








Annual Report

2020–21



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About the Huon Valley	2
Council's strategic focus	3
Mayors Welcome	4
From the General Manager	8
2015 to 2025 Strategic Plan	11
COVID-19 Pandemic and Recovery	16
2020–21 Highlights	21
Reporting on the Annual Plan	31
 A Great Environment Strategic Objective 1	33
 A Prosperous, Resilient Economy Strategic Objective 2	37
 Capable and Productive People and Assets Strategic Objective 3	40
 Community Wellbeing and Liveability Strategic Objective 4	46
 Council Sustainability, Capacity and Governance Strategic Objective 5	53
Statutory Reports	59
for the period ending 30 June 2021	59
Right to Information Act 2009	60
Public Tenders	62
Grants and Benefits	64
Public Health Statement	69
Council Audit Panel	72
Annual Financial Statements	73

We begin by acknowledging the Traditional Owners of the South East Nation, the Melukerdee people of the Huon River and the Lyluequonny people of the Far South. We recognise their continuing connection to land, water and culture, and pay our respects to their Elders past, present and emerging.





OUR REGION

About the Huon Valley

The Huon Valley Council is the southernmost local government area in Australia, with Hobart a 30-minute drive away. The area retains the beauty, charm and heritage of a bygone era.

The population of the Huon Valley is spread across five main townships of Huonville, Franklin, Cygnet, Geeveston and Dover.



17,966

Estimated Resident Population (ABS 2020)

3,159	under 14 years
3,516	15–34 years
7,210	35–64 years
3,679	65 years and over

12,838

Electors as at 13 September 2018

\$987

Weekly median household income (ABS 2016)

10,987

Rateable Properties

\$1,333

Average rates per property

5,497km²

Total area within Huon Valley municipal area

Main population areas

- Cygnet
- Dover
- Franklin
- Geeveston/Port Huon
- Huonville/Ranelagh

Major industries

- Agriculture
- Aquaculture
- Fishing
- Forestry
- Tourism

Council Facilities

4

Waste Transfer Sites

2

Medical Centres

1

Outside School Hours Care

3

Early Learning and Care Centres

2

Swimming Pools

2

Sports Centres

Council's strategic focus

The Long Term Vision

To work in partnership with the community to improve the quality of life for the people of the Huon Valley by investing in a dynamic, sustainable and equitable future.

Our Vision

From Sleeping Beauty to the Southern Ocean, prosperous, vibrant communities in the Huon Valley, live, work and learn together, enjoying beautiful rural landscapes, waterways and a healthy natural environment.

Our Values

In all our dealings we will:

- Be open, fair and honest
- Respect our people, land and future
- Embrace diversity and new ideas
- Pursue community cohesion

Future Directions and Strategic Directives

- Care for our environment
- Build health and wellbeing
- Enhance recreational opportunities
- Improve transport and communication
- Create diverse educational opportunities for all
- Develop prosperity
- Expanded community consultation and involvement
- Celebrating our arts, heritage and culture



Mayors Welcome

I would like to begin by acknowledging the Traditional Owners of the South East Nation, the Melukerdee people of the Huon River and the Lyluequonny people of the Far South. I recognise their continuing connection to land, water and culture, and pay our respects to their Elders past, present and emerging.

In the spirit of reconciliation, I express my gratitude and thanks to the local Aboriginal community, Council employees, stakeholders and our community for the respectful way in which they worked together to produce the draft Reflect Reconciliation Action Plan (RAP). Without the leadership of our local Aboriginal people and sharing of their cultural knowledge and practice, it would not have been possible to produce a RAP which reflects our desire to improve Council's understanding of local Aboriginal culture. Our vision for reconciliation being, all who live on this land, acknowledge our shared history and move forward together in a respectful way. The development of the draft plan has now been endorsed for broader community engagement.

I am proud of the resilience of the Huon Valley community in the face of the coronavirus pandemic. On behalf of my fellow Councillors, I want to thank all of you for coming together to support each other and to support those that work for your Council.

I wish to express my thanks to Council employees and elected members who came together to tackle the challenges of the past year. Working together, side by side, we have achieved so much with our communities to help make the Huon Valley one of the greatest regional areas in Tasmania.

The past 12 months have been focussed on COVID-19 recovery and the pandemic has given the community, businesses

and us an opportunity to work and connect in new ways, continually highlighting our community's strength, resilience and connectedness which continues to achieve the best for our Valley.

Despite these challenges, together with our community and Huon Valley staff, we have achieved so much.

On behalf of the Council, I am pleased to present the Huon Valley Council Annual Report 2020–21.

The May 2021 State Government election benefited the people of the Huon Valley and we also received funding from the Australian Government which was announced at a similar time for our key priority election projects:

- \$16.5 million for the new link road in Huonville
- \$5 million for a new link road in Cygnet
- \$13.5 million for the relocation of Council's depot and the activation of the Huonville foreshore
- \$1 million for the redevelopment of the Dover medical centre

We thank the Government for acknowledging the importance that our valley is growing, and that investment is needed now.

We celebrate the following community infrastructure projects that have been completed:

- Kermandie Road footbridge
- Dances Road footbridge
- Glen Huon Park fencing of playground
- Cygnet Cenotaph renewal
- Ranelagh Soldiers Memorial Hall kitchen upgrades



Mayor Enders and Councillor Campbell at the inaugural opening of ARTBOX in October 2020.

