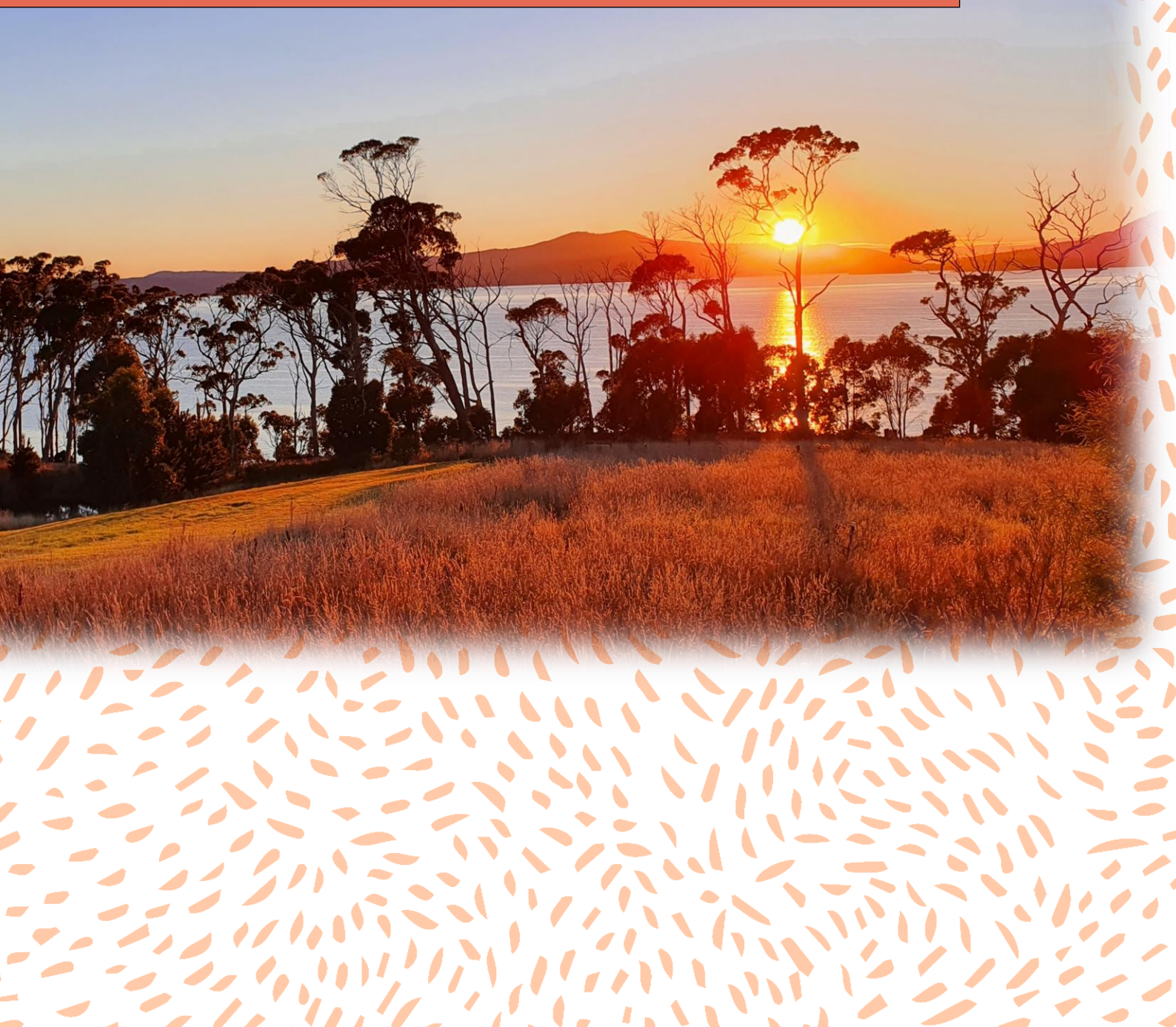


Tasman Council

2020 – 2021

Annual Report



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Cover page- Premaydena Sunrise: Jess Dallas

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The Purpose of the Annual Report

The Tasman Council Annual Report for 2020-2021 is prepared pursuant to Section 72 of the *Local Government Act 1993* and concludes the Council's reporting cycle for the year.

The Annual Report provides information to the community about the Council's activities for the preceding financial year. This includes reporting against the priority actions outlined in the Council's 2020-2021 Annual Plan. The priority actions in the Council's Annual Plan are informed by the Council's Strategic Plan, in this case the *Tasman Council Ten Year Strategic Plan 2015 – 2025*.

This will be the last Annual Report produced by the Tasman Council where the *Tasman Council Ten Year Strategic Plan 2015 – 2025* is used as a reference document.

In recognition of the changes in our community and Council landscape since the creation of the Strategic Plan, the Council adopted a new Strategic Plan in August 2021. The new plan, the *Tasman Council Strategic Plan 2021 – 2031* will inform and guide the activities of Council from the 2022 year onwards.

Invitation for Submissions

Members of the community are warmly invited to make written submissions in regard to this Draft Annual Report.

All submissions will be included in the agenda for the Council's **Annual General Meeting to be held at 5.30 pm on 15th December 2021**.

Submissions must be received in hard copy or by email at the Council no later than **2:00 pm on 30 November 2021**, and must include the writer's name and contact details.

Submissions can be emailed directly to: jess.dallas@tasman.tas.gov.au

or posted to:

Tasman Council
Attention: Jess Dallas
1713 Main Road
Nubeena Tas 7184

Information about the Tasman: A Natural Escape

The Tasman Municipality is located on Tasmania's south east coast, and is comprised of the Forestier and Turrakan/Tasman Peninsulas. A scenic 30 minute drive from Sorell sees visitors transported to Teralina/Eaglehawk Neck, a truly Natural Escape and the isthmus that connects the two peninsulas.

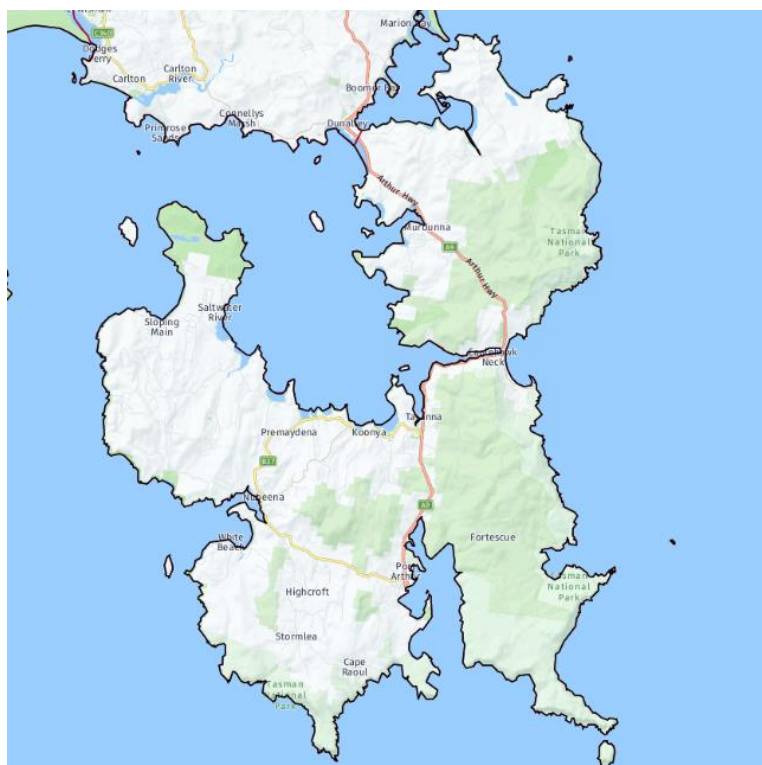
Like many small communities around Tasmania, the Tasman Municipality has a dispersed population, with an average population density of 3.76 persons per square km across a total land area of 659.3 square km. The ABS estimates that the total population of the Municipality is 2,479 based on the 2020 Census¹. Population is centred around the township of Nubeena, and the other localities of Eaglehawk Neck, White Beach, Port Arthur, Premaydena, Koonya, Taranna, Murdunna, Saltwater River, Sloping Main and Highcroft.

The Tasman Municipality prides itself on being a welcoming community.

The Tasman Municipality's Gross Regional Product to the 30th June 2020 was \$113 Million², through its two main industries of agriculture and tourism.

The population is generally stable, swelling to between 8,000 – 9,000 during the summer months, particularly as a result of visitors, tourists and those with holiday homes.

With a large percentage of land included in National Parks and Reserves, the World Heritage listed sites of Port Arthur and the Coal Mines Historic Site, and an accessible and scenic coastline, the Tasman Municipality attracts many bushwalkers, photographers, artists and birdwatchers. Surfing and fishing are also popular pursuits for both visitors and residents.



The Tasman Municipality starting at the Dunalley Bridge and stretching south across the Forestier and Turrakan/Tasman Peninsulas

¹ <https://profile.id.com.au/tasmania/about?WebID=350&BMID=10>

² <https://economy.id.com.au/tasmania/gross-product?WebID=350>

Council's Vision for 2015 – 2025

- Make Tasman an inspirational place to live and visit.
- Improve cultural and recreational opportunities for everyone.
- Maximise the attributes of the region.
- Provide the opportunity for sustainable growth.
- Ensure growth and development is done in balance with the natural and built environment, community and lifestyle expectations.
- Diversify and increase our revenue base.
- Increase the working population.
- Increase and facilitate the opportunities for local employment.
- Provide for the ageing population.
- Turn our part time residents into full time residents.
- Strategically integrate our online presence with improved communication accessibility.

Council's Key Focus Areas for 2015 – 2025

- Develop productive advocacy, alliance and engagement partnerships.
- Continue to develop and maintain supportive relationships with the community.
- Manage the opportunities and challenges associated with increased visitation to the area.
- Strive for a balance between development, environment and lifestyle and retain natural, heritage and social values.
- Identify funding needs and revenue opportunities.

These focus areas have been developed from the *Tasman Council Ten Year Strategic Plan 2015 – 2025* and are reported on in the Strategic Reporting Against the 2020 - 2021 Annual Plan section of this document (starting on page 35).



Safety Cove Beach : Bill Richardson

Mayor's Report

As we began the 2020 - 2021 financial year our economy had started to reopen following tight restrictions, and we were all starting to get used to the presence of COVID-19 in the community.

The community and businesses were starting the long road to recovery. Despite this we were lucky in Tasmania and Tasman. There were strong signs of growth with many new residents moving to Tasman and property prices rising dramatically. Our local businesses have adapted and have continued to remain open to serve the public. Without this the challenges of the past year would have been even harder. Sadly, a number of our large community events were cancelled to ensure that as a community we 'stayed safe', and to ensure our extremely valuable volunteers safe and healthy. Some events that did go ahead are listed below.

While some events were cancelled, our volunteer groups and community organisations continued to operate, ensuring vital community connections remained strong. The Food & Fibre production team at Tasman District School and the local fire brigades have held very successful COVID Safe fundraising activities. Both were great nights and fire brigades quiz night and fundraiser also served to remind us of some important messages around fire safety.

Other very successful events held under COVID-19 restrictions included the Breast Cancer Awareness fundraiser held at White Beach by the Lion's Club of Tasman in conjunction with Tasman Council. My thanks go to the many volunteers involved in the organisation of this important event.

The Impression Bay Community Development Association Inc. and volunteers have continued to work hard on the Community Garden project. The Parrdarrama Pungenna Aboriginal

Community had a busy NAIDOC week celebrations.

I'd also like to make note that our cricket, soccer, darts and other sporting clubs continued to operate and provide much needed physical activity for those that participated. The Dunalley Tasman Neighbourhood House and other community organisations also restarted the process of providing services and activities in our community.

Well done to all of the people involved in the many groups within our region that provide support in our community in all sorts of ways.

The Tasmanian Government ran two successful "Make Yourself at Home" Travel Voucher programs that bought many visitors to the Tasman and helped to support the many tourism businesses in our community. The Tasman Wine & Spirits Trail 2020 was also launched at Hellfire Bluff Distillery adding another attraction for visitors and locals to the region.

Remembrance Day and Anzac Day ceremonies were held at the Nubeena Cenotaph. I also had the pleasure to help cook breakfast at the Tasman Ex-Service Club after the Dawn Service on ANZAC Day.

A very successful Garage Sale Trail weekend was held in November, helping to promote the important message of re-using and recycling.

The Tasman Rotary Club again hosted other Rotarians from around Tasmania for the annual Family of Rotary Weekend.

Tasman Peninsula Historical Society launched the 20th edition of the Tasman Peninsula Chronicle.

Winter Light; a new festival created by the Tasman & Forestier Arts Association made a great mid-winter splash, and the Open Mic Nights at Koonya Hall continued to offer entertainment for all. Whilst the Eaglehawk Neck Film Society adapted to continue to offer films and socialising for members.

So, while some events may have been cancelled or postponed, our community continued to work together and had some great things happening.

Thank you to everyone involved, while it's been a huge strain on us all, I think that the strength of our community has shone through.

The 28th April 2021 marked the 25th Anniversary of the Port Arthur Massacre.

A commemorative service was held at the Port Arthur Historic Site in the Memorial Gardens. This was an important time for those who lived through and have been affected by this tragedy. It provided an opportunity for our community to come together, remember and pay respect for those lives lost and all those that have and are still, affected in the aftermath.

This year also saw the release of the film NITRAM. I had the opportunity to meet with the Director and have been assured that although it focuses on the Port Arthur perpetrator around the lead up to the events of April 1996, it very much concentrates on issues to reignite discussions around gun laws and reforms. It hopes to promote the discussion of reform around the rest of the world. Even if you don't agree with our current gun control laws and the way they were implemented in Australia this is seen as one of the only positives to come out of this tragic event. I have chosen not to see the film.

The Australia Day Tasman Community Award presentation was very different this year, without all the community that usually attend

the annual Arts and Crafts weekend. We were lucky enough to have a great turnout which also included a Citizenship Ceremony for four new Australian Citizens.

The recipients of the 2021 Australia Day Awards were:

- Citizen of the Year – Annette Lynema
- Young Citizen of the Year – Joel McKean
- Community Group of the Year – Nubeena Cricket Club

This year I also included a minute's silence to show respect and support for atrocities that have happened on this land in the past and for the injustice still felt throughout those communities. This was done as a sign of respect and acknowledgement to our Indigenous community members.

Despite the restrictions on visitation, our tourism operators continued to work hard. Congratulations to our Tasman Business Operators that did exceptionally well in the Qantas Australian Tourism Awards:

- Major Tourist Attractions – Port Arthur Historic Site – Gold
- Tourism Wineries, Distilleries and Breweries – Bangor Vineyard – Silver
- Major Tour and Transport Operators – Pennicott Wilderness Journeys – Bronze.

This is a huge achievement and underscores the fantastic work being done in the tourism sector by all our tourism operators. Well done to all who are working hard in the tourism and hospitality industry, it's been an especially difficult year for operators.

Road works commenced on the Arthur Highway affecting travel times to Hobart and the Airport, while they were an inconvenience at the time, the works will help traffic flows in the future. Some works were also undertaken near Murdunna, but unfortunately our State

Road Network around the Municipality is still breaking up, and repairs are slow to be done. This is something that Council continues to lobby the State Government to pay attention to.

Transition to Tasman's State Wide Planning Scheme is on track to be completed ahead of many other councils. The Tasman LPS "Local Planning Schedules" advertising created great interest throughout the community with many representations, resulting in a lengthy hearing process with the Tasmanian Planning Commission. Participation in these processes gives the representor a great opportunity to be heard. I would encourage anyone who has an interest in this process, or any other government process to get involved. It really is your opportunity to have your voice heard.

During the year we also had a State Government Election and the Liberal Party returned to Government. Our local MLC the Hon Jane Howlett increased her portfolios to Minister for Sport and Recreation, Racing, Women and Small Business. Jane visits the Municipality regularly and is always happy to catch up and listen to Council's concerns. Despite our best efforts, unfortunately we unable to secure any funding for our road networks during the election campaign.

Some key decisions this year at Tasman Council meetings were:

- development application approved for the road widening and path way on the Arthur Highway in the narrow section of Eaglehawk Neck, this is a great outcome for our community – ensuring that vital safety road works are undertaken while preserving our indigenous history.
- the decision "That Council write to the Commissioner of Transport seeking a reduction to the speed limit on Blowhole Road from Waterfall Bay Road to Doo Town, with a recommended speed limit of

50km/hr." This is in the hope to make it safer for all those traversing in the area.

- Tasman Council's Community Grants Program for funding small projects that support local community groups. Recipients are listed later in this Annual Report. It's been a very hard year with major fundraising activities cancelled, and Council is very pleased to be able to provide this support.
- Another big positive was Council updated our Climate Change Policy with the inclusion of our Climate Change Strategy - Mitigation, Adaptation, Resilience Tasman Council 2020. This was supported unanimously by Tasman Council.

There were a number of changes in the Council in 20/21. With the resignation of Cr. Andy Griffiths, we saw Cr. Rhonda Tomlinson elected on a recount of votes to serve until the 2022 elections. Cr. Pam Fenerty, who was first elected in 2009, and served over three election cycles, working hard for the Tasman Municipality resigned in March 2021. Cr. Alan Hull was elected to replace her on a recount of votes. Cr. Rhonda Tomlinson resigned in May 2021, and was replaced by Cr. Daniel Kelleher. Both Cr Hull and Cr Kelleher will serve until the next election in 2022.

I'd like to make a special mention of the staff at the Tasman Medical Practice, and all staff around Tasmania who have been involved in the COVID-19 vaccination rollout. This has been a huge logistical effort and one that seems to be working.

I'm pleased to say that the Tasman Municipality is consistently in the top four Municipalities in Tasmania for vaccination rates. Thank you too, to our community who have literally 'rolled up their sleeves' to be vaccinated.

My thanks go to Tasman Council's General Manager, Kim Hossack, for her hard work & ongoing support and commitment to the Tasman Council and this community. Without this, a lot of the above would have not been possible.

I would also like to thank Tasman Council's indoor and outdoor staff for their continuing excellence in their roles, also Tasman Councillors for their support I cannot thank you all enough.

Kelly Spaulding
Mayor



Mayor Kelly Spaulding at the 2021 Australia Day Festivities

General Manager's Report

With the ongoing COVID-19 Pandemic continuing to bring challenges throughout the year, I am pleased to report Council has stayed firm and achieved many of our fiscal goals with minimal impact on our infrastructure and services provided. We continued focusing on the continual reviewal of our operations and improving levels of services, all whilst maintaining all legislative requirements and successfully carried our projected Capital Works Program as planned.

However, there was disruption to local community events such as the Arts & Crafts Exhibition, Koonya Garlic Festival and the Tasman Feast, which were cancelled due to COVID-19 restrictions and even our Council Meetings public attendance was under constraints during the year, with the Council Chambers having a room space limit applied.

The Federal Government recognised the COVID-19 impact on local communities and businesses around Australia and embarked on providing a three phased funding rollout under the Local Roads and Community Infrastructure Grants program for the next three financial years. Tasman has been successful in receiving and achieved the following as at 30 June 2021:

- Phase 1 - \$208,283 – Saltwater River Road reconstruction and sealing
- Phase 2 - \$202,312 – project yet to be allocated.
- Phase 3 - \$416,566 – project yet to be allocated.

