales reserve was established to represent the sale proceeds of properties sold by Council.

	2025 \$ '000	2024 \$ '000
Reserves held for funding future capital exp:		
Constrained works reserve	651	33
Self insurance reserve	53,804	53,804
	54,455	53,837
Reserves held for funding future recurrent exp:		
Land sales reserve	10,831	10,831
	10,831	10,831
Total reserves	65,286	64,668

Details of movements in reserves:

Self insurance reserve

Balance at beginning of financial year	53,804	43,804
Transfer from retained surplus	—	—
Transfer to retained surplus	—	10,000
Balance at end of financial year	53,804	53,804

Constrained works reserve

Balance at beginning of financial year	33	389
Transfer from retained surplus	618	—
Transfer to retained surplus	—	(356)
Balance at end of financial year	651	33

Land sales reserve

Balance at beginning of financial year	10,831	10,831
Balance at end of financial year	10,831	10,831

General Purpose Financial Statements

for the year ended 30 June 2025

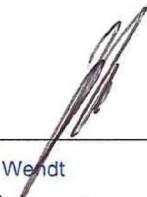
Management Certificate


for the year ended 30 June 2025

These General Purpose Financial Statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

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

- i. the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- ii. the General Purpose Financial Statements, as set out on pages 3 to 43, 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.



Jason Wendt
Mayor
Date: 20/11/25

Andrew Johnson
Chief Executive Officer
Date: 20/11/25

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Somerset Regional Council

Report on the audit of the financial report

Opinion

I have audited the financial report of Somerset Regional Council.

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the certificate given by the Mayor and Chief Executive Officer.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2025, and of its financial performance for the year then ended; and
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

Basis for opinion

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

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

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

Other information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025 but does not include the financial report and our auditor's report thereon.

At the date of this auditor's report, the available other information in Somerset Regional Council's annual report for the year ended 30 June 2025 was the current year financial sustainability statement, current year financial sustainability statement - contextual ratios (unaudited) and unaudited long-term financial sustainability statement.

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 when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibilities of the councillors for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

- 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.

Jacques Coetzee

Jacques Coetzee
as delegate of the Auditor-General

24 November 2025

Queensland Audit Office
Brisbane

General Purpose Financial Statements

for the year ended 30 June 2025

Current Year Financial Sustainability Statement

	Target Tier 4	Actual 2025	5 Yr Av. 2021-25
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Audited ratios

Council's performance at 30 June 2025 against key financial ratios and targets.

Liquidity

1. Unrestricted cash expense coverage ratio

Total cash and equivalents add current investments add available ongoing
QTC working capital limit less externally restricted cash

Total operating expenditure less depreciation and amortisation less finance
costs

4 mths

5.6
months11.2
months

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

Operating Performance

2. Operating surplus ratio

Operating result

Total operating revenue

>0%

(5.55)%

(3.77)%

The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

3. Operating cash ratio

Operating result add depreciation and amortisation add finance costs

Total operating revenue

>0%

11.21%

13.16%

The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

Asset management

4. Asset sustainability ratio

Capital expenditure on replacement of infrastructure assets (renewals)

Depreciation expenditure on infrastructure assets

>80%

98.13%

98.44%

The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

5. Asset consumption ratio

Written down replacement cost of depreciable infrastructure assets

Current replacement cost of depreciable infrastructure assets

>60%

77.66%

69.56%

The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

General Purpose Financial Statements

for the year ended 30 June 2025

Current Year Financial Sustainability Statement (continued)

	Target Tier 4	Actual 2025	5 Yr Av. 2021-25
Debt servicing capacity			
6. Leverage ratio			
Book value of debt			
Total operating revenue less total operating expenditure add depreciation and amortisation	0-3 times	0.0 times	0.0 times

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

Nil Debt Held.

Note 1 - basis of preparation

The current year financial sustainability statement is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2025. The amounts used to calculate the 6 reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.

General Purpose Financial Statements

for the year ended 30 June 2025

Certificate of Accuracy (audited ratios)

This current-year financial sustainability statement has been prepared pursuant to Section 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.



Jason Wendt

Mayor

Date: 20/11/25



Andrew Johnson

Chief Executive Officer

Date: 20/11/25

INDEPENDENT AUDITOR'S REPORT

To the Councillors of Somerset Regional Council

Report on the Current Year Financial Sustainability Statement

Opinion

I have audited the accompanying current year financial sustainability statement of Somerset Regional Council for the year ended 30 June 2025, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current year financial sustainability statement of Somerset Regional Council for the year ended 30 June 2025 has been accurately calculated.

Basis of opinion

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

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

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

Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2024 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Other Information

The councillors are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2025 but does not include the financial sustainability statement and our auditor's report thereon.

At the date of this auditor's report, the available other information in Somerset Regional Council's annual report for the year ended 30 June 2025 was the general purpose financial statements, current year financial sustainability statement - contextual ratios (unaudited), and the unaudited long term financial sustainability statement.

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

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

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

Responsibilities of the councillors for the current year financial sustainability statement

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

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

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

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

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

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

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

Jacques Coetzee

24 November 2025

Jacques Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

General Purpose Financial Statements

for the year ended 30 June 2025

Current Year Financial Sustainability Statement

	Target Tier 4	Actual 2025	5 Yr Av. 2020-25
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Contextual ratios (unaudited)

Financial Capacity

1. Council controlled revenue

Net rates, levies and charges add fees and charges

Total operating revenue

N/A	46.79%	46.00%
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Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

2. Population growth

Prior year estimated population

Previous year estimated population

N/A	1.25%	1.00%
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Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

Asset management

3. Asset renewal funding ratio

Total of planned capital expenditure on infrastructure assets renewals over 10 years

Total required capital expenditure on infrastructure asset renewals over 10 years

N/A	70.56%	86.00%
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The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.