- Mountain River Hall kitchen upgrades
- CCTV in the Huonville Recreation Area
- Removal of the hedge at the Huonville Oval
- Dover township entrance and green space
- EV fast charger for Geeveston
- Burtons Reserve toilet block.

We continue to increase the number of pedestrian trails in the Huon Valley. This year we commenced building the new Port Huon to Geeveston Walking Track. The 3 km track connects the two towns and meanders through natural habitat via a large wetland boardwalk, and a pedestrian bridge over the Kermadie River. We thank the Australian Government for generously committing \$1.25 million through its Community Development Grants Program towards this. We also re-greened Skinners Creek with a total of 11,120 native grass, shrub and tree species planted in the area.

We have made available a range of recovery initiatives including a Community Quick Response Recovery Grants Program of \$50,000, enabling community groups to apply for funding at any time with a short turnaround. We brought together community and businesses to lead our social and economic recovery programs. A shared goal was to beautify areas of the Huon, so we now have the Town Teams program in the Huon Valley where ideas are shared and community work together to improve their local area.

In November we opened the Huon Valley Hub which has become an important place for people to connect, to learn new things, undertake activities of interest, create ideas and hire a community space in Huonville. We were pleased to secure \$54,125 funding from the Tasmanian Community Fund to further develop the Hub and outdoor green space. We also established ARTBOX, a mobile exhibition space which travels across townships showcasing the outstanding creativity and skills of local artists and makers and providing opportunities for regional and remote communities in the Valley to experience and be part of our local arts and culture.

We treasure our volunteers and at the Volunteer Service Awards we recognised six individuals as well as the Geeveston Town Hall volunteers who have contributed their time and skills for the benefit of our community.

Our citizenship ceremonies are always a great honour as we recognise and celebrate diversity in the Valley. We held five ceremonies and witnessed 47 individuals from 20 different nations take their pledge of allegiance to become Australian citizens.

We undertake many consultations with our community every year. Of particular interest was the Jefferys Track Feasibility Study, funded by the State Government and led by the Huon Valley Council in collaboration with the Derwent Valley Council. The study looked at whether upgrading the track into a link road between the Huon Valley and Derwent Valley was possible, and to understand the level of support from the local communities for upgrade options. We considered the study, feedback from submissions and engagement, and a petition and resolved not to support an upgrade of the track to any formal road status for light or heavy vehicle use as it was not viable for reasons including the substantial cost and a lack of support from the community.

FOREWORD

Community engagement continued for the Geeveston Town Hall at a 'collaborate' level of engagement. Our community was able to co-design functions and activities for the new management structure.

We also finalised our first Climate Change Strategy for mitigation.

We successfully lobbied for a State Government's Regional Job Hub's election commitment with a Job Hub to be established here in the Valley. This supports the outcomes of our completed workforce planning study which investigated current and future issues impacting the workforce and to identify and develop strategies to address gaps in workforce planning and development.

The government funded a place-based preventative Health Hub Network which will be located in the Valley and managed locally. The Hub is for those needing access to healthcare services and provides the opportunity for communities to take a longer-term approach to health care, strengthen their understanding and identify preventative health measures.

I continued my role as Local Government representative on Destination Southern Tasmania, Chair of the Southern Tasmania Councils Authority (STCA) and Chair of the STCA Regional Climate Change Initiative program. Despite the challenges of 2020, we continued to advocate and promote the interests of local government and its communities in southern Tasmania. I held a collaborative role on an economic and social statewide forum for COVID-19. The forum met weekly over a period of six months communicating the needs of local businesses and welfare matters to the state and federal governments for southern Tasmania. This forum was highly effective, giving local intelligence to government so they could respond to the rapid changing needs of Tasmanians.

We farewelled Emilio Reale after four years of service in the position of General Manager. We also farewelled Councillor Mike Wilson after his position became vacant. We recognise and thank both Emilio and Mike for their contributions to the Council, and we acknowledge Mike's long service history, first elected in 2001. A recount of the vacancy was undertaken by the Electoral Commissioner and we welcomed Sue Clark as Councillor.

We welcomed new members to their Audit Panel, Mr Mike Derbyshire (Chair) and Mr Cam Jones and we farewelled and thanked former members Ms Alison Flakemore and Mr David Sales for their service to our Council.



Bec Enders
Mayor
Huon Valley Council



Huon artist Debra Cobern preparing an artwork for the NAIDOC Week exhibition, *Neemiuah Teggana Nire Mother Heart Heal*.



From the General Manager

I am pleased to provide my first Annual Report as General Manager. Although new to the role I am looking forward to leading the Huon Valley Council into 2022 and beyond.

The 2020–21 financial year was one of recovery and forward thinking. This Annual Report provides a snapshot of the services we provided to our community and a summary of our strategic, operational and financial performance for the year.

Since coming out of bushfires and the COVID-19 pandemic there have been many challenges for us and community. Despite unprecedented social and economic pressures, we have worked side by side with community adapting to new and innovative ways to help our region move forward.

We have forged ahead with recovery initiatives, Council services and activities, achieving and delivering much for our community. This included implementing a capital works program of \$6.7 million that was supported by funding from the Australian Government's Local Roads and Community Infrastructure (LRCI) Program.