Significant decisions and achievements during 2020-2021 are listed below:

- Contribution of \$120,000 to Stage 1 of the Eaglehawk Neck Coastal Foreshore

Track from Council's Public Open Space reserve,

- Adoption of a Climate Change Strategy 2020 – Mitigation, Adaption & Resilience,
- Transfer of Lot 301 Sommers Bay Road, Murdunna back to a Council owned public reserve,
- Endorsement of the Nubeena Recreation Ground Master Plan,
- Replaced Stinking Creek Bridge and approaches, under the Roads to Recovery Grant Program,
- Endorsement of the Southern Tasmania Regional Cat Management Strategy 2021-2026,
- Development of a new Council Strategic Plan 2021-2031,
- Endorsement of Tasman's Local Provisions Schedule (LPS) under the new statewide Tasmanian Planning Scheme, and
- Creation of a new Heritage Advisory Panel to support Council recognise heritage places and precincts with our region.

Council once again finished strongly in the 2020-2021 financial year with a net surplus of **\$804,000** (2019-20 \$2.165m) against a forecasted operating budget estimate of **\$102,577**. The adjusted underlying surplus result was **\$474,000** (2019-20 \$212,000) that was up on the previous year, with Council continuing to keep a strong resilient cash reserve position of **\$7.414m** (2019-20 \$6.289m).

In the coming year Council will focus on more strategic and long-term planning in line with our newly endorsed Strategic Plan 2021-2031 to ensure a sustainable future, achieving our community expectations and ensure service levels are retained.

I would like to acknowledge Council's appreciation of the efforts from all community, recreational and volunteer organisations, as well as respective individuals who continue to play vital roles that assist our operations and more importantly, keep the community vibrant, together and engaged.

I especially thank all my Staff and Councillors who through their hard work, support, continued focus and co-operation, to ensure the longevity of the Tasman Region well into the future especially during these challenging times.



Kim Hossack
General Manager



Kim Hossack, General Manager, with members of the Highcroft-Stormlea CWA at their AGM

Elected Members as at 30 June 2021

The Tasman Council has seven (7) elected by the community in the Local Government elections. The following people were elected to the Tasman Council as at 30 June 2021 and will serve until 2022.



Mayor Kelly Spaulding
Elected 2 November 2018



Deputy Mayor Maria Stacey
Elected 2 November 2018



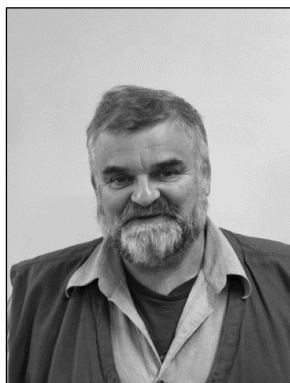
Councillor Jan Barwick
Elected 2 November 2018



Councillor David Beard
Elected 2 November 2018



Councillor Stacey Garrett
Elected 2 November 2018



Councillor Alan Hull*
Elected on 19 April 2021



Councillor Daniel Kelleher**
Elected on 7 June 2021

**Councillor Alan Hull was elected on a recount as the result of the resignation of Councillor Pam Fenerty.*

*** Councillor Daniel Kelleher was elected on a recount as the result of the resignation of Councillor Rhonda Tomlinson.*



Councillor Attendance at Meetings and Workshops

Councillor Attendance at Meetings of the Tasman Council 2020 – 2021										
	Mayor Kelly Spaulding	Deputy Mayor Maria Stacey	Cr Jan Barwick	Cr David Beard	Cr Pam Fenerty ¹	Cr Casey Garrett	Cr Andy Griffiths ²	Cr Alan Hull ³	Cr Daniel Kelleher ⁴	Cr Rhonda Tomlinson ⁵
22 July 2020	✓	✓	✓	X	✓	✓	✓	N/A	N/A	N/A
26 August 2020	✓	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A
23 Sept 2020	✓	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A
28 Oct 2020	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	N/A
25 Nov 2020	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	✓
9 Dec 2020	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	✓
27 Jan 2021	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	✓
24 Feb 2021	✓	✓	✓	✓	X	✓	N/A	N/A	N/A	✓
24 March 2021	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	✓
24 April 2021	✓	✓ X	✓	✓	N/A	✓	N/A	✓	N/A	✓
26 May 2021	X	✓	X	✓	N/A	✓	N/A	✓	N/A	N/A
23 June 2021	✓	✓	✓	✓	N/A	✓	N/A	✓	✓	N/A
Councillor Attendance at the Annual General Meeting of the Tasman Council 2020										
9 Dec 2020	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	✓
Councillor Attendance at Special Meetings of the Tasman Council										
There were no Special Meetings of Council held in the 2020 – 2021 Financial year										

Please note that where N/A appears it is as a result of a change in Councillors of the Tasman Council, as described below:

¹ Cr Pam Fenerty was elected on 2 November 2018 and resigned on 24 March 2021

² Cr Andy Griffiths was elected on 2 November 2018 and resigned on 23 October 2020

³ Cr Alan Hull was elected on 19 April 2021, following a recount of votes as a result of the resignation of Cr Pam Fenerty.

⁴ Cr Daniel Kelleher was elected on 7 June 2021, following a recount of votes as a result of the resignation of Cr Rhonda Tomlinson

⁵ Cr Rhonda Tomlinson was elected on 9 November 2020 following a recount of votes as a result of the resignation of Cr Andy Griffiths. Cr Rhonda Tomlinson resigned on 5 May 2021.



Councillor Attendance at Workshops of the Tasman Council 2020 – 2021										
	Mayor Kelly Spaulding	Deputy Mayor Maria Stacey	Cr Jan Barwick	Cr David Beard	Cr Pam Fenerty ¹	Cr Casey Garrett	Cr Andy Griffiths ²	Cr Alan Hull ³	Cr Daniel Kelleher ⁴	Cr Rhonda Tomlinson ⁵
14 July 2020	✓	✓	✓	✓	X	X	✓	N/A	N/A	N/A
22 July 2020	✓	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A
26 August 2020	✓	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A
14 Sept 2020	✓	✓	✓	✓	X	✓	✓	N/A	N/A	N/A
23 Sept 2020	✓	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A
28 Oct 2020	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	N/A
25 Nov 2020	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	✓
9 Dec 2020	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	✓
13 Jan 2021	✓	✓	✓	✓	✓	X	N/A	N/A	N/A	✓
27 Jan 2021	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	✓
10 Feb 2021	✓	✓	X	✓	✓	X	N/A	N/A	N/A	✓
24 Feb 2021	✓	✓	✓	✓	X	✓	N/A	N/A	N/A	✓
17 March 2021	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	✓
24 March 2021	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	✓
14 April 2021	✓	✓	✓	X	N/A	✓	N/A	N/A	N/A	X
28 April 2021	✓	✓	✓	✓	N/A	✓	N/A	✓	N/A	X
12 May 2021	✓	X	✓	X	N/A	X	N/A	✓	N/A	N/A
26 May 2021	X	✓	X	X	N/A	✓	N/A	✓	N/A	N/A
9 June 2021	X	✓	✓	✓	N/A	✓	N/A	✓	✓	N/A
23 June 2021	✓	✓	✓	✓	N/A	✓	N/A	✓	✓	N/A

Please note that where N/A appears it is as a result of a change in Councillors of the Tasman Council, as described on the previous page



Participation of Councillors as Representatives on Committees

The Tasman Council does not have any Council Committees pursuant Section 23 or Special Committees pursuant to Section 24 of the *Local Government Act 1993*. However, Councillors are given an opportunity to represent the Tasman Council on various community committees, statutory authorities and committees external to the Tasman Municipality each year. This ensures that the views of the community are shared with Council through their Councillor representative and that Council is able to participate in discussions that may impact the Tasman Municipality through its involvement in statutory and external committees. The below table provides a summary of those committees that Councillor have nominated to participate in during the last year. Please note that due to resignations of some Councillors and the election of others on recount as a result of this, some committee names may appear more than once in the below table.

Councillor Committee Participation as at 30 June 2021	
Councillor	Committees Nominated To Attend (as at 26 May unless otherwise noted)
Mayor Kelly Spaulding	Local Government Association of Tasmania (LGAT) Southern Tasmania Council's Authority (STCA) TasWater – Owners Representative Municipal Emergency Management Committee (Chair) Copping Refuse Disposal Site Joint Authority – <i>proxy</i> South East Regional Development Association (SERDA) Destination Southern Tasmania (DST)
Deputy Mayor Maria Stacey	Local Government Association of Tasmania (LGAT) – <i>proxy</i> Southern Tasmania Council's Authority (STCA) – <i>proxy</i> Tasman Civic Centre Committee Tasman Health & Community Services Committee
Cr. Jan Barwick	Southern Waste Strategy Authority (SWSA) Tasman Civic Centre Committee – <i>proxy</i> Tasman Health & Community Services Advisory Committee – <i>proxy</i>
Cr. David Beard	Tasman Business & Tourism Association (TBTA) Port Arthur Historic Site Management Authority (PAHSMA) Community Advisory Committee
Cr. Casey Garret	Audit Panel Committee Copping Refuse Disposal Site Joint Authority
Cr. Alan Hull <i>Please note: Cr. Hull was elected on a recount of votes on 19 April 2021 following the resignation of Cr. Fenerty.</i>	TasWater – Owners Representative – <i>proxy</i> – following the resignation of Cr. Fenerty Audit Panel Committee – following the resignation of Cr. Tomlinson Municipal Emergency Management Committee (Deputy Co-ordinator) – following the resignation of Cr. Fenerty Taranna Community Hall Committee – following the resignation of Cr. Fenerty Koonya Hall Committee – following the resignation of Cr Tomlinson
Cr. Daniel Kelleher <i>Please note: Cr. Kelleher was elected on a recount of votes on 7 June 2021 following the resignation of Cr. Tomlinson</i>	<i>Cr. Kelleher has not been provided with the opportunity to nominate as representative on any committee since his election on 7 June 2021. This will occur in late 2021.</i>



Councillor Allowances and Expenses

Section 340A of the *Local Government Act 1993* entitles Councillors to allowances as prescribed in regulations, Mayors and Deputy Mayors receive an additional allowance to those of Councillors. The *Local Government (General) Regulations 2015* specify the allowances payable to Mayors, Deputy Mayors and Councillors. In addition, Council pays reasonable expenses or the reimbursement of expenses for all its elected members who incur a cost in undertaking Council business.

Elected members are required to provide proof of costs incurred in order to claim a reimbursement, these costs must be directly related to their role within the Council.

Councillor Allowances and Expenses for the 2020 – 2021 Financial Year			
Councillor Name	Total Allowance Paid	Total Expenses Paid	Total Remuneration
Mayor Kelly Spaulding	\$33,409	\$6,730	\$40,139
Deputy Mayor Maria Stacey	\$19,621	\$265	\$19,877
Cr. Jan Barwick	\$9,546	-	\$9,546
Cr. David Beard	\$9,546	-	\$9,546
Cr. Pam Fenerty (1 July 2020 – 24 March 2021)	\$7,955	\$325	\$8,280
Cr. Casey Garrett	\$9,546	\$823	\$10,369
Cr. Andy Griffiths (1 July 2020 – 23 October 2020)	\$2,978	-	\$2,978
Cr. Alan Hull (19 April 2021 – 30 June 2021)	\$1,874	-	\$1,874
Cr. Daniel Kelleher (7 June 2021 – 30 June 2021)	\$625	-	\$625
Cr. Rhonda Tomlinson (9 November 2020 – 5 May 2021)	\$4,803	-	\$4,803

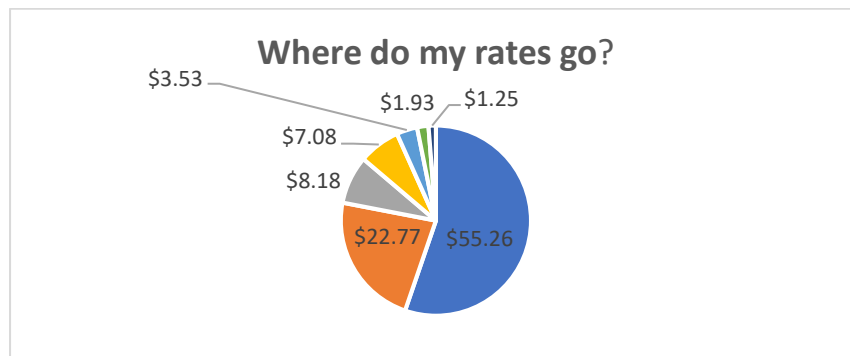
Payments, expenses and reimbursements are for a 12 month period for the following Councillors: Mayor Kelly Spaulding, Deputy Mayor Maria Stacey, Cr Jan Barwick, Cr David Beard and Cr. Casey Garrett.

Those Councillors who have not served a full 12 month term have had the length of their term noted in the above table.

Financial Performance Snapshot: How Our Rates are Spent

For **every \$100** Council collects in Rates & Charges, it is estimated that we spend it in the following areas:

Roads, Bridges and Other Infrastructure:	\$55.26
Governance and Administration :	\$22.77
Regulatory and Development Services:	\$8.18
Waste Management:	\$7.08
Reserves & Community Buildings	\$3.53
Councillor Allowances & Expenses	\$1.93
Natural Resource Management (NRM):	\$1.25



INCOME

\$'000

Rates and Charges	\$5,193
Statutory Fees and Fines	\$209
User Fees	\$166
Grants	\$987
Contributions – Cash	\$0
Interest	\$49
Other Income	\$153
Investment Revenue (TasWater)	\$5
Asset Grain	\$584
TOTAL	\$7,346

EXPENDITURE

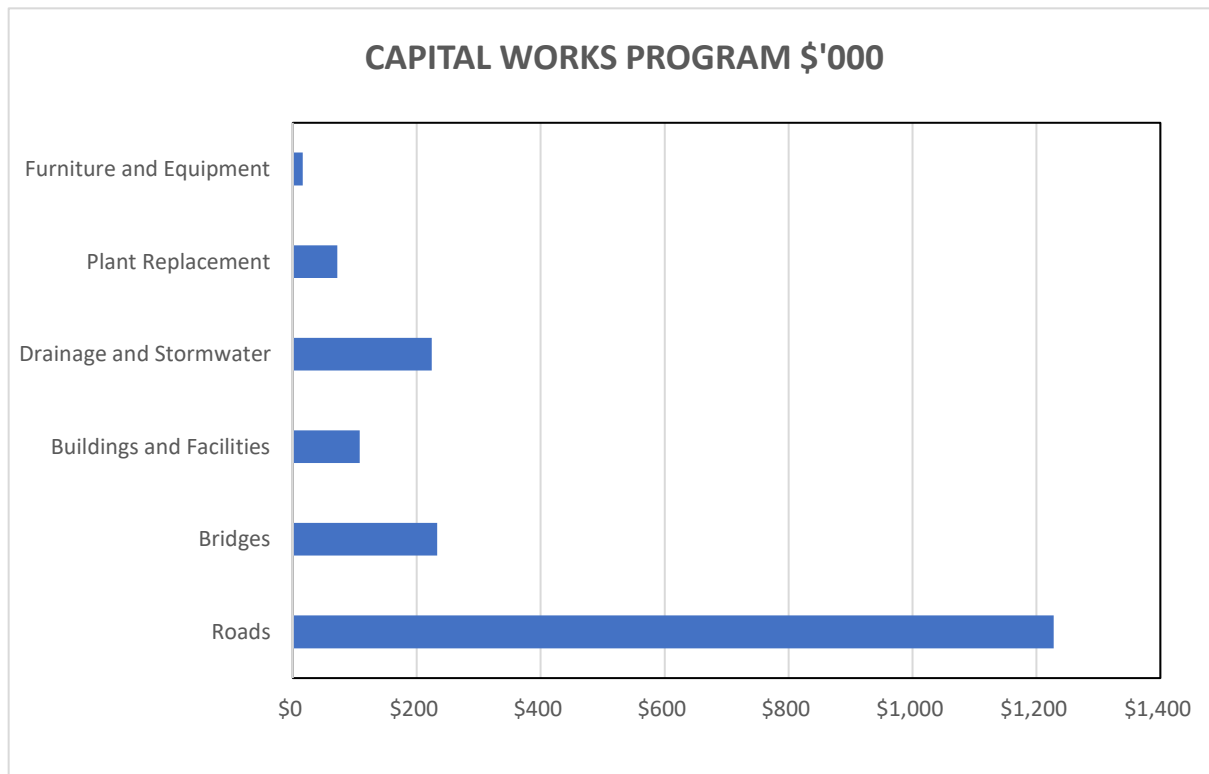
\$'000

Employee Benefits	(\$1,558)
Materials and Services	(\$2,377)
Depreciation	(\$1,760)
Finance Costs	(\$6)
Other Expenses	(\$841)
TOTAL	(\$6,542)

NET RESULT FOR THE YEAR	\$804
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CAPITAL WORKS PROGRAM \$'000

Roads	\$1,228
Bridges	\$233
Buildings and Facilities	\$108
Drainage and Stormwater	\$224
Plant Replacement	\$72
Furniture and Equipment	\$16
TOTAL	\$1,881



Statutory Reporting

Section 72 of the *Local Government Act 1993* prescribes a number of matters that each Council in Tasmania must report on as part of its Annual Report. A number of these items are legislative matters, and are reported on below.

Enterprise Powers Statement

Council has not resolved to exercise any powers or undertaken any activities in accordance with Section 21 of the *Local Government Act 1993*.

Donation of Land Statement

The Council has not resolved to donate any lands in accordance with Section 177 of the *Local Government Act 1993*.

Ombudsman's Complaints

Council received notice that under the *Ombudsman Act 1978*, three (3) complaints were received by the Ombudsman Office during 2020 - 2021 which were found to be unsubstantiated and dismissed.

Integrity Commission Complaints

Since 2017 the Integrity Commission has been providing individual Councils with bi-annual updates on the number of complaints during the financial year. The Council has not received any advice on complaints from the Integrity Commission in the last year.

Code of Conduct Complaints

In accordance with Section 72(1)(ba) of the *Local Government Act 1993*, no Code of Conduct Complaints were lodged in relation to alleged breaches under the Act

Applications made pursuant to the *Right to Information Act 2009*

The Tasman Council did not receive any applications for Assessed Disclosure in accordance with Section 23 of the *Right to Information Act 2009* during this reporting period, as a result of this there are no statistics to report.

Contracts for the supply of goods and services

In accordance with Regulation 29 of the *Local Government Act Regulations 2015*, no contracts for the purchase of Goods and Services valued at or above **\$250,000** (excluding GST) were entered into in the 2019-2020 financial year.

Key Personnel Remuneration

In accordance with Section 72 (1) (cd) of the *Local Government Act 1993*, the Council is required to report on the total annual remuneration paid to employees who hold senior positions (as defined by the Act). Tasman Council has one (1) employee who meets this threshold, that employee is in the \$180,001 - \$200,000 salary range. Total remuneration includes salary, superannuation and private use of a motor vehicle.