Note 1 - basis of preparation

The current year financial sustainability statement - Contextual Ratios is prepared in accordance with the requirements of the Local Government Regulation 2012 and the Financial Management (Sustainability) Guideline 2025. The amounts used to calculate the 3 reported measures are prepared on an accrual basis and are drawn from the council's audited general purpose financial statements for the year ended 30 June 2025.


General Purpose Financial Statements

for the year ended 30 June 2025

Certificate of Accuracy (contextual ratios - unaudited)

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

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



Jason Wendy

Mayor

Date:

20/11/25



Andrew Johnson

Chief Executive Officer

Date:

20/11/25

Somerset Regional Council

Financial Statements 2025

General Purpose Financial Statements

for the year ended 30 June 2025

Unaudited Long Term Financial Sustainability Statement

	Target 2025	Actual 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
								Forecast				

Measures of financial sustainability

Liquidity

1. Unrestricted cash expense coverage ratio

Total cash and equivalents add current investments add available ongoing QTC working capital limit less externally restricted cash

	5.6	6.0	5.6	6.2	6.8	7.7	8.3	8.9	9.8	10.2	10.8
	months	months	months	months	months	months	months	months	months	months	months

Total operating expenditure less depreciation and amortisation less finance costs

The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to a council to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

Operating Performance

2. Operating surplus ratio

Operating result

Total operating revenue

	>0%	(5.55)%	1.30%	0.80%	1.60%	1.60%	1.70%	1.80%	1.90%	2.00%	2.10%	2.20%
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The operating surplus ratio is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes.

3. Operating cash ratio

Operating result add depreciation and amortisation add finance costs

Total operating revenue

	>0%	11.21%	24.00%	23.60%	23.70%	23.80%	23.90%	24.00%	24.10%	24.20%	24.30%	24.40%
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The operating cash ratio is a measure of council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs.

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Somerset Regional Council

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General Purpose Financial Statements for the year ended 30 June 2025

Unaudited Long Term Financial Sustainability Statement (continued)

	Target 2025	Actual 2025	2026	2027	2028	2029	2030	Forecast 2031	2032	2033	2034	2035
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Asset Management

4. Asset sustainability ratio

Capital expenditure on replacement of infrastructure assets (renewals)

Depreciation expenditure on infrastructure assets

>60%	98.13%	237.00%	143.80%	50.80%	50.90%	39.00%	73.60%	60.90%	35.40%	35.60%	44.50%
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The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives.

5. Asset consumption ratio

Written down replacement cost of depreciable infrastructure assets

Current replacement cost of depreciable infrastructure assets

>60%	77.66%	70.50%	69.70%	68.80%	67.80%	66.80%	65.90%	65.10%	64.10%	63.40%	62.50%
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The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.

6. Asset renewal funding ratio

Total of planned capital expenditure on infrastructure assets renewals over 10 years

Total required capital expenditure on infrastructure asset renewals over 10 years

N/A	70.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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The asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewal/replacements in the future.

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Somerset Regional Council

General Purpose Financial Statements

for the year ended 30 June 2025

Unaudited Long Term Financial Sustainability Statement (continued)

	Target 2025	Actual 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
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Debt servicing capacity

7. Leverage ratio

Book value of debt

Total operating revenue less total operating expenditure add depreciation and amortisation

0.0 times

0.0 times

0.0 times

0.0 times

0.0 times

0.0 times

0.0 times

0.0 times

0.0 times

0.0 times

0.0 times

The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.

Financial Capacity

8. Council controlled revenue

Net rates, levies and charges add fees and charges

Total operating revenue

N/A

46.79%

62.50%

63.40%

63.60%

63.90%

64.20%

64.50%

64.80%

65.00%

65.30%

65.50%

Council controlled revenue is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks.

9. Population growth

Prior year estimated population

Previous year estimated population

N/A

1.25%

1.10%

1.10%

1.10%

1.40%

1.40%

1.40%

1.40%

1.30%

1.30%

Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements into the future.

Somerset Regional Council Financial Management Strategy

Council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.

Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. As part of our financial strategy, we have adopted seven key financial performance indicators to guide our financial health. In addition to the financial indicators, we have the above three sustainability indicators that have been set by the Department of Local Government, Community Recovery and Resilience to help monitor the long-term sustainability of all councils across Queensland. Throughout the financial year,

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Somerset Regional Council

General Purpose Financial Statements

for the year ended 30 June 2025

these indicators are calculated and reported on monthly at Council meetings, as part of a full suite of financial reports. Should there be any deviation outside these parameters, the executive management and Council will be fully informed and may take corrective action as required.

The table above summarises how we performed against set targets for the seven key financial performance indicators established in our financial strategy. In summary, we achieved or bettered six of the financial targets, performing strongly in our ability to generate cash from day-to-day operations, meeting all financial commitments in the financial year, and keeping debt to conservative and manageable levels. This was achieved while maintaining community services and making ongoing investment in community infrastructure. Our operating result in this period was adversely affected by the impacts of water reform and this issue is outlined in more detail in the coming pages.

General Purpose Financial Statements

for the year ended 30 June 2025

Certificate of Accuracy - Long Term Financial Sustainability Statement

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

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



Jason Wendt

Mayor

Date:

20/11/25



Andrew Johnson

Chief Executive Officer

Date:

20/11/25



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