In the Environment and Development Services Department the strong growth in development activity has seen a record number of planning application approvals and high number of building and plumbing applications also approved during the financial year. We also endorsed a revised draft Huon Valley Council Local Provisions Schedule (LPS) which is key to strategic planning in the valley. After review and public consultation by the Tasmanian Planning Commission the LPS will apply scheme provisions, maps and code overlays forming part of the State-wide Tasmanian Planning Scheme.

On the strategy front we endorsed the Huon Valley Council Climate Change Strategy Part A – Carbon Footprint Reduction Plan, which guides us on how to mitigate carbon emissions in practical and cost-effective ways. The development of the Huon Valley Council Waste Management Strategy also commenced with stage one of the community engagement completed during the year.

The Re-use shop at the Southbridge Waste Transfer Station performed very strongly whilst also managing to operate in a COVID-safe manner, which resulted in its best annual financial performance on record, and importantly diverted significant volumes of waste from landfill.

Our Natural Resource Management (NRM) Unit delivered excellent results in their Weed Management program and were successful in receiving four grants under the Weed Action Fund. The NRM Unit also supported the planting of over 11,000 native plants.

Actions identified within the Information, Communication and Technology Strategy were progressed as planned, with migration to Office 365 including a successful upgrade of our phone system, enhanced corporate security procedures and improved digital meeting capabilities. Our Disaster Recovery Plan for critical information technology assets was adopted and was an important element in supporting changes in working requirements for staff due to the COVID-19 pandemic.

As we navigated our way through recovery, community development played a strong role in continuing to improve the health and wellbeing of our region. There were many gains with highlights including: delivering a Community Recovery Grants Program, instigating a Social Recovery Program, developing a draft Reconciliation Action Plan (reflect) as well as supporting the return of community events and activities across the Huon Valley within the COVID safe event framework. We were also pleased to provide COVID-19 testing and vaccinations clinics at Dover Medical Centre for the Geeveston and Dover community.

In May, the Public Gallery reopened for Council meetings following the need to close access to the section in order to comply with public health requirements and help keep everyone safe. Our meetings are now live streamed from Council Chambers, with community members able to attend albeit with appropriate physical distancing observed.

I wish to acknowledge the contributions from our many community volunteers and representatives from businesses, groups, individuals and schools, who tirelessly and selflessly worked with us to achieve positive outcomes. Equally, it is important to acknowledge all those who have contributed their time to engagement programs, recovery groups as well as the various committees that take on broad responsibility for specific community facilities.

Our financial position through 2020–21 was sound and consistent with our long-term forecast, despite the financial effects of COVID-19. The result for the year was an operating surplus of \$3.37 million against a budgeted surplus of \$0.23 million with the main difference being in capital grants, assets contributed by developers, depreciation and user fees. An underlying operating result of \$0.14 million was achieved against a budgeted deficit of \$0.43 million*. All of our financial Key Performance Indicators are within targeted ranges.

On behalf of the General Manager Team during the year, I wish to extend thanks to the Mayor and Elected Members, Executive Leadership Team and all Council staff for their excellent efforts, commitment and dedication in meeting the challenges of the past year and making a valuable contribution to the Huon Valley community.

I also want to highlight the work of our acting General Managers, Mr Andrew Wardlaw and Mr Paul West from River Road Consulting. Their leadership and support during the transition provided an excellent foundation for not only Council but the whole region. I extend my personal thanks to both Andrew and Paul for their commitment and contributions to our organisation and the community throughout their temporary appointments.

I look forward to getting to know the Huon Valley community more and working with residents and Council staff to achieve the best outcomes for our region.



Jason Browne
General Manager
Huon Valley Council

*The figures contained here are subject to audit and will be updated if required.