Grants and Benefits Provided Under Section 77 (1) of the *Local Government Act 1993*

Councils are required to report upon any in-kind assistance, reduction of fees, rates or charges and rates remissions under this section of the Act.

Tasman Council Community Assistance Grants 2020 – 2021

Each year the Tasman Council provides the opportunity for community organisations and other eligible entities to apply for a Tasman Council Community Assistance Grant, in the 2020 – 2021 Financial Year the following organisations received funding.

Organisations Funded	Amount Granted
Carnarvon Bay AED Fund	\$435.00
Eaglehawk Neck Community and Hall Association Inc.	\$4,298.00
Impression Bay Coastcare	\$1,000.00
Impression Bay Community Development Association	\$2,000.00
Lions Club of Tasman – Swimming Pool Equipment	\$6,820.00
Lions Club of Tasman – Walk White Beach for Breast Cancer	\$1,000.00
Nubeena Volunteer Ambulance Group	\$2,000.00
Port Arthur Cricket Club	\$2,000.00
Premaydena Cricket Club	\$1,000.00
Tasman District School	\$1,000.00
Tasman Landcare Group	\$1,000.00
Tasman Peninsula Historical Society	\$1,000.00
Tasman Rural Youth	\$720.00
White Beach Coastcare	\$950.00
Total Funding Provided	\$25,223.00

School Bursaries, Contributions and Waivers

During the 2020 – 2021 financial year the Tasman Council supported the community through the following school bursaries, contributions and waivers:

- School Bursaries to the total value of \$150 to the Tasman District School in the 2020 – 2021 financial year
- a contribution of \$500 towards the Dorothy Hallam Film Project which was initiated by the Tasman and Forestier Art Association
- waived Development Application Fees to a total value of \$3,033.50 for two (2) properties due to extenuating circumstances
- a contribution of \$2,000 towards the Tasmanian Parks and Wildlife Service Discovery Ranger Program.

These contributions totalled \$5,683.50 in 2020 – 2021.

Donations

The Tasman Council did not provide any donations during the 2020 – 2021 financial year.

Rates Remissions

There were no rates remissions actioned by the Council in 2020 – 2021.

In-Kind Support Provided during 2020 - 2021

Name	Details	Approximate Value
1717 Main Road, Nubeena 'Doctors House'	Rent free	\$18,980
COVID Support for 49 food businesses in the Municipality	Waived application fees for food business registrations	\$9,718
Lions Club of Tasman Swimming Pool Committee	Pool water sampling and courier costs for seven (7) pool samplings.	\$1,141
Tasman Conversation Group	Printing and laminating	\$295.40
Tasman RSL Sub-Branch	Printing	\$310.00
Nubeena Country Women's Association	Recycling and rubbish bins	\$205.00
Tasman Rural Youth	Hall Hire	\$91.75
Tasmanian Fire Service and local brigades	Hall Hire	\$24.10
Nubeena Church of Christ – Open Hands Program	Recycling and rubbish bins	\$205.00
TOTAL VALUE OF IN-KIND SUPPORT PROVIDED		\$30,970.25

The total value of the support provided to our community under Section 77 (1) of the *Local Government Act 1993*, by the Council is listed in the table below:

Type of Support	Value
Tasman Council Community Assistance Grants	\$25,223.00
School Bursaries, Contributions and Waivers	\$5,683.50
In-kind Support	\$30,970.25
Grand Total of Support Provided to Our Community Under Section 77 (1) of the Local Government Act 1993.**	\$61,876.75

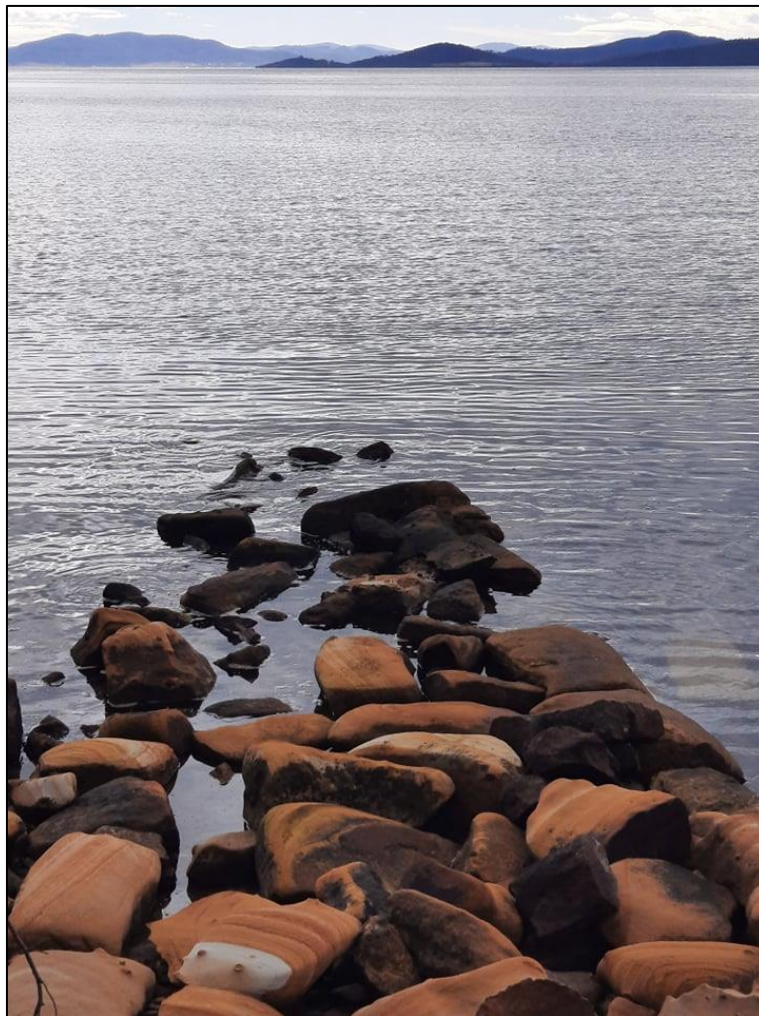
** This total does not include any contributions made that fall outside Section 77 (1) of the Local Government Act 1993, such as Officer time, ad-hoc assistance and other contributions.

Copping Refuse Disposal Site Joint Authority

The Copping Refuse Disposal Site Joint Authority (Trading as Southern Waste Solutions) was established under Section 30 of the *Local Government Act 1993* on 21st March 2001 by the Tasman Council, Sorell Council and Clarence City Council; with Kingborough Council joining the Authority in 2009. Owner Councils are required to look after the health of their communities through the responsible management of waste and some of these have been delegated to this Authority.

The Copping Refuse Disposal Site Joint Authority's function is to promote and manage a putrescible landfill disposal site at Copping and the operation and management of the Lutana Waste Transfer Station. An independent board oversees the direction and fiscal responsibilities of the business. Tasman's maintains an ownership share of this business of **8%**.

Net operating result of the Authority for **2020-2021** before tax was **\$1.671m** (2019-2020 \$4.994m) which was above the estimated result and was expecting a small deficit result. Total comprehensive surplus for the year was **\$1.299m** (2019-2020 \$3.698m) which result in **\$202,000** (2019-2020 \$265,000) profit share of surplus to Tasman Council and an increasing carrying value of total investment of **\$1.245m** (2019-2020 \$1.043m).



Koonya waterfront: Valena Burns

Reporting Against the *Public Disclosures Act 2002*

Section 86 of the *Public Interest Disclosures Act 2002* states that Council as a public body is required by The *Local Government Act 1993* to prepare an Annual Report and therefore must report on the following:

Reporting Requirement	Outcome
Information as to how persons may obtain or access copies of the current procedures established by the public body under the Act.	Via Council's website and through direct contact to Council.
The number and types of disclosures made to the relevant public body during the year and the number of disclosures determined to be a public interest disclosure.	Nil
The number of disclosures determined by the relevant public body to be public interest disclosures that it investigated during the year.	Nil
The number and types of disclosed matters referred to the public body during the year by the Ombudsman.	Nil
The number and types of disclosed matters referred during the year by the public body to the Ombudsman to investigate.	Nil
The number and types of investigations of disclosed matters taken over by the Ombudsman from the public body during the year.	Nil
The number and types of disclosed matters that the relevant public body has declined to investigate during the year.	Nil
The number and type of disclosed matters that were substantiated upon investigation and the action taken on completion of the investigation.	Nil
Any recommendations made by the Ombudsman that relate to the relevant public body.	Nil

Public Health Statement: Goals and Objectives

Council has a number of statutory responsibilities with respect to public and environmental health. The principal Acts for Council in the regulatory enforcement of public and environmental health include *Public Health Act 1997*, *Food Act 2003*, *Local Government Act 1993*, *Environmental Management and Pollution Control Act 1994* and associated subordinate legislation such as regulations and guidelines.

Council has continued to provide the community with authoritative information on all aspects of public and environmental health. This is facilitated by regular onsite inspections throughout the Municipal area, engaging with customers by providing them informative and current information, preparing and distributing documentation and fact sheets where necessary.

Since the onset of the COVID-19 pandemic, the Council's role in the provision of accurate and timely information has become even more important. Council continues to provide approved information from the Tasmanian Government across its communication channels and has actively supported vaccination campaigns for this purpose.

Food Act 2003

Council's responsibilities in accordance with the *Food Act 2003* involve licensing of food businesses and food premises inspections to ensure safe food hygiene standards are met. There were 49 food premises currently registered in the Municipality for the 2020 - 2021 financial year as categories below:-

<i>Type</i>	<i>Number</i>
Category P1	12
Category P2	26
Category P3	4
Mobile	7
TOTAL	49

To carry out this service an average of two visits per premises per annum on Category P1 premises and an annual inspection on Category P2, P3 and mobile premises, is required. Food sampling is undertaken as directed by the Director of Public Health, as is the issuing of improvement orders and other associated administrative work. There were no temporary food licenses issued during the 2020 – 2021 financial year.

Onsite Wastewater

It is vitally important that wastewater from unsewered premises is properly and safely disposed of in an environmentally sound manner. The role of the Environmental Health Officer includes an inspection of each new property requiring a Plumbing Permit and advice and interpretation of any public health issue arising with respect to wastewater management. 42 Plumbing Permits were issued for the installation of 42 onsite wastewater management systems by Council during 2020 - 2021.

Public Health

Immunisation is perhaps the most effective and practical single public health measure available for the reduction of morbidity and mortality arising from infectious diseases. Council's obligation to provide this service includes the coordination of the School Immunisation Program.

Infectious disease incidents are notifiable and may require an investigation and interview. Advice to Council may also be necessary. Few infectious disease investigations occur in a single year, however, this is an important role and obligation of Council, there was one (1) infectious disease investigation in the 2020 – 2021 financial year.

Water sampling of potable supplies, wastewater systems and recreational waters were carried out by Council during 2020 - 2021. Separate annual reports for potable water and recreational waters are required for the Department of Health and Human Services.

Burial of human remains outside of established cemeteries must be done in a responsible way with no adverse impact on public or environmental health. Supervision of exhumations is another role of the Environmental Health Officer.

Council has a responsibility in accordance with the *Environmental Management Pollution Act 1994* to ensure that the impact of human activity on the environment is within acceptable limits in accordance with this Act.

The activities of this service include monitoring and assessing industrial waste, rural industries, residential waste, and intensive animal farming effluent are also duties expected of the Environmental Health Officer. This responsibility involves the review and maintenance of a Contaminated Sites Register.



Planning and Development Approvals

The Council plays an important role in the planning process through its Development Services Department.

This year the following permits were issued and Development Applications received:

Type of Permit	Number Issued
Building Certificate	4
Building Permit	33
Low Risk Work	15
Notifiable Work	33
Permit of Substantial Compliance	3
Total Permit Applications Received	88

Type of Development Application	Number Received
No Permit Required	49
Permitted	17
Discretionary	133
Total Development Applications Received	199

Dog Management

The Council's Dog Management Policy (which is currently under review), stipulates that the following information will be included in the Council's Annual Report:

Number of dogs registered: 514

Number of Kennel Licenses issued: 4

Number of dogs impounded: 8

A total of 12 Infringement Notices were issued in the following locations:

- Murdunna – 2
- Premaydena – 1
- Taranna – 3
- Port Arthur – 3
- Eaglehawk Neck – 1
- Koonya – 1
- White Beach – 1

A total of 20 Caution Notices were issued in the following locations:

- Murdunna – 3
- Premaydena – 3
- Port Arthur – 5
- Eaglehawk Neck – 2
- White Beach – 3
- Nubeena – 2
- Stormlea – 2

Number of formal complaints received and the location they relate to: One (1) received at Eaglehawk Neck.

Number and location of declared areas: There are currently 34 declared areas, these are located in and around Eaglehawk Neck, Murdunna, Nubeena, White Beach, Sloping Main and Taranna.

Summary of dogs declared to be Dangerous: There were no dogs declared dangerous.

Financial evaluation of the provision of animal control services: In the 2020 – 2021 financial year, the income relating to animal control services was \$13,380. Direct expenditure on items related to animal control totalled \$2,507; this does not include costs associated with Council's Compliance Officer's time, kennelling costs for impounded animals, administration, and other associated costs.



A section of the concept drawings from the Council's Nubeena Recreation Ground Master Plan – March 2021.

Reporting Against Council's *Climate Change Strategy – Mitigation, Adaptation, Resilience*

Council and Municipality Energy Use and Greenhouse Gas Emissions Data

In 2020 the Council endorsed the “*Climate Change Strategy – Mitigation, Adaptation, Resilience*”, in this Strategy the Council undertook to take a “...robust approach to mitigating and adapting to climate change in order to reduce its risk exposure, costs and environmental footprint.”

The Strategy commits the Council to taking a number of actions, including Action 4.28:

Incorporate Council and municipality energy and greenhouse gas emissions data and trends in a Council reporting system, and include in the Annual Report.

As this is the first year of reporting energy use and greenhouse gas emissions there have been no targets set for the reduction of greenhouse gas emissions. This reporting forms the basis of setting achievable, cost effective and beneficial targets for Council and the Municipality.

Waste management has not been included; given the imminent major state-wide changes in waste management (new material recovery facility contract, container refund scheme being introduced in 2022, new State-wide waste levy in 2022, new FOGO and composting options becoming available) this will be incorporated in the future reports as the changes take place.

Emissions are reported in tonnes CO²-e (equivalent). This includes the emissions of carbon dioxide in electricity generation and fuel use but also converts the emissions of other greenhouse gases such as methane and nitrous oxide that are emitted from vehicles into a carbon dioxide equivalence.

Council Electricity Use Emissions										
Financial Year	Council Offices + Depot		Street Lighting		Halls + Sportsgrounds		Other Facilities		Total	
	Energy Use (kWh)	Emissions (tonne CO ₂ -e)	Energy Use (kWh)	Emissions (tonne CO ₂ -e)	Energy Use (kWh)	Emissions (tonne CO ₂ -e)	Energy Use (kWh)	Emissions (tonne CO ₂ -e)	Energy Use (kWh)	Emissions (tonne CO ₂ -e)
2019/20	35,506	5.3	24,250	3.6	25,443	3.8	27,149	4.1	112,348	16.9
2020/21	38,524	4.4	20,157	3.0	19,635	2.9	21,026	3.2	99,341	13.5

A 16.5kW Solar Panel Array system was installed on Council Offices and was in operation from September 2020. This exported 9,849 kWh to the grid (offsetting CO₂ emissions) in addition to the generated power used directly by Council.

Council Vehicles' Emissions

Data is only easily accessible for the 2020 - 2021 financial year, it is intended that this will be captured in future years.

Financial Year	diesel (L)	ULP (L)	total fuel (L)	diesel (tonne CO ₂ -e)	ULP CO ₂ -e (tonne)	total (tonne CO ₂ -e)
2020/21	52,073	3,986	56,059	141.7	9.2	150.9

The emissions for the Tasman Municipality as a whole have yet to be finalised, and will be calculated as part of a Regional Climate Change Initiative (RCCI) Project on a sectorial basis. These will help inform where most of our emissions are sourced.

Whilst Council has no formal control of these emissions, it will help interested parties to understand the source of our emissions and determine what actions need to be taken to reach the ultimate goal of zero emissions in the future.



Natural Resource Management Field Day: John Hueston

Tasman Council Audit Panel Report 2020-21

The Tasman Council Audit Panel is pleased to be able to present its Report for the year 2020-2021.

This Audit Panel is established pursuant to Section 85 of the *Local Government Act* and the *Local Government (Audit Panels) Order 2014*.

Tasman Council Audit Panel has been established since 2014. However, due to changes in the legislation in early 2016, a panel of three independent members (including the Chair) and two Councillors was appointed in March 2016. During this year the Council changed the composition of the panel to an independent chair and two councillors when the shared audit panel arrangement with Sorell Council ceased.

The new independent chair commenced in November 2020. Due to the late appointment of the chair the first meeting of the Audit Panel did not occur until February 2021.

The Panel met on three (3) occasions during the year from February to June 2021 and the attendance was:

- Mr David Strong (Independent Chair) 3/3 attended
- Cr Casey Garrett 2/3 attended
- Cr Rhonda Tomlinson 2/3 attended (resigned as a Councillor)
- Cr Alan Hull 1/3 attended (appointed to replace Cr Tomlinson)

As required by the *Order*, the General Manager attended all three (3) meetings.

It should be noted that in accordance with the Audit Panel Order, the panel is required to meet at least 4 times a year. The Director, Local Government was advised in March 2021 that the Audit Panel would not meet that requirement this year due to the late appointment of the independent chair, to which the Director thanked the Council for advising him of this outcome.

In terms of the *Order*, the Panel is required to consider:

- Whether the annual financial statements of the Council accurately represent the state of affairs of the Council;
- Whether and how the Part 7 plans are integrated and the processes by which, and assumptions under which those plans are prepared;
- The accounting, internal control, anti-fraud, anti-corruption and risk management policies, systems and controls that the Council has in relation to safeguarding its long term financial position;
- Whether the Council is complying with provisions of the Act and any other relevant legislation; and
- Whether the Council has taken any action in relation to previous recommendations provided by the audit panel to the Council and, if it has taken action, what that action was and its effectiveness.

The *Order* requires that an Audit Panel prepare an annual work plan, the panel adopted the existing Annual Work Plan, but this was amended as required during the year given the Panel only met 3 times in the last 5 months of the financial year. A full annual work plan for the rest of 2021 was drafted during the year. The 2022 Annual Work Plan will be submitted to the Council once other governance matters are resolved.

In accordance with the Charter, the following matters were actioned in accordance with 2020-2021 Panel's Work Plan in 2020-2021 plus commentary of matters not addressed is provided.

External Audit

- Meeting with the External Auditors once to discuss their Audit Strategy for 2020-2021 and the outcomes of the financial audit for 2019-2020.
- Reviewing any performance audits undertaken by external audit for impacts on the operations of the Council.
- Monitoring management's implementation of audit recommendations.

Annual Audited Financial Statements

- With no Audit Panel in place until the appointment of the independent in November 2020 the Panel was unable to review the 2019-2020 the financial statements prior to their submission to ensure the statements were supported by appropriate management and sign-off.
- As previously mentioned, the Panel only reviewed the audited financial statements in February 2021 at the Panel's first meeting. As a result, the Panel could not review the appropriateness of Accounting Policies, significant estimates and judgements adopted in the preparation of the financial statements. However, the Panel took comfort from the post audit presentation from the external auditors.

Risk Management

- The Risk Management Framework was discussed at every meeting given the maturity level within the Council. As referred in the Annual Audit Panel Report of the last year resourcing and participation by all stakeholders is essential in managing risk. It is pleasing that Council recently held a risk workshop, and the Panel looks forward to reviewing the Strategic Risk Register when completed.
- The Strategic Risk Register is an important input into the development of the Panel's Annual Work Plan for 2022 and any internal audit plan.

Internal Control

- Checking compliance with regulations, policies, best practice guidelines, instructions and contractual arrangements was discussed regularly. Again, resourcing is crucial to ensure that the Council has appropriate internal controls and that regular independent reviews are conducted.
- Monitoring the progress of any major lawsuits facing the Council.

A copy of the minutes of each Panel Meeting was submitted to Council for its information. Due to the late start for the audit panel to meet, not all aspects of the original Work Plan were completed.

Like the previous Panel, this Panel recognises that the Council is small, and its resources are necessarily limited. Last year the Panel referred to no dedicated internal audit function and this matter has been discussed at Panel meetings during the year.

There were no specific matters referred by Council for consideration of the Panel during 2020-2021.

It was reported last year that the *Order* also requires the Panel to biennially review the Audit Panel Charter and conduct a self-assessment of the Panel's performance this was due in 2020 - 2021. The self-assessment did not occur and as the Audit Panel was only re-constituted this year under the new Charter the self-assessment cycle will re-start in 2021-2022. The Audit Panel's Charter was reviewed during the year resulting in a reduction in the number of members of the Panel from five (5) to three (3) with only one independent member.

The Panel would like to thank management and staff for their assistance in ensuring the Audit Panel meetings were held and providing secretariat assistance.

I wish to take the opportunity to thank all Councillors for welcoming me into the role of Audit Panel Chair and to my fellow members of the Audit Panel, present and past, for your input and assistance at the meetings.

David Strong

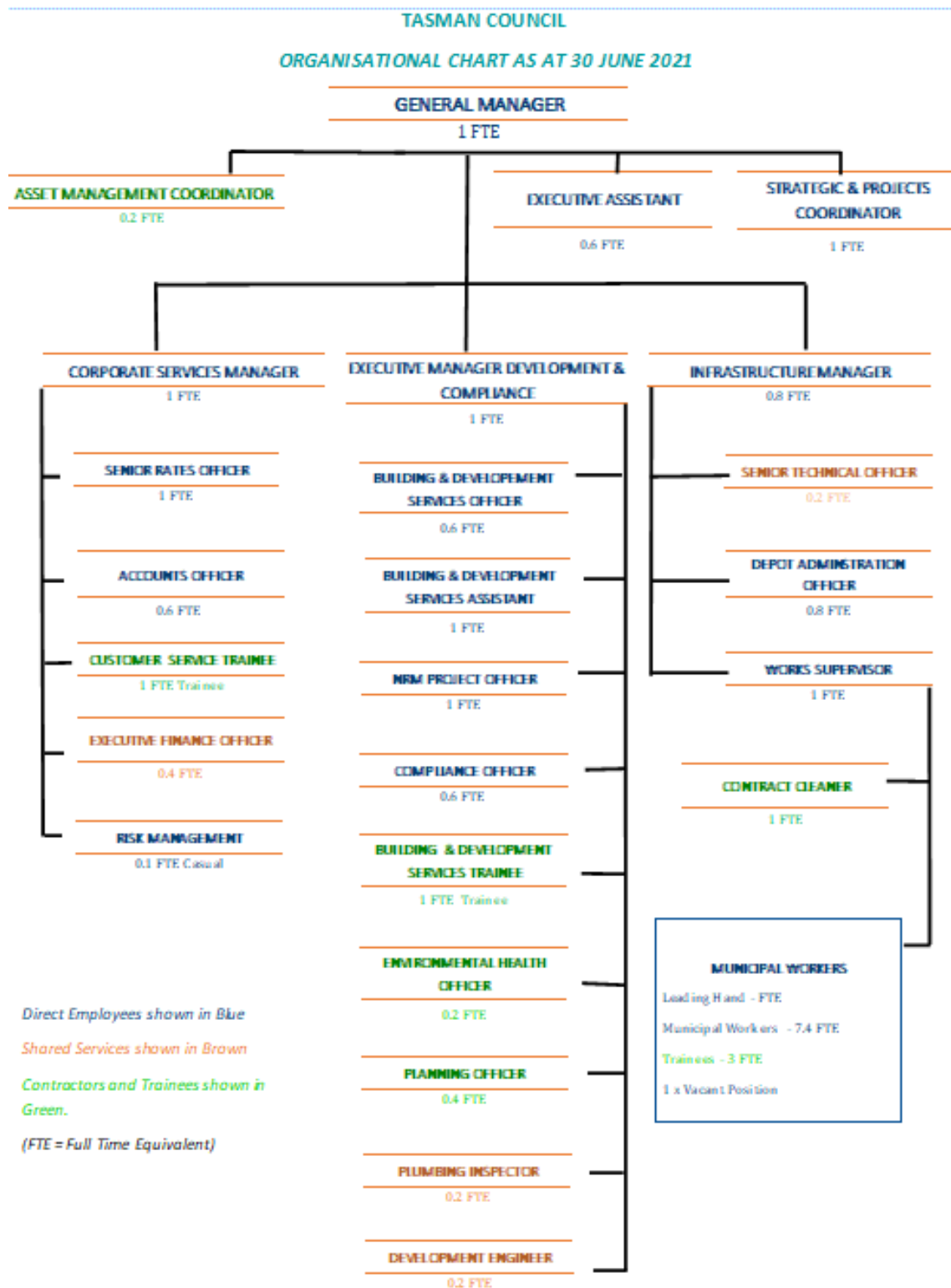
Audit Panel Chairperson

5 November 2021



Nubeena Sunset: Kim Hossack

Tasman Council Organisational Chart as at 30 June 2021



Strategic Reporting Against the 2020 – 2021 Annual Plan

Each year every Council in Tasmania is required to produce an Annual Plan which provides the community with ‘road map’ of the priorities for their Council in the coming year. The actions included in the Annual Plan are informed by the Council’s Strategic Plan. These actions are then reported on through the Council’s Annual Report.

This is the last time that the Council will report on the actions contained in the *Tasman Council Ten Year Strategic Plan 2015 – 2025*, as it has been replaced by the *Tasman Council Strategic Plan 2021 – 2031*, the first reporting period for that plan will be the 2021 – 2022 Annual Report in December 2022.

The below table lists the five (5) key focus areas of the Council for the previous 12 months, these were:

1. Develop productive advocacy, alliance and engagement partnerships.
2. Continue to develop and maintain supportive relationships with the community.
3. Manage the opportunities and challenges associated with increased visitation to the area.
4. Strive for a balance between development, environment and lifestyle and retain natural, heritage and social values.
5. Identify funding needs and revenue opportunities.

In addition there are statements in response to Council’s obligations regarding Risk Management and Emergency Management. The Public Health statements can be found on pages 25-26 of this report under Public Health: Goals and Objectives.



Taranna Foreshore: Jess Dallas

Summary of Strategies and Initiatives for 2020 – 2021

Focus Area Identified in 2020 – 2021 Annual Plan	Annual Performance
Focus Area 1: Develop Productive Advocacy, Alliance and Engagement Partnerships	
1.1 Engage with targeted state and federal public and private organisations to address key focus areas and reinforce the relevance and profile of the Tasman region as an economic, destination and lifestyle drawcard and contributor to the State.	The Council through the Mayor and Councillors continues to engage and lobby at both a State and Federal Government level to ensure that the Tasman Municipality remains well represented. In addition, senior staff engage on a regular basis with key tourism, economic development and community stakeholders.
1.2 Continue to advocate for improved internet, communication and power infrastructure in the Municipal Area specifically targeting the NBN and mobile network blackspots, limited 2 to 3 hour emergency power supply for all telephone exchanges and mobile tower sites, and the unreliability of the power supply.	Council continues to lobby State and Federal Government Members for improvements to telecommunication and power supply infrastructure that is greatly needed within our community. In more recent times Council has also engaged directly with the NBN to discuss our connectivity concerns.
1.3 Implement South East Economic Infrastructure Strategy outcomes through the South East Regional Development Association (SERDA); pursue project commitments from partner stakeholders and agencies; and align strategies where appropriate.	The Tasman Council continues to actively engage with the South East Regional Development Association (SERDA) to work collaboratively with other member Councils to implement the programmed strategies as appropriate. In particular the Council regularly engages with the SERDA Jobs Hub to assist in identifying and promoting employment and training opportunities in our Region.
1.4 Progress business, employment and training opportunities from continued engagement with Destination Southern Tasmania (DST); Port Arthur Historic Site Management Authority (PAHSMA); Tasman Business & Tourism Association (TBTA); agriculture and aquaculture industries; and other local stakeholders.	Council continues to engage at an Officer and Councillor level with these organisations, as well as Regional Development Australia (Tasmania), the Tasmanian Chamber of Commerce and Industry and Business Tasmania. Information from these organisations are regularly shared with stakeholders and Council contributes to discussions and working groups relevant to the Tasman Municipality.
1.5 Coordinate and support appropriate and sustainable grant funding applications to State and Federal Governments and community based funding organisations such as Tasmanian Community Fund (TCF) and BBRF.	Council received and is successfully implementing a number of grants, such as: <ul style="list-style-type: none"> • Black Spot funding for new guard rails at Port Arthur • Community Development

	<p>Program at Tasman Civic Centre to upgrade facilities</p> <ul style="list-style-type: none"> • Roads to Recovery Grant for the Stinking Creek Bridge replacement • Local Roads and Community Infrastructure Phase 1 for the resealing of Saltwater River Road, and • Drought Weeds Grants that supported 16 landowners to treat weed infestations in the Municipality. <p>In addition, the Council supported numerous community organisations with their grant applications, this included providing letters of support, in-kind assistance (where appropriate), and assistance in completing grant applications. These ranged from small grants through to larger community projects, all of which contributed to the social cohesion of the community.</p>
<p>1.6</p> <p>Establish and grow alliances with event holders within the Municipal area with a key focus being on whole area promotion and sustainability of these events.</p>	<p>This year COVID-19 saw the postponement of a number of major events. Despite this a number of very successful events were held in the Municipality, these included monthly community BBQs held at Murdunna and Nubeena, the Winter Light Festival, the Lions Club of the Tasman Breast Cancer Prevention Walk at White Beach, fundraising events held by the Tasman District School and local Volunteer Fire Services, the Impression Bay Heritage Garden Open Days and numerous other events. The Council plays an important role in the provision of in-kind assistance and also in assisting with grant applications and other funding requests where possible.</p>
<p>1.7</p> <p>Implement the South-East Regional Workforce Plan that best utilises the Trade Training Centre network for strategic growth industries.</p>	<p>Changes to the operational structure of the Trade Training Centre have led to delays in further engaging with them. Council has brought this to the attention of the State Government through its involvement in SERDA and is hopeful that the State policy position regarding this will soon be amended.</p>
<p>1.8</p> <p>Advocate for the provision of increased government and non-government youth services and their presence in the Municipal area.</p>	<p>Council has liaised with the Dunally Tasman Neighbourhood House to assist in facilitating the continuation of their youth services. Initial discussions have also taken place with the Tasman District School.</p>

<p>1.9</p> <p>Continue to maintain strong partnerships with NRM South, Tasman Landcare and Coastcare Groups to better coordinate land and Coastcare activities consistent with Federal, State, regional and local priorities.</p>	<p>Council continues to be a member of NRM South and continues to support Tasman Landcare with its NRM Project Officer fulfilling the role of coordinator. Tasman Landcare's major projects this year were a revegetation program that provided 1475 native plants to 10 landowners and the ongoing Commonwealth Government Smart Farms Grant, that is installing 4 weather stations and associated soil probes to obtain real time fine-scale weather data for the Municipality which will be accessible to all.</p> <p>Council is working closely with the Tasmania Parks and Wildlife Service in developing our new Dog Management Policy in conjunction with Birdlife Tasmania to address concerns over penguins and shorebirds. The Discovery Ranger Program was again supported and ran 14 partnership events over summer along with Tassal, Fishcare Tasmania and the local indigenous community.</p> <p>Council has been part of the Southern Cat Management Working Group, set up by DPIPW, assisting in the development of the Southern Tasmanian Regional Cat Management Strategy which was adopted by Council during 2020 – 2021.</p>
<p>Focus Area 2: Continue to Develop and Maintain Supportive Relationships with the Community</p>	
<p>2.1</p> <p>Provide guidance and advice to community organisations in the development and running of their events and activities to strengthen and sustain volunteering throughout the Municipal area.</p>	<p>Council Officers have supported a number of events during the last year, as noted in action 1.6. Council Officers have also regularly engaged with volunteers throughout the Municipality to provide support and advice as required, this includes an active involvement in the Tasman Conversation Group and other voluntary organisations.</p>
<p>2.2</p> <p>Improve the utilisation and sustainability of Council Community and Recreation Facilities in conjunction with user groups and other stakeholders including Sport and Recreation Tasmania.</p>	<p>Council continues to improve community facilities, ensuring that funds are available each year for maintenance and improvements ensure community groups are able to utilise the buildings as required. Engagement with facility users regarding the improvements required is an essential part of this process.</p> <p>A \$1m Federal Grant for improvements to the Tasman Civic Centre will assist to achieve this</p>

	<p>goal, with the completion date being 30 June 2022.</p> <p>Council is in direct contact with representatives from the Sport and Recreation Division of Communities Tasmania to further investigate funding and other opportunities as they occur.</p>
<p>2.3</p> <p>Support Special Committees of Council and local community groups.</p>	<p>Council continues to liaise with community groups and offer encouragement and support as required. The COVID-19 Pandemic has been particularly stressful for community members, groups and organisations. Council continues to offer assistance and support where required.</p> <p>Council continues to provide a Community Grants Program each year, to support and encourage all community groups to apply for small grants from Council to assist with the running of sporting groups, community events and important programs that benefit our community.</p> <p>There are currently no Special Committees of Council pursuant to Section 24 of the <i>Local Government Act 1993</i>.</p>
<p>2.4</p> <p>Continue to provide support to Coastcare, Landcare, the Feral Oyster Control Program and other groups with environmental and sustainability programs. Encourage involvement of private landowners and state agencies to achieve compliance with the Tasman Weed Strategy 2018.</p>	<p>The State Government supported Drought Weeds Grants Program was rolled out throughout the year supporting 16 landowners to treat Spanish heath, serrated tussock, ragwort, gorse and capeweed.</p> <p>Council's Weed Assistance Program supported 24 properties to treat pampas, gorse, boneseed, blackberry and Spanish heath. Spot spraying of weeds was undertaken along roadsides and other Council areas in 44 locations targeting African boxthorn, blackberry, boneseed, foxglove, gorse, pampas and ragwort.</p> <p>The Oyster Control Program, now in its 23rd year, killed approximately 12,500 feral oysters at 4 locations with a total of 21 participants.</p> <p>Impression Bay Coastcare and White Beach Coastcare were supported with the revegetation of Impression Bay and boneseed control at White Beach being their major activities.</p> <p>Penguin monitoring continued in Pirates Bay providing valuable input to the Dog Management Policy review.</p>

Focus Area 3: Manage the Opportunities and Challenges Associated with Increased Visitation to the Area.

<p>3.1</p> <p>In cooperation with key stakeholders, continue to implement and monitor the South-East Destination Action Plan taking into consideration the DST Destination Management Plan and any requisite Council priorities.</p>	<p>The Destination Action Plan for the Tasman is currently under review with Council Officers having provided input into the review. Council continues to work in close partnership with Destination Southern Tasmania (DST) and the Tasman Business and Tourism Association (TBTA) to represent the interests of tourism and hospitality businesses in our region.</p>
<p>3.2</p> <p>Advocate for solutions and actions that address transport corridor use, safety and limitations regarding a lack of overtaking opportunities on the Arthur Highway and the capacity of the local road and boat trailer parking network resulting from increasing tourism, visitation and recreational boating.</p>	<p>Council continues to lobby at a political and local level for improvements to the transport corridor. Department of State Growth this year undertook road widening and the installation of pull over areas to allow for better traffic flow on the Arthur Highway between Murdunna and Eaglehawk Neck. Tasmanian Parks and Wildlife Service has undertaken works to improve parking at the Pirates Bay boat ramp.</p>
<p>3.3</p> <p>Identify, advocate and coordinate funding requirements and opportunities for the provision of local supporting infrastructure (including water and wastewater services) that will adequately cater for increasing visitor numbers, and including a strategic review of existing directional and visitor signage on State Growth and Parks and Wildlife Service ("PWS") assets.</p>	<p>Works at the Tasman Civic Centre include the provision of a connection to the TasWater sewerage system. In addition a concept plan has been completed for the extension of TasWater's sewerage system through Nubeena Main Road. Council recognises the importance of water and waste water and continues to advocate for the Municipality to be included in forward planning of these assets by the State Government. Directional and visitor signage has been erected to identify some Parks and Wildlife assets.</p>
<p>3.4</p> <p>Facilitate tourism, business and residential growth opportunities associated with the Hobart Airport extension.</p>	<p>Residential growth continues to be a priority and is highlighted under the new Statewide Planning Scheme. The Council continues to liaise with the Hobart Airport Corporation to resolve concerns from residents in the northern part of the Municipality regarding increased noise from the airport.</p>
<p>3.5</p> <p>Seek public and private sector partnership opportunities that enhance and highlight the natural values of the Tasman Region whilst enabling increased visitation with sustainable impacts.</p>	<p>Council has worked closely with the TBTA to provide input into their upcoming website design which draws heavily on the 'Natural Escape' messaging of the Tasman Council. Council continues to work with Destination Southern Tasmania and where possible individual tourism businesses to look at ways of</p>

	promoting the natural values of the Tasman Municipality.
Focus Area 4: Strive for a Balance between Development, Environment and Lifestyle and Retain Natural, Heritage and Social Values.	
<p>4.1</p> <p>Promote and facilitate the sustainable management of Tasman's natural environment including the conservation of threatened species and vegetation communities, and sites of high cultural heritage value through the continued implementation of the Tasman Interim Planning Scheme 2015 and development of Council's Local Provisions Schedule as part of the implementation of the Tasmanian State-wide Planning Scheme.</p>	<p>The Council, through its Natural Resource Management Officer continues to work closely with a number of community organisations in the conservation of threatened species and vegetation communities.</p> <p>Council's Development Services Department is currently looking at the creation of a Heritage Advisory Panel to assist in management of sites of high historical value. The creation of the Tasmanian Statewide Planning Scheme continues to be a priority, with Council soon to commence implementation of this scheme.</p>
<p>4.2</p> <p>In partnership with Parks and Wildlife Service, Crown Land Services and other stakeholders continue to advocate through SERDA South-East Mountain Trail Bike Project focussing on new trail asset opportunities on the Tasman Peninsula.</p>	<p>The Council continues to support a community led, 'grass roots', approach to the investigation of bike trails in the Municipality.</p> <p>Much of the work previously done has a focus on an amalgamated Sorell/Tasman Region which is now redundant</p>
<p>4.3</p> <p>Continue to support initiatives to reduce waste; inform and educate the community about waste management including improving current waste sites, increase recycling and reduction of household waste; and the environmental sustainability of community events and activities.</p>	<p>'Clean-up Our Patch' was held for the third consecutive year, involving 155 volunteers, 12 sites and collecting approximately 400kg of rubbish.</p> <p>Council is an active member of the Southern Tasmanian Waste Management Group created in conjunction with LGAT to prepare a tender for the Material Recovery Facility.</p> <p>Planning is underway for the introduction of a Waste Levy and Container Refund Scheme in 2022; this is being led by the Tasmanian Government.</p> <p>Council continues to play an active role in promoting the Garage Sale Trail, a waste reduction and education program promoted nationally.</p>
<p>4.4</p> <p>Continue to undertake all regulatory and legislative requirements including a review on business and regulatory / advisory signage to reduce the number of illegal and superfluous signs to improve and enhance the appearance and safety of road corridors.</p>	<p>Council has continued to review its regulatory and legislative requirements in regard to signage and other statutory requirements. Council Officers have engaged with a number of business owners regarding illegal signage resulting in the removal of some signs.</p>