ABOUT COUNCIL

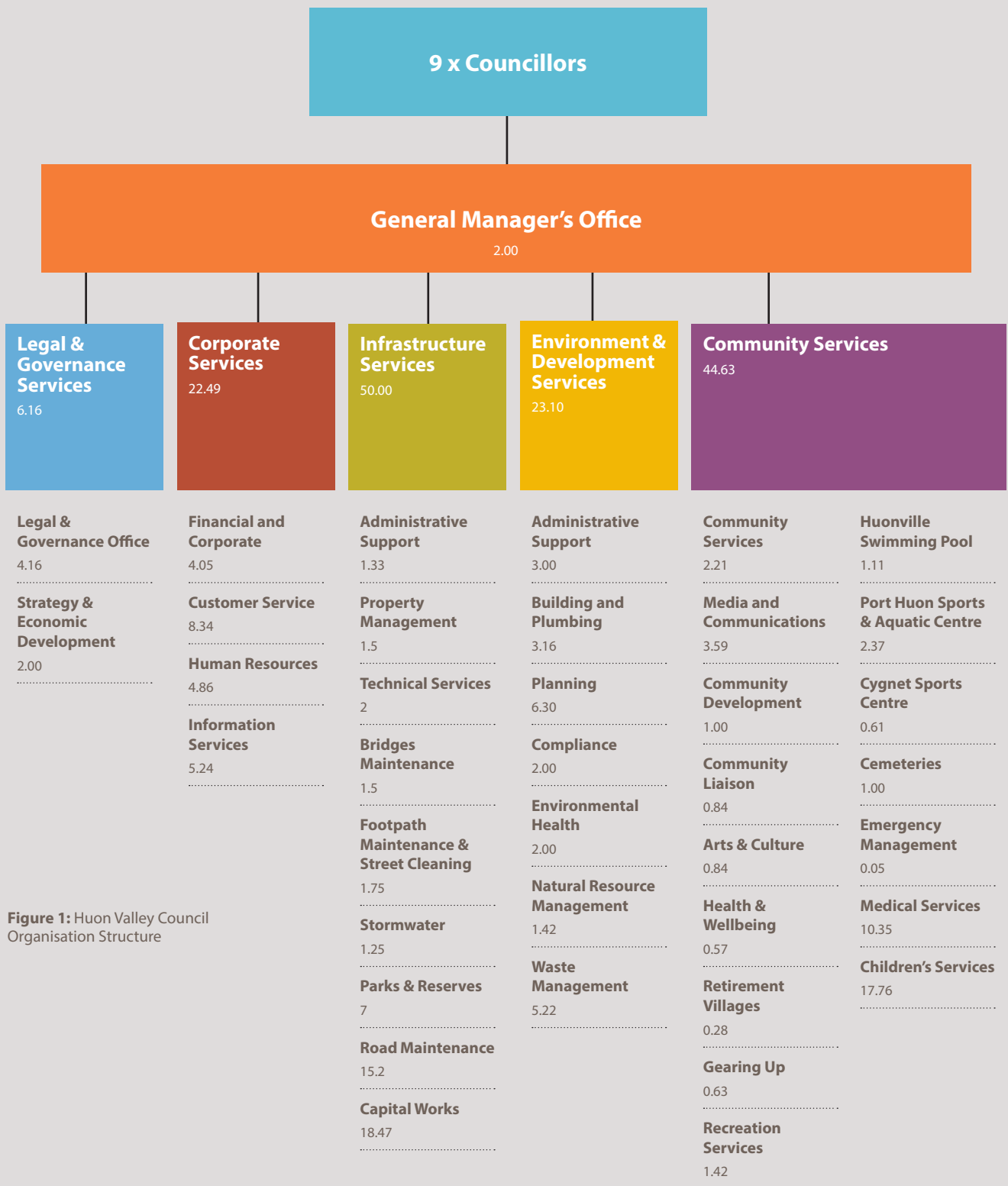
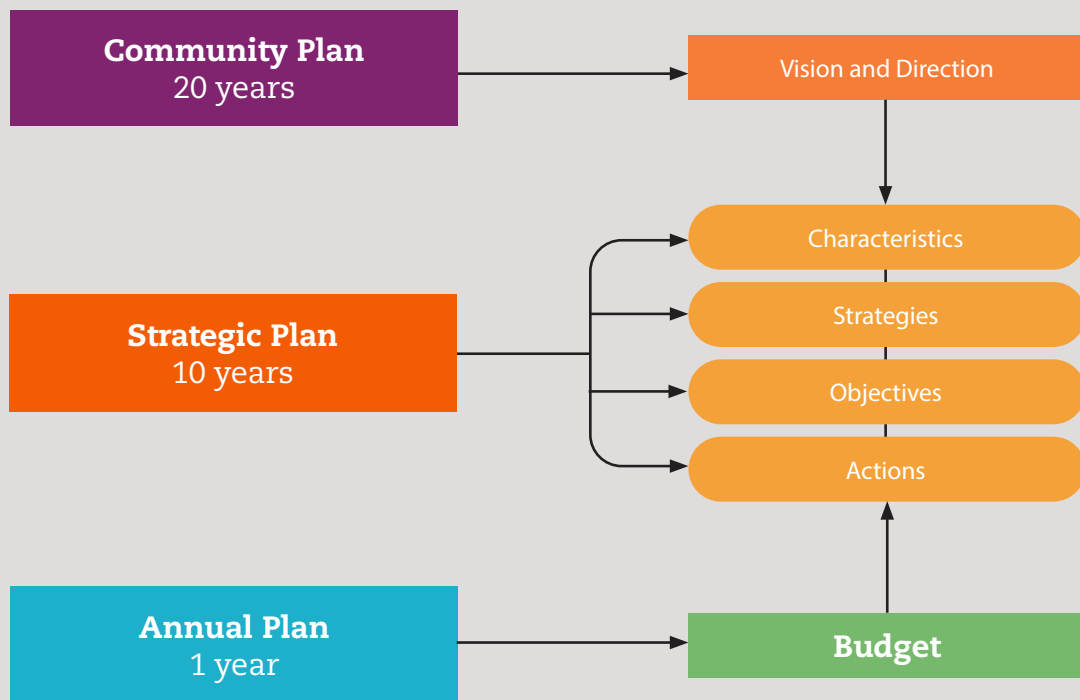


Figure 1: Huon Valley Council Organisation Structure

These figures are based on the budgeted full term equivalent (FTE) of 148.38 as at 1 July 2020. The actual figure for 30 June 2021 was 133.21.

This includes casual, fixed-term contract, grant and externally funded positions, not contractors.



2015 to 2025 Strategic Plan

The Strategic Plan is a medium-term planning tool which describes how we work with the community to deliver the governance and services that will achieve community objectives and priorities. We are focused on ensuring our decisions and processes deliver the following community objectives:

- A Great Environment
- A Prosperous and Resilient Economy
- Capable and Productive People and Assets
- Community Wellbeing and Liveability.

The characteristics of the Huon Valley community are summarised as follows:

- Population
- Retail, Trade, Business and Professional Services
- Ecology and Natural Resource Management
- Education Services
- Utilities and Infrastructure
- Public Administration, Health and Safety Services
- Production
- Arts, Cultural, Recreation/Tourism
- Settlement and Built Environment
- Council's Sustainability, Capacity and Governance.

We will focus on strategies that ensure each community sector can support each other to achieve their aspirations. We use a range of strategies to achieve an optimum mix of direct investment, facilitation and support to achieve the defined outcomes.

Our strategic mix is as follows:

- Land Use Management
- Build Networks and Relationships
- Encourage, Facilitate and Directly Invest
- Facilitate Learning, Creativity and Innovation
- Market and Communicate to Encourage Engagement and Volunteering
- Govern and Manage with Quality Information, Contemporary Process, Respect and Inclusion.

OUR COUNCILLORS



Bec Enders
Mayor

0498 213 515
bec.enders@huonvalley.tas.gov.au



Sally Doyle
Deputy Mayor

0409 437 815
sally.doyle@huonvalley.tas.gov.au



Mick Newell
Councillor

03 6264 0300
mick.newell@huonvalley.tas.gov.au



Paul Gibson
Councillor

0497 569 989
paul.gibson@huonvalley.tas.gov.au



Christine Campbell
Councillor

0418 441 067
christine.campbell@huonvalley.tas.gov.au



Robert Prince
Councillor

03 6264 0300
rob.prince@huonvalley.tas.gov.au



Juarne Lovell (Bird)
Councillor

0439 961 234
juarne.lovell@huonvalley.tas.gov.au



Mark O'May
Councillor

03 6264 0300
mark.omay@huonvalley.tas.gov.au



Sue Clark
Councillor

0418 123 693
sue.clark@huonvalley.tas.gov.au

Committee membership

Bec Enders

Mayor

Destination Southern Tasmania Board
 Destination Southern Tasmania, Risk and Governance Committee (Director)
 General Manager Performance Review Committee (Chair)
 Huon Valley Emergency Management Committee (Chair) from November 2019
 Local Government Association of Tasmania
 Southern Tasmanian Councils Authority (STCA) (Chair)
 Southern Tasmanian Councils Authority (STCA) Regional Climate Change Initiative (Chair)

Southern Tasmanian Councils Authority (STCA) Governance and Audit Committee Member

TasWater Owners Representative

Sally Doyle

Deputy Mayor

Audit Panel
 General Manager Performance Review Committee
 Geeveston Town Hall Company (GTHCo)
 Southern Tasmanian Councils Authority (STCA) Waste
 Local Government Association of Tasmania (proxy)
 Ranelagh Recreation Area Management Advisory Committee (Chair)
 Southern Tasmanian Councils Authority (STCA) (proxy)
 TasWater Owners Representative (proxy)

Paul Gibson

Councillor

Southern Drive Journey Working Group

Christine Campbell

Councillor

Arts and Culture Committee (Chair)
 Audit Panel
 General Manager Performance Review Committee
 Greater Hobart Homelessness Alliance (Proxy)

Robert Prince

Councillor

Climate Change Consultative Working Group

General Manager Performance Review Committee

Juarne Lovell

Councillor

Huonville Recreation Area Management Advisory Committee (Chair)
 Huon Valley Health and Wellbeing Committee (Chair)

Mark O'May

Councillor

Marine Facilities Development Advisory Committee
 Natural Resource Management Committee

Attendance at Council meetings and workshops for the period ending 30 June 2021

Total number of meetings held: 14

Total number of workshops held: 24

Councillors	Meetings attended	Workshops attended	Leave of absence
Mayor Bec Enders	12	21	20.07.20–26.07.20, 04.01.21–10.01.21 26.03.21–05.05.21, 03.06.21–08.06.21
Deputy Mayor Sally Doyle	14	24	
Cr Mick Newell	12	8	25.06.20–07.08.20 (Suspended), 07.06.21–23.06.21
Cr Paul Gibson	13	21	
Cr Christine Campbell	13	19	
Cr Mike Wilson	9	10	01.07.20–26.08.20
Cr Rob Prince	13	6	08.04.20–07.07.20
Cr Juarne Lovell	13	23	
Cr Mark O'May	13	19	



Special Committees of Council for the period ending 30 June 2021

We have established the following special committees under section 24 of the *Local Government Act 1993*.

Specific-purpose committees

We operate a suite of committees that are program area focused. Some of these committees are chaired by a Councillor and consist of community members or representatives of identified bodies.

These committees are strategic in nature and are involved in either the development of a specific strategy or the implementation of a Council-approved strategy. These committees are charged with the responsibility of formalising recommendations to Council and have no specific delegation in their own right.

- Arts and Culture Committee
- Health and Wellbeing Committee
- Huon Valley Emergency Management Advisory Committee
- Huonville Recreation Area Management Advisory Committee
- Marine Facilities Development Advisory Committee
- Ranelagh Recreation Area Management Advisory Committee
- Youth Committee

Facility Management Committees

We established management committees to assume responsibility for specific community facilities. These committees consist solely of community members and work with a high degree of autonomy. We developed specific terms of reference for each of the committees and provided them with an annual financial allocation to assist with the operational costs of the facility.