Focus Area 5: Identify Funding Needs and Revenue Opportunities	
<p>5.1</p> <p>Identify possible rate growth opportunities through strategic land release and development.</p>	<p>The exhibition of Council's draft Local Provisions Schedule identified some areas of additional subdivision potential within the new Tasmanian Planning Scheme. This was endorsed by the Council in June and submitted to the Tasmanian Planning Commission.</p> <p>The Council is limited in the opportunity to pursue this goal as there is a large percentage of publicly owned (reserve and National Park) land in the Municipality and the subdivision of arable land must be balanced with its contribution to the Municipality's economy.</p>
<p>5.2</p> <p>Utilise outcomes of SERDA South East Economic Infrastructure Strategy to initiate, advocate for and support funding submissions.</p>	<p>Priorities drawn from the SERDA Economic Infrastructure Strategy have been prioritised where joint funding submissions have been possible. The Tasman Municipality has also drawn on its own list of priorities to promote the region wherever possible. The impacts of COVID-19 has limited progress on a number of collaborative projects with SERDA.</p>
<p>5.3</p> <p>Advocate for continued development and commercial activity of the Copping Refuse Disposal Site.</p>	<p>As one of the owners of the Copping Refuse Disposal Site, the Council has been actively involved in the progress of the Site. Council has both Councillor and Senior Staff representation on the Joint Authority Committee.</p>
<p>5.4</p> <p>Continue to maintain strong working relationships with other Councils through sharing of services and/or associated opportunities to maximise sustainable operational and financial efficiencies.</p>	<p>The Council continues to utilise service sharing arrangements with Brighton Council, ensuring that the Council has access to specialist advice that it would otherwise be unable to afford. In addition, Council plays an active role in the South East Regional Development Association which is a collaboration of four (4) south east regional Councils.</p> <p>The Council continues to remain financially viable.</p>
Risk Management	
<p>Council will:</p> <ul style="list-style-type: none"> Continue to keep risk exposure to a minimum by helping reduce injuries and potential loss. Management practices will involve identifying risks, analysing and treating by taking appropriate action; 	<p>Council has been proactive in its treatment of risk. This included the following actions:</p> <ul style="list-style-type: none"> The endorsement of the Tasman Council <i>Climate Change Strategy – Mitigation, Adaptation, Resilience</i> in 2020. Implementation of a tablet based electronic works ticketing and inspection database.

<ul style="list-style-type: none"> ▪ Continue to be proactive with inspections and reviews of roads, footpaths, written agreements with clubs/ user groups, building and financial services, town planning and recreation functions; ▪ Educate community groups on importance and activities involved with risk management; ▪ Identify and monitor potential risks and threats to roads and public infrastructure that are likely to result from an increased frequency of major climatic and disaster events; and, ▪ Develop of a Climate Change Strategy for the Municipality and continue to advocate the Regional Climatic Change Initiatives (RCCI) through the Southern Tasmanian Councils Association (STCA). 	<ul style="list-style-type: none"> • Ensuring that all State Government COVID Safe requirements are met and maintained across all Council owned facilities. • Completion of sea level inundation mapping. • Foreshore stabilisation works along Sommers Bay Road where coastal erosion threatens the integrity of the road. • Completion of a regime of bridge and jetty inspections. • Workplace Health and Safety Committee meetings are held on a regular basis to assist in the minimisation and identification of risks in the workplace.
Emergency Management	
<p>Council will:</p> <ul style="list-style-type: none"> • Continue to identify opportunities to reduce risks to the community: • Provide support for the prevention, mitigation, preparedness, and effective response to an emergency, and: • Help the community to recovery from an emergency. 	<p>Delegated Council officers play an active role in a variety of Municipal and State wide emergency management and recovery coordination groups. This provides opportunities to identify emerging risks and seek peer input into appropriate prevention, mitigation and response strategies. The Council's Emergency Management Plans are up to date.</p> <p>The Council has developed strong relationships with other Councils and emergency management services, and can call on these in the event of an emergency.</p>

Tasman Council Audited Financial Statements for 2020 - 2021

The Audited Financial Statements for the Tasman Council (2020 – 2021) are attached.

TASMAN COUNCIL

ANNUAL FINANCIAL REPORT
For the Year Ended 30 June 2021

TASMAN COUNCIL
Financial Report
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Statement of Comprehensive Income For the Year Ended 30 June 2021

	Note	Budget 2021 \$'000	Actual 2021 \$'000	Actual 2020 \$'000
Income from Continuing Operations				
Recurrent Income				
Rates and Charges	2.1	5,178	5,193	5,151
Statutory Fees and Fines	2.2	193	209	147
User Fees	2.3	165	166	182
Grants	2.4	1,180	987	1,094
Contributions - Cash	2.5	10	-	5
Interest	2.6	75	49	96
Other Income	2.7	396	153	106
Investment Revenue from Water Corporation	2.9, 5.2	3	5	5
		7,200	6,762	6,786
Capital Income				
Capital grants received specifically for new or upgraded assets	2.4	2,443	573	1,901
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	25	(191)	(247)
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	5.1	265	202	265
		2,733	584	1,919
Total Income from Continuing Operations		9,933	7,346	8,705
Expenses from Continuing Operations				
Employee Benefits	3.1	(1,777)	(1,558)	(1,536)
Materials and Services	3.2	(2,707)	(2,377)	(2,261)
Depreciation and Amortisation	3.3	(1,774)	(1,760)	(1,739)
Finance Costs	3.4	(20)	(6)	(14)
Other Expenses	3.5	(1,110)	(841)	(990)
		(7,388)	(6,542)	(6,540)
Total Expenses from Continuing Operations		(7,388)	(6,542)	(6,540)
		2,545	804	2,165
Result from Discontinued Operations		-	-	-
Net Result for the Year		2,545	804	2,165
Other Comprehensive Income				
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment assets	5.2, 9.1	-	66	(207)
Net asset revaluation increment/(decrement)	9.1	-	1,238	171
Total Other Comprehensive Income		-	1,304	(36)
Total Comprehensive Result		2,545	2,108	2,129

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

**Statement of Financial Position
As at 30 June 2021**

	Note	2021 \$'000	2020 \$'000
Assets			
Current Assets			
Cash and Cash Equivalents	4.1	5,214	4,613
Trade and Other Receivables	4.2	648	786
Investments	4.3	2,200	1,676
Contractual Assets	4.4	105	10
Other Assets	6.3	5	6
Total Current Assets		8,172	7,091
Non-Current Assets			
Investments in Associates accounted for using the Equity Method	5.1	1,245	1,043
Investment in Water Corporation	5.2	788	722
Property, Infrastructure, Plant and Equipment	6.1	63,591	62,483
Right-of-Use Assets	6.2	6	11
Investment in Bendigo Bank	5.3	20	20
Total Non-Current Assets		65,650	64,279
Total Assets		73,822	71,370
Liabilities			
Current Liabilities			
Trade and Other Payables	7.1	370	908
Trust Funds and Deposits	7.2	35	82
Provisions	7.3	314	299
Lease Liabilities	7.4	5	6
Contractual Liabilities	7.5	956	-
Interest-Bearing Loans and Borrowings	8.1	46	43
Total Current Liabilities		1,726	1,338
Non-Current Liabilities			
Provisions	7.3	46	47
Lease Liabilities	7.4	-	5
Interest-Bearing Loans and Borrowings	8.1	24	70
Total Non-Current Liabilities		70	122
Total Liabilities		1,796	1,460
Net Assets		72,026	69,910
Equity			
Accumulated Surplus		27,032	26,228
Reserves	9.1	44,994	43,682
Total Equity		72,026	69,910

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

Statement of Changes in Equity For the Year Ended 30 June 2021

	Note	Accumulated Surplus 2021 \$'000	Revaluation Reserve 2021 \$'000	Fair Value Reserve 2021 \$'000	Other Reserves 2021 \$'000	Total Equity 2021 \$'000
2021						
Balance at Beginning of the Financial Year		26,228	42,736	(194)	1,140	69,910
Net Result for the Year		804	-	-	-	804
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.2,9.1	-	1,238	66	-	1,304
Net asset revaluation increment/(decrement)	9.1	-	-	-	8	8
Total comprehensive income		27,032	43,974	(128)	1,148	72,026
Transfers between reserves		-	-	-	-	-
Balance at End of the Financial Year		27,032	43,974	(128)	1,148	72,026

		Accumulated Surplus 2020 \$'000	Asset Revaluation Reserve 2020 \$'000	Fair Value Reserve 2020 \$'000	Other Reserves 2020 \$'000	Total Equity 2020 \$'000
2020						
Balance at beginning of the financial year		24,063	42,565	14	1,083	67,725
Adjustment due to AASB 15 adoption	10.3 (g)	-	-	-	-	-
Adjustment due to AASB 16 adoption	10.3 (g)	-	-	-	-	-
Adjustment on change in accounting policies		-	-	-	-	-
Restated opening balance		24,063	42,565	14	1,083	67,725
Net Result for the Year		2,165	-	-	-	2,165
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.2,9.1	-	171	(208)	-	(37)
Net asset revaluation increment/(decrement)	9.1	-	-	-	57	57
Total comprehensive income		26,228	42,736	(194)	1,140	69,910
Transfers between reserves		-	-	-	-	-
Balance at End of the Financial Year		26,228	42,736	(194)	1,140	69,910

The above statement should be read with the accompanying notes.

Statement of Cash Flows For the Year Ended 30 June 2021

		2021 Inflows/ (Outflows) \$'000	2020 Inflows/ (Outflows) \$'000
Cash Flows from Operating Activities	Note		
Rates		5,458	5,151
Statutory fees and fines		209	129
User charges and other fines (inclusive of GST)		169	113
Grants (inclusive of GST)		993	1,094
Developer contributions (inclusive of GST)		-	61
Interest received		49	96
Investment revenue from water corporation	2.9	5	5
Other receipts (inclusive of GST)		171	111
Net GST refund/(payment)		(109)	49
Payments to suppliers (inclusive of GST)		(3,072)	(861)
Payments to employees (including redundancies)		(1,544)	(1,506)
Other payments		(858)	(984)
Net Cash Provided by (Used in) Operating Activities	9.2	1,471	3,458
Cash Flows from Investing Activities			
Payments for property, infrastructure, plant and equipment		(1,767)	(6,992)
Capital grants (inclusive of GST)	2.4	1,523	1,901
Net proceeds from / (payments for) Investments		(524)	524
Net Cash Provided by (Used in) Investing Activities		(768)	(4,567)
Cash Flows from Financing Activities			
Repayment from deposits held		(47)	-
Repayment of interest bearing loans and borrowings	9.3	(55)	(22)
Net Cash Provided by (Used in) Financing Activities		(102)	(22)
Net Increase (Decrease) in Cash and Cash Equivalents		601	(1,131)
Cash and cash equivalents at the beginning of the financial year		4,613	5,744
Cash and Cash Equivalents at the End of the Financial Year	9.4	5,214	4,613
Restrictions on Cash Assets	4.1	1,351	698

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

Note 1 Overview

Note 1.1 Reporting Entity

- (a) The **Tasman Council** was established on **6 January 1908** and is a body corporate with perpetual succession and a common seal. Council's main office is located at 1713 Main Road, Nubeena TAS 7184.
- (b) The purpose of the Council is to:
- provide for health, safety and welfare of the community;
 - promote the social, economic and environmental viability, and sustainability of the Municipality;
 - provide for the peace, order and good government in the municipality.
 - ensure that resources are used efficiently, effectively and services are provided in accordance with the best value principles to best meet the needs of the community;
 - improve the overall quality of life of people in the local community;
 - promote appropriate business and employment opportunities;
 - ensure that services and facilities provided by Council are accessible and equitable;
 - ensure the equitable imposition of rates and charges; and
 - ensure transparency and accountability in all Council decision making.

Note 1.2 Basis of Accounting

These financial statements are a general purpose financial report that consists of a Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, and the *Local Government Act 1993 (LGA1993) (as amended)*. Council has determined that it does not have profit generation as a prime objective. Consequently, where appropriate, Council has elected to apply options and exemptions within accounting standards that are applicable to not-for-profit entities.

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

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

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

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

All entities controlled by Council that have material assets or liabilities, such as Special Committees of Management, and material subsidiaries or joint ventures, have been included in this financial report. All transactions between these entities and Council have been eliminated in full.

Note 1.3 Use of Judgements and Estimates

Judgements and Assumptions

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

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

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

Employee entitlements

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

Defined benefit superannuation fund obligations

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in Note 9.5.

Fair value of property, infrastructure, plant & equipment

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

Investment in water corporation

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

Note 1.4 Impact of Covid-19 on Financial Reporting for 2020-21

In 2019-20 Council made a commitment to provide community financial support in the forthcoming 2020-2021 year, by way of a zero rates and charges increase; zero fees and charges increase; adopted a Financial Hardship Policy; and subsidised commercial advertising costs for local businesses within the Tasman Gazette. The full impact of this pandemic on Council's operations is still unknown however, during the midyear budget estimate review in February 2021 all determined impacts will be taken into account at that time.

Note 1.5 Material Budget Variations

Council's original budget was adopted by the Council on **24 June 2020** and then a revised mid-year budget approved at Council on **24 February 2021**. The original projections on which the budget was based have been affected by a number of factors. These include State and Federal Government decisions including new grant programs, changing economic activity with the ongoing COVID-19 impacts and by decisions made by the Council. Material variations of more than 10% are explained below:

REVENUES

1. Rates and Charges

Revenue was up \$16,000 on budget due mainly to a conservative estimate being made in the budget. Supplementary valuations & property adjustments during the year, resulted in additional rates and charges.

2. User Fees

User fees variation were minimal and in line with projected budget.

3. Grants

Operating grants received were in line with the projected budget. However, Capital grants were significantly lower than expected - this was due to a \$1m Federal grant received in 2020-21 not being completed by 30 June 2021. As a result \$50,000 is within Works in Progress and \$950,000 being recognised as a Contractual Liability in the Statement of Financial Position. The secondly, it was predicted that both Phase 1 & 2 payments of the Local Roads & Community Infrastructure Grants (LRCI) would be received in full.

4. Other Revenues

Other Revenues variation were significantly lower than in line with budget due to less Private Works income being received; less cemetery funds which is very difficult to assume; and reduced community development/events/hiring income due to the ongoing effects of COVID-19 Pandemic.

EXPENSES

1. Materials and Services

The decrease was mainly around overall maintenance costs - gravel roads, heavy patching, building and drainage infrastructure. Also a public land acquisition at Sommers Bay Road, Murdunna came well under the predicted budget.

2. Other Expenses

A significant decrease of over \$300,000 was mainly due to reduced maintenance works undertaken on gravel roads, heavy patching, building & property and drainage infrastructure. Also, the acquisition of public land at Sommers Bay Road, Murdunna came well under budget.

3. Employees Benefits

Employee benefits expenses were down by over \$200,000 to budget. Various reasons such as returning from maternity leave at reduced hours, the end of year adjustments, employees taking leave and LSL during COVID-19 restriction periods. As well as having a senior staff vacancy for more than 6 months.

Note 1.6 Functions/Activities of the Council

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

	Grants	Other	Total Revenue	Total Expenditure	Surplus/ (Deficit)	Assets
Government and Administration						
2020 - 2021	1,560	5,271	6,831	1,616	5,215	8,172
2019 - 2020	2,995	5,216	8,211	2,257	5,954	7,091
Regulatory and Development Services						
2020 - 2021	-	235	235	617	(382)	-
2019 - 2020	-	174	174	499	(325)	-
Works and Services						
2020 - 2021	-	280	280	4,309	(4,029)	65,650
2019 - 2020	-	318	318	3,702	(3,384)	64,279
Natural Resource Management (NRM)						
2020 - 2021	-	-	-	-	-	-
2019 - 2020	-	2	2	82	(80)	-
Total						
2020 - 2021	1,560	5,786	7,346	6,542	804	73,822
2019 - 2020	2,995	5,710	8,705	6,540	2,165	71,370

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

	2021 \$'000	2020 \$'000
Current assets	8,172	7,091
Non-current assets	65,650	64,279
	73,822	71,370

c) Governance and Administration

Operation and maintenance of council chambers, administration offices, and councillors. Development and promotion of tourism and economic services within the municipality including sustainable employment opportunities, and improved quality of life in line with Council's strategy for the region's development and aspirations of the community.

d) Regulatory & Development Services

Administration of Planning Schemes and co-ordination of building applications; environmental health includes disease control, food surveillance, public-use building standards, health education and promotion, water quality; workplace safety and cemeteries.

e) Works & Services

To provide an efficient and safe base for the outdoor workforce and a base for the storage of plant and vehicles also with materials and supplies. Construction and maintenance of roads, parks, bridges and buildings, parking facilities and street lighting. Collection, handling, processing and disposal of all waste material.

(f) Natural Resource Management (NRM)

To provide Natural Resource Management services with the Municipality in line with Council's strategy for the region.

	2021	2020
	\$'000	\$'000

Note 2 REVENUE

Note 2.1 Rates and Charges

Council uses Assessed Annual Value as the basis of valuation of all properties within the Municipality. The Assessed Annual Value of a property is its estimated gross annual rental value.

The valuation base used to calculate general rates for 2020-21 was \$38.99 million (2019-20 \$36.4 million).

General Rates	4,312	4,281
Waste Management Charge	251	248
Waste Collection Levy	453	446
Fire Levy	177	176
Total Rates and Charges	5,193	5,151

The date of the latest general revaluation of land for rating purposes within the Municipality was 29 November 2016, and the valuation will be first applied in the rating year commencing **1 July 2017**.

Accounting Policy

Council recognises revenue from rates and annual charges for the amount it is expected to be entitled to at the beginning of the rating period to which they relate, or when the charge has been applied. Rates and charges in advance are recognised as a financial liability until the beginning of the rating period to which they relate.