We undertake an annual audit of the accounts of each committee and a summary of their financial situation is included in the Council's annual financial statement. Each committee is required to hold an Annual General Meeting (AGM). The appointment of office bearers elected at each of the AGMs is subsequently endorsed by the Council.

- Baden Powell Huonville Scout & Guide Hall Management Committee
- Cradoc Park Management Committee
- Dover Oval Clubrooms Management Committee
- Far South Memorial by the Sea Management Committee
- Geeveston Community Hall Management Committee
- Glen Huon Hall Management Committee
- Upper Huon Community Centre Management Committee
- Mountain River Hall Management Committee
- Palais Theatre Management Committee
- Peverata Hall Management Committee
- Ranelagh Soldiers Memorial Hall Management Committee
- Southport Community Centre Management Committee
- Surges Bay Hall Management Committee
- Tasmanian Forest Workers Memorial Management Committee

Council Committees for the period ending 30 June 2021

General Manager's Performance Review Committee

In September 2018 we established the General Manager's Performance Review Committee as a council committee under section 23 of the *Local Government Act 1993*.

In accordance with the Terms of Reference, the Committee is responsible for the following roles and functions:

- To monitor the performance of the General Manager in accordance with the General Manager's employment contract
- To undertake the annual performance review of the General Manager in accordance with the General Manager's employment contract in a timely manner
- To negotiate with the General Manager on the salary package and benefits to be paid in the following year at the completion of the performance review process for recommendation to the Council
- To provide recommendations to the Council on the General Manager's contract of employment
- To negotiate the appointment of an independent facilitator or engage independent legal or human resources or other professional advice as required to assist the Committee and the Council in complying with the terms and conditions of the General Manager's employment contract for recommendation to the Council.

The Committee was made up of Mayor Bec Enders, Deputy Mayor Sally Doyle and Councillors Christine Campbell and Councillor Robert Prince.

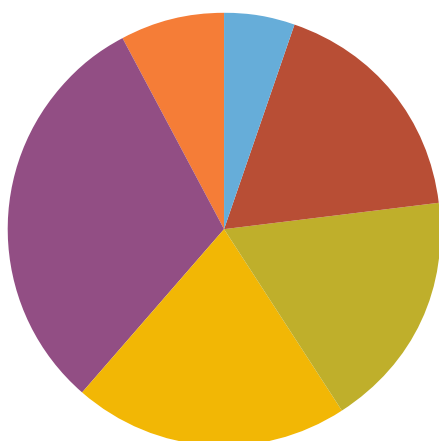
Audit Panel

Constituted in accordance with section 85 of the *Local Government Act 1993*, the Audit Panel meets on a regular basis and is structured to assist the Huon Valley Council in fulfilling its corporate governance and oversight responsibilities in relation to financial reports and financial reporting processes, internal control structures, risk management systems (financial and non-financial), and internal and external audit processes. A key benefit of an Audit Panel is that it provides independent assurance on key council activities in these areas.

The Panel is made up of two independent members, Mike Derbyshire (Chair) and Cam Jones and two Councillor members, Deputy Mayor Sally Doyle and Councillor Christine Campbell.



Council Performance Snapshot



Where do my rates go?

For every \$100 Council collects in rates, it is estimated that we spend it in the following way:

■ State Government Charges	\$5.39
■ Corporate Services & Legal and Governance	\$17.72
■ Environment & Development Services	\$17.94
■ Community Services	\$20.39
■ Roads, Bridges & Other Infrastructure	\$30.89
■ Parks, Recreation & Sporting Ovals	\$7.68

Income

Rates and charges	14,634,822
Statutory fees and fines	1,093,502
User fees	5,066,123
Grants	4,303,422
Contributions - cash	69,581
Interest	89,242
Other income	814,232
Investment revenue from Water Corporation	212,000
Capital grants received specifically for new or upgraded assets	2,617,884
Contributions - non-monetary assets	895,806
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-34,690
Total as per income statement	29,761,925

Expenditure

Employee benefits	12,275,908
Materials and services	3,375,710
Depreciation and amortisation	6,058,353
Finance costs	31,889
Other expenses	5,003,448
Total as per Income Statement	26,745,309

Expenditure by Program

Legal & Governance (inc GM)	1,554,916
Corporate Services	4,625,404
Community Services	6,546,246
Environment & Development Services	4,796,796
Infrastructure Services	9,221,946
Total as per Function Statement	26,745,309

COVID-19 Pandemic and Recovery

The bushfires and the COVID-19 pandemic caused significant disruption to the way of life for many in our region. Business, community and Council all felt the damaging impacts with the social and economic wellbeing of our area directly affected.

Whilst we prioritised relief and support responses, we also focused on the need for long term social and economic recovery. We committed to working side by side with our communities with a Community Led Recovery Model to support building the capacity and resilience of individuals, communities, businesses, and organisations.

The Huon Valley Social and Economic Community Recovery Networks were established with Terms of Reference that supported local adaptive governance, opportunities for community representation and participation to support information sharing and collaborative decision making. These networks provided strategic direction and leadership to inform community-led social and economic recovery programs sensitive to local context. These programs work to build community capacity and resilience against further disasters.