Note 2.2 Statutory Fees and Fines

Infringements and Costs	2	-
Town Planning Fees	114	86
Building Applications & Fees	20	18
Plumbing Inspections and Fees	38	35
Permits and Licences	35	8
Total Statutory Fees and Fines	209	147

Accounting Policy

Fees and fines (including parking fees and fines) are recognised when or as the performance obligation is completed, or when the taxable event has been applied and Council has an unconditional right to receive payment.

Note 2.3 User Fees

NRM Income	-	2
Private Works Charges	36	23
Land Certificate Fees	54	50
Dog Licences	13	14
Cemetery Burial Fees	10	15
Leases and Licences	13	32
Other Fees and Charges	40	46
Total User Fees	166	182

2021
\$'000

2020
\$'000

Note 2.3 User Fees (Continued)

Accounting Policy

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

Note 2.4 Grants

Grants were received in respect of the following:

Summary of Grants

Federally Funded Grants	1,510	1,302
State Funded Grants	50	1,693
Total Grants	1,560	2,995

Grants - Recurrent

Commonwealth Government Financial Assistance Grants - General Purpose	463	485
Commonwealth Government Financial Assistance Grants - Roads	524	609

Total Recurrent Grants	987	1,094
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Accounting Policy

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

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

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

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

In both years the Commonwealth Government has made early payment of the first two quarterly instalments for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2020-21 by \$510,237, (2019-20, \$562,235). This has impacted the Statement of Comprehensive Income resulting in the Surplus/(deficit) being higher by the same amount.

Capital Grants received specifically for new or upgraded assets

Commonwealth Government - Roads to Recovery	208	208
State Government - Infrastructure (Stormlea Road)	-	1,500
State Government - Infrastructure (Blackspot Funding)	56	37
State Government - Infrastructure (Taranna Hall Upgrades)	-	21
State Government - DPIPWE	51	-
Commonwealth Government - Infrastructure (Nubeena Clubrooms Upgrade)	50	-
**State Government - Infrastructure (Murdunna Deep Water Jetty)	-	135
Commonwealth Government - Local Roads & Community Infrastructure Grant	208	-
Total Capital Grants	573	1,901

	2021 \$'000	2020 \$'000
Note 2.4 Grants (Continued)		
Unspent Grants and Contributions		
Grants and contributions which were obtained on the condition that they be spent for specified purposes or in a future period, but which are not yet spent in accordance with those conditions, are as follows:		
Capital		
Balance of unspent funds at 1 July	-	-
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-
Add: Funds received and not recognised as revenue in the current year		
Commonwealth Government - Nubeena Clubrooms & Recreation Ground Upgrade	950	-
State Government - Drought & Weed Management Grant	6	-
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	-	-
Total Unspent Funds at 30 June	956	-

Accounting Policy

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

The performance obligations are varied based on the individual grant agreement. The Nubeena Clubrooms & Recreation Ground Upgrade Grant has an obligation to undertake construction & renovation works which needs to be completed by 30 June 2022. The Drought and Weed Management Grant amount was the remaining unspent funds at 30 June 2021 - through Council, local land owners were provided individual grants to undertake weed eradication and program was to be completed by 31 July 2021.

Other Grant Conditions

In 2019-20, Council entered into a development agreement with the Tasmanian Director of Housing for the provision of social housing dwellings in Nubeena. In order to secure the Director's financial contribution to the project, Council has agreed to manage and operate the dwellings for a period of 30 years and has provided the Director with security in the form of a Director's Mortgage. While Council continues to manage and operate the dwellings, the amount secured by the mortgage will decrease in equal amounts over that period.

Note 2.5 Contributions

(a) Cash

Buildings (Koonya Hall Committee Contribution)	-	5
Total Contributions	-	5

Accounting Policy

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

Note 2.6 Interest

Interest on Cash Equivalents and Financial Assets	20	72
Interest on Rates and Charges	29	24
Total Interest	49	96

Accounting Policy

Interest is recognised progressively as it is earned.

	2021 \$'000	2020 \$'000
Note 2.7 Other Income		
Rental & Hire Income	100	71
Southern Waste Solutions (Profit Share & Dividends)	53	35
Total Other Income	153	106

Accounting Policy

Rental Income

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

Southern Waste Solutions (Profit Share)

Southern Waste Solutions at 30 June 2021 distribute Council's profit share which is then recognised within these financial statements.

Note 2.8 Net Gain/(Loss) on Disposal of Property, Infrastructure, Plant and Equipment		
Proceeds of sale	23	-
Write down value of assets disposed	(214)	(247)
Total Net Gain/(Loss) on Disposal of Property, Infrastructure, Plant and Equipment	(191)	(247)

Accounting Policy

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Note 2.9 Investment Revenue from Water Corporation		
Dividend Revenue Received	5	5
Total Investment Revenue from Water Corporation	5	5

Accounting Policy

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

Note 3 EXPENSES

Note 3.1 Employee Benefits		
Wages and Salaries	1,329	1,309
Workers Compensation	1	2
Annual Leave and Long Service Leave	-	11
Superannuation	154	157
Payroll Tax	18	18
Fringe Benefits Tax	7	7
Training & Professional Development	24	5
Other Benefits	32	36
	1,565	1,545
LESS Amounts Capitalised	(7)	(9)
Total Employee Benefits	1,558	1,536

Accounting Policy

Employee Benefits

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

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

	2021 \$'000	2020 \$'000
Note 3.2 Materials and Services		
Waste Collection & Management	463	501
Maintenance and Materials	680	668
Contractors	751	640
Computer Maintenance and Licences	106	117
Advertising	57	47
Postage, Freight, Printing and Stationery	51	38
Valuation Costs	18	5
Vehicle Expenses	133	149
Legal Expenses	28	30
Land Tax	21	17
Bank Charges and Fees	18	15
Other Expenses	51	34
Total Materials and Services	2,377	2,261

Accounting Policy

Materials and Services Expense

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

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

Note 3.3 Depreciation and Amortisation

<i>Property</i>		
Buildings	169	134
<i>Plant and Equipment</i>		
Plant, machinery and equipment	73	92
Fixtures, fittings and furniture	6	4
Light and Heavy Vehicles	115	101
Computers and telecommunications	6	5
<i>Infrastructure</i>		
Roads	1,028	1,045
Bridges	206	203
Drainage	12	9
General Infrastructure	16	16
Other Infrastructure	124	125
<i>Right-of-Use Assets</i>		
Equipment	5	5
Total Depreciation and Amortisation	1,760	1,739

2021 2020
\$'000 \$'000

Note 3.3 Depreciation and Amortisation (Continued)

Accounting Policy	
Depreciation and Amortisation Expense	
Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.	
Buildings, land improvements, plant and equipment, infrastructure and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Right-of-use assets are amortised over the lease term. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation and amortisation rates and methods are reviewed annually.	
Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and remaining values and a separate depreciation rate is determined for each component.	
Land, heritage, artwork and road earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life. The non-depreciation of road earthwork assets shall be reviewed at least at the end of each reporting period, to ensure that the accounting policy applied to particular earthwork assets reflects the most recent assessment of the useful lives of the assets, having regard to factors such as asset usage, physical deterioration and technical and commercial obsolescence.	
Straight line depreciation is charged based on the residual useful life as determined each year.	
Major depreciation and amortisation periods used are listed below and are consistent with the prior year unless stated:	Period
Buildings	
buildings	25-150 years
Plant and Equipment	
plant, machinery and equipment - small	2 years
plant, machinery and equipment - large	5-15 years
motor vehicles	3-5 years
fixtures, fittings and furniture	3-5 years
computers and telecommunications	3-5 years
Roads	
road pavements and seals	20-60 years
road substructure	240 years
road formation and earthworks	100 years
road kerb, channel and minor culverts	50 years
Bridges	
bridges deck	80 years
bridges substructure	80 years
Other Infrastructure	
footpaths and cycleways	40 years
drainage	80 years
parks, open space and streetscapes	20-50 years
Intangible assets	
intangible assets	3-5 years
Right-of-use of assets	3-5 years

	2021 \$'000	2020 \$'000
Note 3.4 Finance Costs		
Interest - borrowings	6	14
Total	6	14
Less capitalised borrowing costs on qualifying assets	-	-
Total Finance Costs	6	14

Accounting Policy

Finance Expense

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

Finance costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised. No borrowing costs were capitalised during the period, (\$0).

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

Note 3.5 Other Expenses		
External Auditors' Remuneration (Tasmanian Audit Office)	28	32
Internal Auditors' Remuneration (Audit Panel Members)	2	7
Councillors' Allowances & Expenses	113	115
Election Expenses	4	1
State Fire Levy Payments	169	168
Insurance Premiums	214	192
Subscriptions and Contributions	40	50
Community Grants and Events	32	13
Corporate & Community Planning	26	20
Utilities	70	66
Other Expenses	143	326
Total Other Expenses	841	990

Accounting Policy

Other Expenses

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

Note 4 Current Assets **Note 4.1 Cash and Cash Equivalents**

Cash on Hand	1	1
Cash at Bank	5,213	2,412
Term Deposits	-	2,200
Total Cash and Cash Equivalents	5,214	4,613

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

i) Trust Funds and Deposits (Note 7.2)	35	82
ii) Conditions on Grants (Note 2.4)	956	270
iii) Provisions of Leave (Note 7.3)	360	346
Restricted Funds	1,351	698
Total Unrestricted Cash and Cash Equivalents	3,863	3,915

Accounting Policy

Cash and Cash Equivalents

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

Restricted funds

- i) Includes refundable building, contract and other refundable amounts held in trust by Council for completion of specific purposes.
- ii) Represents grant funding received in advance until specific performance obligations required under funding arrangements are completed.
- iii) Provisions of leave are amounts owed to employees upon termination.

	2021 \$'000	2020 \$'000
Note 4.2 Trade and Other Receivables		
Current		
Rates Debtors	295	556
Sundry Debtors	184	199
Other Debtors	13	1
Provision for expected credit loss - other debtors	(2)	(19)
Net GST receivable / (payable)	158	49
Total	648	786
Total Trade and Other Receivables	648	786
	2021 \$'000	2020 \$'000
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July	19	19
Amounts written off during the year	-	-
Amounts recovered during the year	-	-
Increase / (decrease) in provision recognised in profit or loss	(17)	-
Carrying amount at 30 June	2	19

For ageing analysis of the financial assets, refer to Note 9.8

Accounting Policy

Trade and Other Receivables

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

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

Note 4.3 Investments

Current

Term Deposits - more than 3 months	2,200	1,676
	2,200	1,676

Accounting Policy

Investments

Investment in financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. As Council's Managed funds are actively managed and their performance is evaluated on a fair value basis, these investments are mandatorily required to be measured at fair value through profit or loss.

	2021 \$'000	2020 \$'000
Note 4.4 Contractual Assets		
<i>Current</i>		
Accrued Income	105	10
Total Contractual Assets	105	10

Accounting Policy under AASB 15 and AASB 1058 - Applicable from 1 July 2019

Contractual Assets

Council recognises a contractual asset for work in progress where a performance obligation is satisfied by transferring a promised good or service to the customer, before the customer pays consideration or the payment is due. Contractual assets are transferred to receivables when the right to receive payment becomes unconditional.

Council recognised the following contact assets with customers:

- i) Accrued Income

Refer to Note 10.3 for accounting policy related to AASB 15 and AASB 1058.

Note 5 Other Investments

Note 5.1 Investment in Associates

Investments in associates accounted for by the equity method are:

- Waste - Southern Waste Solutions	1,245	1,043
Total Investment in Associates	1,245	1,043

Southern Waste Solutions

Background

The Copping Refuse Disposal Site Joint Authority (Trading as Southern Waste Solutions) was established under Section 30 of the *Local Government Act 1993* by the Sorell Council, Clarence City Council and Tasman Council. Kingborough Council joined the authority in 2009. The Copping Refuse Disposal Site Joint Authority's function is to promote and manage a putrescible landfill disposal site which conforms to its Development Proposal and Environmental Management Plan (DP&EMP) and permit conditions.

Tasman Council maintains an ownership of 8%.

Council's share of accumulated surplus(deficit)

Council's share of accumulated surplus(deficit) at start of year	1,043	778
Reported surplus(deficit) for year	202	265
Council's share of accumulated surplus(deficit) at end of year	1,245	1,043

Council's share of reserves

Council's share of reserves at start of year	50	420
Transfers (to) from reserves	(50)	(370)
Council's share of reserves at end of year	-	50

Movement in carrying value of specific investment

Carrying value of investment at start of year	1,043	778
Share of surplus(deficit) for year	202	265
Carrying value of investment at end of year	1,245	1,043

Accounting Policy

Accounting for Investments in Associates

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

	2021 \$'000	2020 \$'000
Note 5.2 Investment in Water Corporation		
Opening balance	722	930
Fair Value adjustments on equity investment assets	66	(208)
Total Investment in Water Corporation	788	722

Council has derived returns from the Water Corporation as disclosed at Note 2.9.

Accounting Policy

Equity Investment

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

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2021, Council holds 0.05% ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

Note 5.3 Investment in Bendigo Bank		
Share investment for the Nubeena & Tasman Community Bank Branch	20	20
Total Investment in Bendigo Bank	20	20

Note 6 Non-Current Assets

Note 6.1 Property, Infrastructure, Plant and Equipment

	2021 \$'000	2020 \$'000
Summary		
at cost	5,417	5,422
Less accumulated depreciation	(3,170)	(2,879)
	2,247	2,543
at fair value as at 30 June	89,712	86,212
Less accumulated depreciation	(28,368)	(26,272)
	61,344	59,940
Total	63,591	62,483
Property		
Land		
at fair value as at 30 June	2,112	2,112
	2,112	2,112
Land Under Roads		
at fair value at 30 June	2,571	2,571
	2,571	2,571
Total Land	4,683	4,683
Buildings		
at fair value as at 30 June	12,040	9,618
Less accumulated depreciation	(3,877)	(2,633)
	8,163	6,985
Total Buildings	8,163	6,985
Total Property	12,846	11,668
Plant and Equipment		
Plant, Machinery and Equipment		
at cost value as at 30 June	1,066	1,062
Less accumulated depreciation	(616)	(544)
	450	518
Fixtures, Fittings and Furniture		
at cost value as at 30 June	208	198
Less accumulated depreciation	(191)	(185)
	17	13
Computers and Telecommunications		
at cost value as at 30 June	161	154
Less accumulated depreciation	(146)	(140)
	15	14
Light and Heavy Vehicles		
at cost value as at 30 June	1,023	1,003
Less accumulated depreciation	(656)	(590)
	367	413
Total Plant and Equipment	849	958
Infrastructure		
Roads		
at fair value as at 30 June	60,844	60,126
Less accumulated depreciation	(21,020)	(20,324)
	39,824	39,802

Note 6.1 Property, Infrastructure, Plant and Equipment (Continued)	2021 \$'000	2020 \$'000
Bridges and Jetties		
at fair value as at 30 June	11,013	10,878
Less accumulated depreciation	(3,413)	(3,269)
	7,600	7,609
Drainage		
at fair value as at 30 June	1,132	907
Less accumulated depreciation	(58)	(46)
	1,074	861
General Infrastructure		
at cost value as at 30 June	603	603
Less accumulated depreciation	(143)	(127)
	460	476
Other Structures		
at cost value as at 30 June	2,241	2,240
Less accumulated depreciation	(1,418)	(1,293)
	823	947
Total Infrastructure	49,781	49,695
Works in Progress		
Buildings at cost	104	44
Roads at cost	3	31
Parks & Recreation at cost	-	43
Drainage at cost	8	44
Total Works in Progress	115	162
Total Property, Infrastructure, Plant and Equipment	63,591	62,483

Note 6.1 Property, Infrastructure, Plant and Equipment (Continued)

Reconciliation of Property, Infrastructure, Plant and Equipment

2021	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (Note 9.1)	Depreciation and amortisation (Note 3.3)	Written down value of disposals	Impairment losses recognised in profit or loss (a)	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property								
Land	2,112	-	-	-	-	-	-	2,112
Land under Roads	2,571	-	-	-	-	-	-	2,571
Total Land	4,683	-	-	-	-	-	-	4,683
Buildings	6,985	65	1,238	(169)	-	-	44	8,163
Total Buildings	6,985	65	1,238	(169)	-	-	44	8,163
Total Property	11,668	65	1,238	(169)	-	-	44	12,846
Plant and Equipment								
Plant, Machinery and Equipment	518	5	-	(73)	-	-	-	450
Fixtures, Fittings and Furniture	13	10	-	(6)	-	-	-	17
Light & Heavy Vehicles	413	69	-	(115)	-	-	-	367
Computers and Telecommunications	14	7	-	(6)	-	-	-	15
Total Plant and Equipment	958	91	-	(200)	-	-	-	849
Infrastructure								
Roads	39,802	1,197	-	(1,028)	(178)	-	31	39,824
Bridges & Jetties	7,609	233	-	(206)	(36)	-	-	7,600
Drainage	861	181	-	(12)	-	-	44	1,074
General Infrastructure	476	-	-	(16)	-	-	-	460
Other Infrastructure	947	-	-	(124)	-	-	-	823
Total Infrastructure	49,695	1,611	-	(1,386)	(214)	-	75	49,781
Works in Progress								
Buildings	44	104	-	-	-	-	(44)	104
Roads	31	3	-	-	-	-	(31)	3
Drainage	44	8	-	-	-	-	(44)	8
Parks & Recreation	43	(43)	-	-	-	-	-	-
Total Works in Progress	162	72	-	-	-	-	(119)	115
Total Property, Infrastructure, Plant and Equipment	62,483	1,839	1,238	(1,755)	(214)	-	-	63,591

Note 6.1 Property, Infrastructure, Plant and Equipment (Continued)

Reconciliation of Property, Infrastructure, Plant and Equipment (Continued)

2020	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (Note 9.1)	Depreciation and amortisation (Note 3.3)	Written down value of disposals	Impairment losses recognised in profit or loss (a)	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property								
Land	2,005	-	107	-	-	-	-	2,112
Land under roads	2,507	-	64	-	-	-	-	2,571
Total land	4,512	-	171	-	-	-	-	4,683
Buildings	5,124	1,944	-	(134)	(24)	-	75	6,985
Total buildings	5,124	1,944	-	(134)	(24)	-	75	6,985
Total Property	9,636	1,944	171	(134)	(24)	-	75	11,668
Plant and Equipment								
Plant, machinery and equipment	605	5	-	(92)	-	-	-	518
Fixtures, fittings and furniture	5	12	-	(4)	-	-	-	13
Light & Heavy Vehicles	401	113	-	(101)	-	-	-	413
Computers and telecommunications	-	19	-	(5)	-	-	-	14
Total Plant and Equipment	1,011	149	-	(202)	-	-	-	958
Infrastructure								
Roads	36,901	3,522	-	(1,045)	(223)	-	647	39,802
Bridges & Jetties	7,523	188	-	(203)	-	-	101	7,609
Drainage	666	124	-	(9)	-	-	80	861
General Infrastructure	492	-	-	(16)	-	-	-	476
Other Infrastructure	1,072	-	-	(125)	-	-	-	947
Total Infrastructure	46,654	3,834	-	(1,398)	(223)	-	828	49,695
Works in Progress								
Buildings	75	44	-	-	-	-	(75)	44
Roads	647	31	-	-	-	-	(647)	31
Drainage	10	44	-	-	-	-	(10)	44
Bridges & Jetties	101	-	-	-	-	-	(101)	-
Parks & Recreation	70	43	-	-	-	-	(70)	43
Total Works in Progress	903	162	-	-	-	-	(903)	162
Total Property, Infrastructure, Plant and Equipment	58,204	6,089	171	(1,734)	(247)	-	-	62,483

Note 6.1 Property, Infrastructure, Plant and Equipment (Continued)

Accounting Policy

Recognition and Measurement of Assets

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

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

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

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

	Threshold \$'000
Land	
Land	10
Land under roads	10
Buildings	
Buildings	10
Building improvements	10
Plant and Equipment	
Plant, machinery and equipment	1
Fixtures, fittings and furniture	1
Computers and telecommunications	1
Leased plant and equipment	1
Roads	
Road pavements and seals	10
Road substructure	10
Road formation and earthworks	10
Road general infrastructure	1
Bridges, Culverts & Jetties	
Bridges deck	10
Bridges substructure	10
Culverts	10
Jetties	10
Other Infrastructure	
Footpaths and cycleways	10
Drainage	10
Recreational, leisure and community facilities	10
General Infrastructure	1
Other infrastructure	1

Note 6.1 Property, Infrastructure, Plant and Equipment (Continued)

Accounting Policy (Cont.)

Revaluation

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

Land	Fair Value
Plant and machinery	Cost
Furniture, fittings and office equipment	Cost
Stormwater and drainage infrastructure	Fair Value
Roads and streets infrastructure	Fair Value
Bridges	Fair Value
Buildings	Fair Value
Parks, recreation facilities and community amenities	Cost
Heritage	Cost
Investment in water corporation	Fair Value

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

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

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

Impairment of Assets

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

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

Land Under Roads

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

Note 6.2 Right-of-Use Assets

	Plant and Equipment \$ '000	Infrastructure \$ '000	Other \$ '000	Total \$ '000
Opening Balance at 1 July 2020	11	-	-	11
Additions				-
Disposals				-
Amortisation Expense	(5)	-	-	(5)
Closing Balance at 30 June 2021	6	-	-	6
Opening Balance at 1 July 2019	-	-	-	-
Adoption of AASB 16	16	-	-	16
Additions	-	-	-	-
Disposals	-	-	-	-
Amortisation Expense	(5)	-	-	(5)
Closing Balance at 30 June 2020	11	-	-	11

Leases - Council as Lessee

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

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

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

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

	2021 \$'000	2020 \$'000
Note 6.3 Other Assets		
Current		
Other Assets	5	6
Total Other Assets	5	6

Note 7 Current Liabilities

Note 7.1 Trade and Other Payables

Trade Payables	32	273
Rates and Charges in Advance	177	173
Accrued Expenses	96	416
Other Payables	65	46
Total Trade and Other Payables	370	908

Accounting Policy

Trade and other payables

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

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

For ageing analysis of trade and other payables, refer to Note 9.8

	2021 \$'000	2020 \$'000
Note 7.2 Trust Funds and Deposits		
Refundable Deposits	15	12
Retention amounts	20	70
Total Trust Funds and Deposits	35	82

Accounting Policy

Tender Deposits

Amounts received as tender deposits and retention amounts controlled by Council are recognised as Trust funds until they are returned or forfeited.

	Annual Leave \$ '000	Long Service Leave \$ '000	Other Costs \$ '000	Total \$ '000
Note 7.3 Provisions				
2021				
Balance at beginning of the financial year	111	179	56	346
Additional provisions	113	51	1	165
Amounts used	(104)	(46)	(1)	(151)
Balance at the end of the financial year	120	184	56	360
Current	120	146	48	314
Non-Current	-	38	8	46
Total Provisions	120	184	56	360
2020				
Balance at beginning of the financial year	135	182	-	317
Additional provisions	24	32	56	112
Amounts used	(48)	(35)	-	(83)
Balance at the end of the financial year	111	179	56	346
Current	111	140	48	299
Non-Current	-	39	8	47
Total Provisions	111	179	56	346

(a) Employee Benefits

The following assumptions were adopted in measuring the present value of employee benefits:

	2021 \$'000	2020 \$'000
Weighted average increase in employee costs	2.50%	4.50%
Weighted average discount rates	2.04%	5.23%
Weighted average settlement period (days)	12	12

Employee Numbers	23	22
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Accounting Policy

Employee Benefits

i) Short term obligations

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

ii) Other long term employee benefit obligations

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

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

iii) Sick leave

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

iv) Defined benefit plans

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

Accounting Policy

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

v) Defined contribution plans

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

	2021 \$'000	2020 \$'000
Note 7.4 Lease Liabilities		
Current		
Photocopies Lease	5	6
	5	6
Non-Current		
Photocopies Lease	-	5
	-	5
Total Lease Liabilities	5	11

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

As at 30 June 2021	Minimum lease payments due						Total \$ '000
	Within 1 Year \$ '000	1-2 Years \$ '000	2-3 Years \$ '000	3-4 Years \$ '000	4-5 Years \$ '000	After 5 Years \$ '000	
Lease payments	5	-	-	-	-	-	5
Finance charges	-	-	-	-	-	-	-
Net present value	5	-	-	-	-	-	5
As at 30 June 2020							
Lease payments	6	5	-	-	-	-	11
Finance charges	-	-	-	-	-	-	-
Net present value	6	5	-	-	-	-	11

Accounting Policy

Leases - Council as Lessee

The lease liability is measured at the present value of outstanding payments that are not paid at balance date, discounted by using the rate implicit in the lease/incremental borrowing rate.

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

Short-Term Leases and Leases of Low-Value Assets

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

	2021 \$'000	2020 \$'000
Note 7.5 Contractual Liabilities		
Current		
Funds received to acquire or construct an asset controlled by Council	956	-
Total Contractual Liabilities	956	-

Accounting Policy

Council Recognised the Following Contract Liabilities with Customers:

i) Grant funds received in advance includes the construction upgrade of the Nubeena Civic Centre & Recreation Grounds. The funds received are under an enforceable contract which requires Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. **Revenue is expected to be recognised in the next 12 months.**

	2021 \$'000	2020 \$'000
Note 8 Non-Current Liabilities		
Note 8.1 Interest-Bearing Loans and Borrowings		
Current		
Borrowings - secured	46	43
	46	43
Non-Current		
Borrowings - secured	24	70
	24	70
Total	70	113
Borrowings		
Borrowings are secured over large road upgrade.		
The maturity profile for Council's borrowings is:		
Not later than one year	46	43
Later than one year and not later than five years	24	70
Later than five years	-	-
Total Interest-Bearing Loans and Borrowings	70	113

Accounting Policy

Interest Bearing Liabilities

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

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

Note		Balance at beginning of reporting year	Increment	(Decrement)	Balance at end of reporting year
		\$'000	\$'000	\$'000	\$'000
Note 9	Other Financial Information				
Note 9.1	Reserves				
	(a) Asset Revaluation Reserve				
	2021 Property				
	Land	1,155	-	-	1,155
	Land under roads	40	-	-	40
	Buildings	3,037	2,314	(1,076)	4,275
	Building Improvements	(291)	-	-	(291)
	Other Infrastructure	83	-	-	83
		4,024	2,314	(1,076)	5,262
	Infrastructure				
	Roads, Bridges & Drainage	38,519	-	-	38,519
	General & Other Infrastructure	193	-	-	193
		38,712	-	-	38,712
	Total Asset Revaluation Reserve	42,736	2,314	(1,076)	43,974
	2020 Property				
	Land	1,048	107	-	1,155
	Land under roads	(24)	64	-	40
	Buildings	3,037	-	-	3,037
	Building Improvements	(291)	-	-	(291)
	Other Infrastructure	83	-	-	83
		3,853	171	-	4,024
	Infrastructure				
	Roads, Bridges & Drainage	38,519	-	-	38,519
	General & Other Infrastructure	193	-	-	193
		38,712	-	-	38,712
	Total Asset Revaluation Reserve	42,736	-	-	42,736
The asset revaluation reserve was established to capture the movements in asset valuations upon the periodic revaluation of Council's assets.					
	(b) Fair Value Reserve				
	2021 Equity Investment Assets				
	Investment in Water Corporation	(194)	66	-	(128)
	Total Fair Value Reserve	(194)	66	-	(128)
	2020 Equity Investment Assets				
	Investment in Water Corporation	14	-	(208)	(194)
	Total Fair Value Reserve	14	-	(208)	(194)
Council has to designate its investment in Taswater as an equity investment at fair value through other comprehensive income. Subsequent changes in fair value are reflected in the reserve and will not be reclassified through the profit or loss when derecognised.					
	(c) Other Reserves				
	2021				
	Public Open Space	185	8	-	193
	Tasman Civic Centre	3	-	-	3
	General	952	-	-	952
	Total Other Reserves	1,140	8	-	1,148
	2020				
	Public Open Space	128	57	-	185
	Tasman Civic Centre	3	-	-	3
	General	952	-	-	952
	Total Other Reserves	1,083	57	-	1,140
				2021	2020
				\$'000	\$'000
Total Reserves				44,994	43,682

	2021	2020
	\$'000	\$'000
Note 9.2 Reconciliation of Cash Flows from Operating Activities to Surplus (Deficit)		
Result from Continuing Operations	804	2,165
Depreciation/amortisation	1,760	1,739
(Profit)/loss on disposal of property, infrastructure, plant and equipment	191	247
Share of net (profit) / loss of investment associates accounted for by the equity method	(202)	(265)
Capital grants received specifically for new or upgraded assets	(573)	(1,901)
Contribution - non-monetary assets	-	56
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	138	(80)
Decrease/(increase) in other assets	(129)	26
Increase/(decrease) in trade and other payables	(538)	539
Increase/(decrease) in provisions	14	29
Increase/(decrease) in other liabilities	6	903
Net Cash Provided by/(Used in) Operating Activities	1,471	3,458

Note 9.3 Reconciliation of Liabilities Arising from Financing Activities

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

	Interest-Bearing Loans and Borrowings	Lease Liabilities
	\$'000	\$'000
Balance as at 1 July 2020	113	11
Acquisitions / New leases	-	-
Changes from financing cash flows:		
Cash received	-	-
Interest Incurred	6	-
Cash repayments	(49)	(6)
Balance as at 30 June 2021	70	5
Balance as at 1 July 2019	166	18
Acquisitions / New leases	-	-
Changes from financing cash flows:		
Cash received	-	-
Cash repayments	(53)	(7)
Balance as at 30 June 2020	113	11

Council has a lease liability for two Photocopies from 2017 until 2022.

At the reporting date, Council had an obligation under non-cancellable lease for the lease of the above equipment.

Note 9.4 Reconciliation of Cash and Cash Equivalents

Cash and Cash Equivalents (see Note 4.1)	5,214	4,613
Total Reconciliation of Cash and Cash Equivalents	5,214	4,613

Note 9.5 Superannuation

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund). The Fund was a sub-fund of the Tasplan Superannuation Fund up to 31 March 2021. On 1 April 2021, the Tasplan Superannuation Fund merged (via a Successor Fund Transfer) into the MTAA Superannuation Fund to become Spirit Super. The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 Employee Benefits, Council does not use defined benefit accounting for these contributions.

For the year ended **30 June 2021** the Council contributed **12%** of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, the Council is required to meet its share of the deficiency.

Rice Warner Pty Ltd undertook the last actuarial review of the Fund at 30 June 2020. The review disclosed that at that time the net market value of assets available for funding member benefits was \$51,939,000, the value of vested benefits was \$43,411,000, the surplus over vested benefits was \$8,528,000, the value of total accrued benefits was \$43,562,000, and the number of members was 95. These amounts relate to all members of the fund at the date of valuation and no asset or liability is recorded in the Tasplan Super's financial statements for Council employees.

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

- Net Investment Return 3.75% p.a.
- Salary Inflation 2.75% p.a.
- Price Inflation n/a

The actuarial review concluded that:

- The value of assets of the Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2020.
- The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2020.
- Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2023.

The Actuary will continue to undertake a brief review of the financial position the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2023 and is expected to be completed late in 2023.

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

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

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

- The 2020 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2017.

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

- In terms of Rule 27.4 of the Spirit Super Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit in terms of Rule 27.4 (b) (A). However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions. This issue can be resolved by the Trustee seeking an Actuarial Certificate in terms of Rule 26.5 identifying a deficit and the Trustee determining in terms of Rule 26.3(c) that the particular employer should make the payment required to make good any shortfall before the cessation of participation is approved.

- The application of Fund assets on Spirit Super being wound-up is set out in Rule 41.4. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependents in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).

The Trust Deed does not contemplate the Fund withdrawing from Spirit Super. However it is likely that Rule 27.4 would be applied in this case (as detailed above).

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

Note 9.5 Superannuation (Continued)

- As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2020. Moderate investment returns, since that date, make it quite probable that this is still the position. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2023.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Rice Warner Pty Ltd as at 30 June 2020, showed that the Fund had assets of \$51.94 million and members' Vested Benefits were \$43.41 million. These amounts represented 0.53% and 0.45% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2020 the fund had 95 members and the total employer contributions and member contributions for the year ending 30 June 2020 were \$927,231 and \$235,365 respectively.

	2021	2020
Fund	\$'000	\$'000
Accumulation Funds		
Employer contributions to Spirit Super	113	109
Employer contributions to Other	39	38
	152	147
Employer contributions payable to Spirit Super at reporting date	-	8
Employer contributions payable to Other at reporting date	-	3
	-	11

Note 9.6 Commitments

Capital Expenditure Commitments

Buildings - Nubeena Civic Centre & Rec Ground Upgrade	950	-
Other Grant Commitments	6	-
Total Capital Expenditure Commitments	956	-

Contractual Commitments

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

Kerbside Garbage Collection Contract (Expires 2022)	98	195
Garbage Collection Contract (Expires 2022)	158	312
Cleaning Contractor (Expires 2022)	109	229
Roadside Mowing Contractor (Expires 2022)	117	234
Roadside Spraying Contractor (Expires 2022)	8	16
IT Support Contractor (Expires 2022)	3	6
Total Contractual Commitments	493	992

Note 9.7 Contingent Liabilities and Contingent Assets

Contingent Liabilities

Council is presently involved in several confidential legal matters which are being conducted through Council's solicitors.

As these matters are yet to be finalised and the financial outcomes are unable to be reliably estimated, no allowance for these contingencies has been made in the financial report.

Note 9.8 Financial Instruments

(a) Interest Rate Risk

2021

	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial Assets							
Cash and cash equivalents	1.69%	5,213	-	-	-	1	5,214
Investments	3.65%	-	2,200	-	-	-	2,200
Trade and other receivables	3.65%	490	-	-	-	158	648
Bendigo Bank Shares		-	-	-	-	20	20
Investment in water corporation		-	-	-	-	788	788
Total Financial Assets		5,703	2,200	-	-	967	8,870
Financial Liabilities							
Trade and other payables		-	-	-	-	370	370
Trust funds and deposits		-	-	-	-	35	35
Interest-bearing loans and borrowings	5.41%	-	46	24	-	-	70
Total Financial Liabilities		-	46	24	-	405	475
Net Financial Assets (Liabilities)		5,703	2,154	(24)	-	562	8,395

2020

	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial Assets							
Cash and cash equivalents	2.89%	2,411	2,201	-	-	1	4,613
Investments	4.65%	-	1,676	-	-	-	1,676
Trade and other receivables	4.65%	737	-	-	-	49	786
Bendigo bank shares		-	-	-	-	20	20
Investment in water corporation		-	-	-	-	722	722
Total Financial Assets		3,148	3,877	-	-	792	7,817
Financial Liabilities							
Trade and other payables		-	-	-	-	908	908
Trust funds and deposits		-	-	-	-	82	82
Interest-bearing loans and borrowings	6.38%	-	43	70	-	-	113
Total Financial Liabilities		-	43	70	-	990	1,103
Net Financial Assets (Liabilities)		3,148	3,834	(70)	-	(198)	6,714

Note 9.8 Financial Instruments (Continued)

(b) Fair Value

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

Financial Instruments	Note	Total carrying amount as per Balance Sheet		Aggregate net fair value	
		2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Financial Assets					
Cash and cash equivalents	4.1	5,214	2,412	5,214	2,412
Other financial assets	4.3	2,200	1,676	2,200	1,676
Trade and other receivables	4.2	648	786	648	786
Investment in water corporation	5.2	788	722	788	722
Investment in Bendigo Bank	5.3	20	20	20	20
Total Financial Assets		8,870	5,616	8,870	5,616
Financial Liabilities					
Trade and other payables	7.1	370	908	370	908
Trust funds and deposits	7.2	35	82	35	82
Interest-bearing loans and borrowings	8.1	70	113	70	113
Total Financial Liabilities		475	1,103	475	1,103

(c) Credit Risk

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

(d) Risks and Mitigation

The risks associated with our main financial instruments and our policies for minimising these risks are detailed below.

Market Risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. Council's exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Components of market risk to which we are exposed are discussed below.

Interest Rate Risk

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

Our loan borrowings are sourced from major Australian banks by a tender process. Finance leases are sourced from major Australian financial institutions. Overdrafts are arranged with major Australian banks. We manage interest rate risk on our net debt portfolio by:

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

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

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1993*. We manage interest rate risk by adopting an investment policy that ensures:

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

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

Note 9.8 Financial Instruments (Continued)

(d) Risks and Mitigation

Credit Risk

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

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

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

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

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

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in Note 9.7.

Credit Quality of Contractual Financial Assets that are Neither Past Due Nor Impaired

	Financial Institutions (AAA credit rating)	Government agencies (BBB credit rating)	Other (min BBB credit rating)	Total
2021				
Cash and cash equivalents	5,214	-	-	5,214
Trade and other receivables	648	-	-	648
Investments and other financial assets	2,200	-	-	2,200
Total Contractual Financial Assets	8,062	-	-	8,062
2020				
Cash and cash equivalents	2,412	-	-	2,412
Trade and other receivables	786	-	-	786
Investments and other financial assets	1,676	-	-	1,676
Total Contractual Financial Assets	4,874	-	-	4,874

Movement in Provisions for Impairment of Trade and Other Receivables

	2021 \$'000	2020 \$'000
Balance at the beginning of the year	18	1
New Provisions recognised during the year	(17)	17
Amounts provided for but recovered during the year	-	-
Balance at end of year	1	18

Ageing of Trade and Other Receivables

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

	2021 \$'000	2020 \$'000
Current (not yet due)	134	140
Past due by up to 30 days	181	75
Past due between 31 and 180 days	89	396
Past due between 181 and 365 days	103	175
Past due by more than 1 year	141	-
Total Trade & Other Receivables	648	786

Note 9.8 Financial Instruments (Continued)

(d) Risks and Mitigation (Continued)

Liquidity Risk

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

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

To help reduce these risks we:

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

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

The table below lists the contractual maturities for non-lease Financial Liabilities.