Membership to the networks comprised of representatives from across the Huon Valley. We recognise and thank the following individuals who generously offered their time and support:

Community Social Recovery Network

- Deputy Mayor Sally Doyle (Chair)
- Ian Magill
- Julie Gordon
- Kathy Cane
- Kerrie-lyn O'Neill
- Lydia Eastley
- Rebecca Stevenson (HVC Director Community Services)
- Samantha Paul
- Sophie Duggan
- Supported by Angela Barrington (HVC Recovery Coordinator and Manager Community Development)

Community Economic Recovery Network

Many local households and businesses felt and continue to feel significant financial pressure due to COVID-19 region-wide job losses and economic downturn. The Economic Recovery and Development Network was established to support ongoing economic and community capacity building.

The Network considered ways to best support business growth and expansion opportunities, seek investment and help encourage and facilitate local business networking and collaboration. Members included and to be thanked for their contributions are:

- Mayor Bec Enders (Chair)
- Daniel Green
- Jake Norris
- Joshua Turnbull
- Ken Stronach
- Matthew Tack
- Pene Snashall



- Sam Reid
- Scott Dufty
- Supported by Michelle Gledhill (Manager Economic Development)

Community Recovery Grants Program

We allocated \$50,000 to a Community Recovery Grants program that supported the delivery of community-based programs, activities and events that helped the community to respond and recover from the impacts of the COVID-19 pandemic.

We also successfully trialled a quick response model allowing people to apply for the funding at any time with a turnaround of several weeks. This proved popular and we received more eligible applications than in previous years. Recipients included: Lady Franklin Heritage Park renewals, St John's Church Art Exhibition Space, Huonville Community Playgroup Resource Kit and the Oura Oura House Sewing Room.

Grant Recipients included:

Dark Cave | Sky Light Performance – A Creative COVID Recovery Grant

Dark Cave | Sky Light was a multi-voiced performative reading of the mythopoetic text Dark Cave interwoven with viola, cello and choir. The performance was developed as a site-specific inter-relationship between Dark Cave and the spectacular Tahune AirWalk, taking the form of the audience traversing the site in silent procession surrounded by a multi-voiced, performative reading of Janelle Mendham's Dark Cave text. Interwoven with the choral reading, was a voice and viola piece.

Scrubby Hill Farm Allotment Tool Library – A Community COVID Recovery Grant

We provided \$2,000 towards the Scrubby Hill Farm Allotment Tool Library supporting their Allotment Project. During COVID-19 Tasmanians became increasingly interested in growing and sourcing locally grown food.

The Allotment Project created a group of community food growers that plan and learn together how to grow food for themselves. The grant provided a tool library allowing participants to have access to tools including: tilling and broad forking, power tools, weeding, hoes and irrigation.

Volunteers at Scrubby Hill Farm. The farm received a grant through the Community Recovery Grants program.

YEAR IN REVIEW

Port Huon Progress Association (PHPA) Community Picnic – Neighbourhood Grants

The Association held a community picnic in May using a community grant that assisted the supply of music, an icecream food truck, coffee van, printing of flyers and hand sanitisers. The event was well supported by members of the community with over 40 people attending. The Huon Yacht Club supplied tables and chairs, we supplied games, bean bags and marquee weights and Bendigo Bank supplied marquees. The Geeveston Feast organisers supplied some decoration and COVID related signage.

Neighbourhood Grants

Neighbourhoods that know and support each other are more resilient in emergencies. As part of the recovery grants program, small grants of up to \$500 were provided to community groups to hold COVID safe neighbourhood get-togethers. Recipients included:

- Dover and South Action Group Community – Film Night
- Geeveston Community Centre Inc. – Open Air Cinema, Geeveston
- Cygnet Community Arts Council Out of Haiku – Community Celebration
- Port Huon Progress Association – Relaunching the Port Huon Progress Association.

Christmas Decorations

To support raising the community spirit, we organised for Christmas wreaths to be placed on the Palais Theatre, Council Chambers and the Cygnet and Geeveston town halls. These supported seasonal celebratory town activities and were also part of the COVID-19 community survey recommendations which highlighted small town celebrations were welcomed for recovery.

Emergency Relief

Recognising that times were tough for many we developed and shared local services and groups that provide emergency relief and support. These resources can be accessed through The Right Place network. Look for The Right Place logo on member's doors and windows – these members will help you find the health and community service information you need.

Town Teams Movement

Both economic and social recovery networks identified streetscape beautification and place-based activation as a recovery action. Funding went to piloting a Town Teams program in Huonville.

The Town Teams model brings businesses and residents together to share ideas, build resilience and work collaboratively to improve their local area with our support. Following this pilot, the Town Teams model has been presented to townships across the Huon Valley. An allocation of funds from the Community Recovery Grants has been reserved for future community projects that align with the Town Teams vision.

Huon Valley Brand Marketing Strategy – COVID Response and Recovery

The Huon Valley Brand Strategy aims to identify the Huon Valley's qualities and connect these with environmental, climatic, geographic and community features that form the basis for why people choose to visit, work, invest and live here. In response to the COVID-19 pandemic and bushfire impacts, we committed an additional \$100,000 towards this marketing strategy designed to drive and stimulate economic activity.

The Brand Marketing campaign strategy focused on ensuring that target markets were made aware of the Huon Valley's existence and its unique qualities. It did this through content creation, content sharing, joint promotion and media generation which included the following key elements: 'You in the Huon' Campaign

The 'You in the Huon' campaign was a series of six video teasers that showcased the Valley's stunning mountain scenery, World Heritage Wilderness areas, world-famous food and cider, adventure and recreational opportunities, and coastline towns and ports. The teasers were promoted across Facebook, Instagram and YouTube with excellent performance results and key campaign performance metrics including:

- Over 200,000 people reached
- Over 600,000 impressions
- Over 100,000 video views.