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

2021	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	370	-	-	-	-	370	370
Trust funds and deposits	-	35	-	-	-	35	35
Interest-bearing loans and borrowings	23	23	24	-	-	70	70
Total Financial Liabilities	393	58	24	-	-	475	475

2020	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	908	-	-	-	-	908	908
Trust funds and deposits	-	82	-	-	-	82	82
Interest-bearing loans and borrowings	21	22	46	24	-	113	113
Total Financial Liabilities	929	104	46	24	-	1,103	1,103

Note 9.8 Financial Instruments (Continued)

(e) Sensitivity Disclosure Analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Council believes the following movements are 'reasonably possible' over the next 12 months (Base rates are sourced from Reserve Bank of Australia):

A parallel shift of + 1% and -2% in market interest rates (AUD) from year-end rates of 4.4%.

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

		Interest Rate Risk			
		-2 %		+1%	
		(Note: Use relevant interest rate risk for your council).			
		-200 basis points		+100 basis points	
2021	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial Assets:					
Cash and cash equivalents	5,214	(104)	(104)	52	52
Investments	2,200	(44)	(44)	22	22
Trade and other receivables	648	(13)	(13)	6	6
Financial Liabilities:					
Interest-bearing loans and borrowings	70	(1)	(1)	1	1

		Interest Rate Risk			
		-2 %		+1%	
		(Note: Use relevant interest rate risk for your council).			
		-200 basis points		+100 basis points	
2020	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial Assets:					
Cash and cash equivalents	2,413	(48)	(48)	24	24
Investments	1,676	(34)	(34)	17	17
Trade and other receivables	786	(16)	(16)	8	8
Financial Liabilities:					
Interest-bearing loans and borrowings	113	(2)	(2)	(1)	(1)

Note 9.9 Fair Value Measurements

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

- Investment in water corporation
- Property, infrastructure plant and equipment
- Land
- Land Under Roads
- Roads, including footpaths & cycleways
- Buildings
- Bridges
- Drainage

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

(a) Fair Value Hierarchy

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

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

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2021.

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

As at 30 June 2021

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring Fair Value Measurements					
Investment in water corporation	5.2	-	-	788	788
Land	6.1	-	2,112	-	2,112
Land Under Roads	6.1	-	-	2,571	2,571
Buildings	6.1	-	-	8,163	8,163
Roads, including footpaths & cycleways	6.1	-	-	39,824	39,824
Bridges & Jetties	6.1	-	-	7,600	7,600
Drainage	6.1	-	-	1,074	1,074
		-	2,112	60,020	62,132

As at 30 June 2020

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring Fair Value Measurements					
Investment in water corporation	5.2	-	-	722	722
Land	6.1	-	2,112	-	2,112
Land Under Roads	6.1	-	-	2,571	2,571
Buildings	6.1	-	-	6,985	6,985
Roads, including footpaths & cycleways	6.1	-	-	39,802	39,802
Bridges & Jetties	6.1	-	-	7,609	7,609
Drainage	6.1	-	-	861	861
		-	2,112	58,550	60,662

Note 9.9 Fair Value Measurements (Continued)

(a) Fair Value Hierarchy (Continued)

Transfers Between Levels of the Hierarchy

There were no transfers between Levels 1 and 2 during the year, nor between Levels 2 and 3.

(b) Highest and Best Use

AASB 13 *Fair Value Measurement*, requires the fair value of non-financial assets to be calculated based on their "highest and best use". If applicable, [provide details of the assets that have a different highest and best use from the current use and why the non-financial asset is being used in a manner that differs from its highest and best use]. Otherwise include a sentence that all assets valued at fair value in this note are being used for their highest and best use.

(c) Valuation Techniques and Significant Inputs Used to Derive Fair Values

Level 2 Measurements (recurring and non-recurring) - describe the valuation techniques and the inputs used in the fair value measurement, if there has been a change in the technique then this change and the reason for making it should be disclosed.

Level 3 Measurements (recurring and non-recurring) - same as Level 2 above plus, for items other than PPE under AASB116, quantitative information about the significant unobservable inputs used in the fair value.

Level 3 measurements (recurring) - a reconciliation of opening and closing balances is also required, which should include gains and losses recognised in profit and loss, gains/loss recognised in other comprehensive income, purchases and disposals, transfers in and out of Level 3. Refer Note (e) below.

Investment in Water Corporation

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

Land

Land fair values were determined by a qualified independent valuer ValueIT Pty Ltd effective **1 July 2017**. Council's land holdings have been revalued based on these figures.

Land Under Roads

Land under roads is based on the unit rate given by the Valuer-General for urban and rural areas multiplied by m2 road data held in Council's Asset Management System. These were revalued at **30 June 2020**.

Infrastructure and Building Assets

All Council infrastructure and building assets were fair valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. The resulting valuation reflects the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks.

The level of accumulated depreciation for infrastructure assets was determined based on the age of the asset and the useful life adopted by Council for the asset type. Estimated useful lives and residual values are disclosed in Note 6.1.

The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation. The table at (d) below summarises the effect that changes in the most significant unobservable inputs would have on the valuation.

The methods for calculating CRC are described under individual asset categories below.

Note 9.9 Fair Value Measurements (Continued)

(c) Valuation Techniques and Significant Inputs Used to Derive Fair Values (Continued)

Roads, Including Footpaths & Cycleways

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Urban roads are managed in segments - all road segments are then componentised into formation, pavement, sub-pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. Council assumes that pavements are constructed to depths of at least 30cm for all traffic areas. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, CRC is based on the average of completed similar projects over the last few years.

Bridges

A full valuation of bridges assets was undertaken by independent valuers, TasSpan Civil Contracting effective **30 June 2021**. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area.

Drainage

A full valuation of drainage infrastructure was undertaken by Council's Contracted Engineer effective **30 June 2021**. Similar to roads, drainage assets are managed in segments; pits and pipes being the major components.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC is based on the unit price for the component type. For pipes, the unit price is multiplied by the asset's length. The unit price for pipes is based on the construction material as well as the depth the pipe is laid.

Other Infrastructure

Other infrastructure is not deemed to be significant in terms of Council's Statement of Financial Position.

(d) Unobservable Inputs and Sensitivities

Asset / liability category*	Carrying amount (at fair value)	Key unobservable inputs *	Expected range of inputs	Description of how changes in inputs will affect the fair value
Investment in Water Corporation	788	Refer to Note 5.2 for a description of the valuation basis.		

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

(e) Changes in Recurring Level 3 Fair Value Measurements

The changes in Level 3 property plant and equipment assets with recurring fair value measurements are detailed in Note 6.1 (Property, infrastructure, plant and equipment). Heritage buildings, which are classified as level 3 are separately disclosed in Note 6.1. Investment in water corporation, which is classified as Level 3 has been separately disclosed in Note 5.2.

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

(f) Valuation Processes

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

Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

(g) Assets and Liabilities not Measured at Fair Value but for which Fair Value is Disclosed

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes.

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in Note 8.1 is provided by Tascorp (Level 2).

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

Note 9.10 Events Occurring After Balance Date

Council has no after balance events to disclose.

Note 10 Other Matters

Note 10.1 Related Party Transactions

(i) Councillor Remuneration

2021

Name	Position	Period	Short Term Employee Benefits		Total Compensation AASB 124	Expenses ²	Total allowances and expenses section 72
			Allowances	Vehicles ¹			
			\$	\$	\$	\$	\$
Mr K Spaulding	Mayor	Full Year	33,409	0.00	33,409	6,730	40,139
Ms M Stacey	Deputy Mayor	Full Year	19,621	0.00	19,621	256	19,877
Mr D Beard	Councillor	Full Year	9,546	0.00	9,546	0	9,546
Ms J Barwick	Councillor	Full Year	9,546	0.00	9,546	0	9,546
Ms P Fenerty	Councillor	1/7/2020 to 24/3/2021	7,955	0.00	7,955	325	8,280
Ms C Garrett	Councillor	Full Year	9,546	0.00	9,546	823	10,369
Mr A Griffiths	Councillor	1/7/2020 to 23/10/2020	2,978	0.00	2,978	0	2,978
Ms R Tomlinson	Councillor	9/11/2020 to 5/5/2021	4,803	0.00	4,803	0	4,803
Mr A Hull	Councillor	19/4/2021 to 30/6/2021	1,874	0.00	1,874	0	1,874
Mr D Kelleher	Councillor	7/6/2021 to 30/6/2021	625	0.00	625	0	625
Total			99,902	0.00	99,902	8,134	108,036

2020

Name	Position	Period	Short Term Employee Benefits		Total Compensation AASB 124	Expenses ²	Total allowances and expenses section 72
			Allowances	Vehicles ¹			
			\$	\$	\$	\$	\$
Mr K Spaulding	Mayor	Full Year	33,148	0	33,148	4,489	37,637
Ms M Stacey	Deputy Mayor	Full Year	19,475	0	19,475	200	19,675
Mr D Beard	Councillor	Full Year	9,471	0	9,471	90	9,561
Ms J Barwick	Councillor	Full Year	9,471	0	9,471	415	9,886
Ms P Fenerty	Councillor	Full Year	9,471	0	9,471	0	9,471
Ms C Garrett	Councillor	Full Year	9,471	0	9,471	415	9,886
Mr A Griffiths	Councillor	Full Year	9,471	0	9,471	0	9,471
Total			99,978	0	99,978	5,609	105,587

¹ Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

² Section 72(1)(b) of the *Local Government Act 1993* requires the disclosure of expenses paid to Councillors.

(ii) Key Management Personnel Remuneration

2021

Name	Position	Period	Remuneration band	Short Term Employee Benefits				Post Employment Benefits		Non-monetary Benefits ⁷	Total
				Salary ¹	Short-term Incentive Payments ²	Vehicles ³	Other Allowances and Benefits ⁴	Super- annuation ⁵	Termination Benefits ⁶		
				\$	\$	\$	\$	\$	\$	\$	\$
Mrs K Hossack	General Manager	Full Year	\$180,001 - \$200,000	149,589	-	17,885	13,457	17,950	-	-	198,881
Total				149,589	-	17,885	13,457	17,950	-	-	198,881

2020

Name	Position	Period	Remuneration band	Short Term Employee Benefits				Post Employment Benefits		Non-monetary Benefits ⁷	Total
				Salary ¹	Short-term Incentive Payments ²	Vehicles ³	Other Allowances and Benefits ⁴	Super- annuation ⁵	Termination Benefits ⁶		
				\$	\$	\$	\$	\$	\$	\$	\$
Mrs K Hossack	General Manager	From 4/11/2019	\$90,001 - \$130,000	97,885	-	7,250	-	11,746	-	-	116,881
Sub-Total				97,885	-	7,250	-	11,746	-	-	116,881

Acting Arrangements

Mrs K Hossack	Acting General Manager	1/7/2019 to 3/11/2019	Contracted	-	-	-	-	-	-	-	-
Sub-total				-	-	-	-	-	-	-	-
Total				97,885	-	7,250	-	11,746	-	-	116,881

Note 10.1 Related Party Transactions (Continued)

(iii) Key Management Personnel Remuneration (Continued)

- ¹ Gross Salary includes all forms of consideration paid and payable for services rendered, compensated absences during the period and salary sacrifice amounts.
- ² Short term incentive payments are non-recurrent payments which depend on achieving specified performance goals within specified timeframes. These payments are capped at 15% of base salary.
- ³ Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).
- ⁴ Other allowances and benefits includes all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, and any other compensation paid and payable.
- ⁵ Superannuation means the contribution to the superannuation fund of the individual.
- ⁶ Termination benefits include all forms of benefit paid or accrued as a consequence of termination.
- ⁷ Non-monetary benefits include annual and long service leave movements and non-monetary benefits (such as housing, subsidised goods or services etc.)

(iv) Remuneration Principles

Councillors

Remuneration levels for Councillors are set by the Department of Premier & Cabinet and reviewed annually in November. Expense reimbursements are paid for travel costs to and from Council based meetings or accommodation when required.

General Manager & Key Management Personnel

Remuneration levels for key management personnel are set in accordance with Tasman Council's Enterprise Agreement 2016 (which is currently under review).

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

The performance of the General Manager, is reviewed annually which includes a review of the remuneration package. The terms of employment of the General Manager, contain a termination clause that requires the General Manager or Council to provide a minimum notice period prior to termination of the contract. Whilst not automatic, contracts can be extended.

(v) Short Term Incentive Payments

Council does not have short-term incentive payments.

(vi) Transactions with Subsidiaries, Associates and Joint Ventures

Council does not have any subsidiaries and did not enter into any transactions with associates or joint ventures.

(vii) Transactions with Related Parties

In accordance with S84(2)(b) of the *Local Government Act 1993*, no interests have been notified to the General Manager in respect of any body or organisation with which the Council has major financial dealings.

Note 10.2 Special Committees and Other Activities

Nubeena Civic Centre; and
Koonya Hall Committee.

The above Special Committees financial transactions were included within Council's and resulted in Consolidated Financial Statements being prepared for the year ended 30 June 2021.

Note 10.3 Other Significant Accounting Policies and Pending Accounting Standards

(a) Taxation

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

Goods and services tax (GST)

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

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

(b) Impairment of Non-Financial Assets

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

(c) Allocation Between Current and Non-Current

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

(d) Financial Guarantees

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

(e) Contingent Assets, Contingent Liabilities and Commitments

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

Commitments are not recognised in the Statement of Financial Position. Commitments are disclosed at their nominal value inclusive of the GST payable.

(f) Budget

The estimated revenue and expense amounts in the Statement of Other Comprehensive Income represent revised budget estimates adopted on 24 February 2021 and are not audited.

(g) Adoption of New and Amended Accounting Standards

In the current year, Council has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. These include:

(i) AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material

The amendments refine the definition of material in AASB 101 and are applicable for the year ended 30 June 2021. The amendments clarify the definition of material and includes guidance relating to obscuring information that could be reasonably expected to influence decisions of the primary users of the financial information. The amendments include additional guidance to the definition of material, gives it more prominence, and clarifies the explanation accompanying the definition of material. The adoption of the amendments has not had any significant impact on Council.

Note 10.3 Other Significant Accounting Policies and Pending Accounting Standards (Continued)

(h) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2021 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

- (i) AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Correction,** applicable to annual reporting periods beginning on or after 1 January 2022.

The amendments address an acknowledge inconsistency between the requirements in AASB10, and those in AASB128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture.

The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.

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

Note 10.4 Significant Business Activities

Council does not consider any of its activities to be deemed as a Significant Business Activity.

Note	10.5 Management Indicators	Benchmark	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
(a)	Underlying Surplus or Deficit					
	Net Result for the Year		804	2,165	3,157	615
	Less non-operating income & expenditure		330	1,953	2,142	404
	Underlying surplus/(deficit)		474	212	1,015	211

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

[Council exceeds the benchmark.](#)

(b)	Underlying Surplus Ratio					
	<u>Underlying surplus or deficit</u>		474	212	1,015	211
	Recurrent income*		6,866	6,752	6,940	6,174
	Underlying surplus ratio %	0%	7%	3%	15%	3%

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

[Council exceeds the benchmark.](#)

(c)	Net Financial Liabilities					
	Liquid assets less		8,062	7,075	8,477	7,172
	total liabilities		1,796	1,460	725	929
	Net financial liabilities		6,266	5,615	7,752	6,243

This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets

[Council exceeds the benchmark.](#)

(d)	Net Financial Liabilities Ratio					
	<u>Net financial liabilities</u>		6,266	5,615	7,752	6,243
	Recurrent income*		7,073	6,752	6,940	6,174
	Net financial liabilities ratio %	0% - (50%)	89%	83%	112%	101%

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

[Council is paying its loans as and when they fall due and has not obtained any additional borrowings.](#)

(e) Asset Consumption Ratio

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

Transport Infrastructure

<u>Fair value (Carrying amount)</u>	49,321	49,219	46,161	44,441
Current replacement cost (Gross)	75,230	74,151	70,337	66,746
Asset consumption ratio %	66%	66%	66%	67%

Buildings

<u>Fair value (Carrying amount)</u>	8,163	6,985	5,124	5,195
Current replacement cost (Gross)	12,040	9,618	7,626	7,564
Asset consumption ratio %	68%	73%	67%	69%

General Infrastructure

<u>Fair value (Carrying amount)</u>	460	476	492	508
Current replacement cost (Gross)	603	603	603	603
Asset consumption ratio %	76%	79%	82%	84%

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

[Council exceeds the benchmark.](#)

Note	10.5 Management Indicators (Continued)	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
(f)	Asset Renewal Funding Ratio				
	An asset renewal funding ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.				
	<i>Transport Infrastructure</i>				
	<u>Projected capital funding outlays**</u>	21,771	23,860	21,292	30,508
	Projected capital expenditure funding***	21,771	23,860	21,292	22,494
	Asset renewal funding ratio %	90-100%	100%	100%	136%
	<i>Buildings</i>				
	<u>Projected capital funding outlays**</u>	2,159	2,540	2,413	3,988
	Projected capital expenditure funding***	2,159	2,540	2,413	2,540
	Asset renewal funding ratio %	90-100%	100%	100%	157%
	<i>Drainage</i>				
	<u>Projected capital funding outlays**</u>	1,190	1,400	1,330	2,285
	Projected capital expenditure funding***	1,190	1,400	1,330	1,400
	Asset renewal funding ratio %	90-100%	100%	100%	163%

** Current value of projected capital funding outlays for an asset identified in Council's Long-Term Financial Plan.

*** Value of projected capital expenditure funding for an asset identified in Council's Long-Term Strategic Asset Management Plan.

Council equals the benchmark.

(g)	Asset Sustainability Ratio				
	<u>Capex on replacement/renewal of existing assets</u>	1,881	5,070	2,069	1,938
	Annual depreciation expense	1,755	1,734	1,689	1,698
	Asset sustainability ratio %	100%	107%	122%	114%

This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base.

Council is working in line with its current Long-Term Asset Management Plan.

	Capital renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
2021			
<i>By Asset Class</i>	\$'000	\$'000	\$'000
Roads	954	273	1,227
Bridges, Culverts and Jetties	233	-	233
Drainage	143	81	224
Buildings	82	26	108
Plant and Equipment	70	3	73
Furniture, Fixtures and IT Equipment	16	-	16
Total	1,498	383	1,881
2020			
<i>By Asset Class</i>	\$'000	\$'000	\$'000
Roads	976	3,220	4,196
Bridges, Culverts and Jetties	-	290	290
Drainage	43	134	177
Buildings	82	1,938	2,020
Plant and Equipment	12	19	31
Furniture, Fixtures and IT Equipment	6	114	120
Total	1,119	5,715	6,834

Certification of the Financial Report

The financial report presents fairly the financial position of the **TASMAN COUNCIL** as at 30 June 2021 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Kim Hossack
General Manager

Date : 28/10//2021

Management Certification of the Financial Report

The accompanying financial statements of the **TASMAN COUNCIL** are in agreement with the relevant accounts and records and have been prepared in compliance with:

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

I believe that, in all material respects, the financial statements present a view which is consistent with my understanding of Council's financial position as at 30 June 2021 and the results of its operations and cash flows for the year then ended.

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

The completed Financial Statements Preparation and Submission Checklist is enclosed.



Kim Hossack
Chief Financial Officer

Date:
28/10/2021