Website Optimisation

The www.huonvalleytas.com website is an essential tool to capture people who might search online for information on the Huon Valley but also refers people from other social media and advertising activity. We invested in Search Engine Optimisation (SEO) to support marketing campaigns directing to the Huon Valley website. We worked closely with the website builder and an SEO consultant improving the website's organic ranking from the 20th to 40th, to now being most often on the first page.

Image Library

We identified a lack of Council owned images that could be used to help promote the Huon Valley. During the 2020 and 2021 financial year we worked with several photographers to help build the image library. The images have been made available to Tourism Tasmania, Destination Southern Tasmania and the Tasmanian Parks and Wildlife Service.

Huon Valley Public Relations & Media Campaign 2020–21

We engaged a media public relations specialist to assist generating media stories as well as supporting journalists to visit the Valley. This included the Today Show team visiting Geeveston and Tahune Adventures and us providing additional footage featuring the key attractions and features of the regions. It is estimated the Today Show segment attracted over 192,000 viewers across five national metropolitan cities.

Thank you to all the individuals and businesses that contributed to making this happen.

Stories of the Valley Blog

We engaged local writers to write stories on the Valley's attractions, destinations and produce makers. These were posted on the website and then shared on social media. The most successful of the stories was one showcasing Sleeping Beauty which continues to be used to further educate and promote the mountain as a Huon Valley landmark.

Huon Valley Seasonal Worker Coordination Project

We worked collaboratively with Geeveston Community Centre, Fruit Growers Tasmania, University of Tasmania, Migrant Resource Centre, Community Transport Services Tasmania (CTST), the Tasmanian Government and MADEC Australia (Harvest Trail) to deliver a communications and transport solution to encourage more locals to take up seasonal work opportunities for the 2020 to 2021 harvest season.

COVID-19 changed the labour pool and sourcing local harvest workers became a priority. A lack of reliable transport combined with border restrictions exacerbated the fruit industry's shortage of workers.

Fruit employers in the Huon Valley had vacancies of 150 to 200 people. We worked with Tasmanian pickers to gain access to subsidised bus and coach services to and from Huon Valley

orchards with funding secured through the Tasmanian Government's Strategic Industry Partnership Program. Seasonal work opportunities were also promoted through a social media campaign with Council and stakeholders sharing on their social media pages. We wish to thank the State Government for providing the funding.

Our People

The 2020–21 financial year continued to throw challenges as we recovered from a pandemic and bushfires. There was a strong collaboration between us and the community who worked side by side to build a new normal. With care, support and diligence in following public health advice, we are not only supporting businesses to flourish but also contributing to the social fabric of our area. The communities ongoing and valued contributions must be acknowledged as an integral part of our recovery.

Above: images from the You in the Huon brand campaign.



2020–21 Highlights

The 2020–21 year was an opportunity for us to reconcile COVID-19 recovery efforts and support our community through the implementation and completion of projects across the Huon Valley. We wish to thank the community for their participation in our engagement programs that continue to deliver the best for our region.

Mountain River Hall Kitchen Upgrade and Ranelagh Soldiers Memorial Hall

We upgraded the kitchens in two community halls, thanks to funding from the Australian Government's Local Roads and Community Infrastructure (LRCI) Program, lifting the quality of these vital social hubs.

The existing facilities were in need of upgrading with both halls well utilised by surrounding communities and requiring appropriate working kitchen facilities. Approximately \$20,000 was supplied for each kitchen with the work completed in early 2021. The work was undertaken by local contractors AJ & JK Woolley and took two months to complete.

New Dover Green Space

We were pleased to deliver upgrade works to the Dover Green Space, located at the entrance to the town. The new green space provides an inviting area which encourages visitors to slow down, stop and enjoy the town and surrounding areas. The project was jointly funded by the Australian and Tasmanian Governments under the Disaster Recovery Funding Arrangements, a government initiative, after the 2019 bushfires.

A path, sheltered picnic table, rubbish bin, and new landscaping now feature in the space, as well as two information booths to keep community members informed and guide tourists. In collaboration with Dover and South Action Group, we were able to use extra funds to incorporate artworks onto the backs of the information boards.

Big Tree Augmented Experience at Heritage Park

The new Arve Big Tree Augmented Reality experience opened in late January at Heritage Park in Geeveston. The project commemorates the Arve Big Tree, a towering 87m swamp gum and one of Australia's tallest trees, which was sadly destroyed in the summer bushfires of 2019.

We collaborated with local businesses to deliver this interactive experience and Handbuilt Creative recreated the Big Tree virtually. People can experience and remember the natural wonder using their own smart device. The project includes a memorial for the Huon Valley community's experience of the bushfires featuring an interpretative plinth crafted by Ninapatina and Flux Engineering of Port Huon.

We would like to thank the Australian and Tasmanian governments for contributing to this project through the Disaster Recovery Funding Arrangements' Economic and Community Recovery Fund and the Regional Tourism Projects Program.



Cygnets Cenotaph Refurbishment

The Cygnets Cenotaph located on Mary Street is an important community focal point where large numbers of people gather to commemorate services such as Anzac Day. The refurbishment addressed a number of issues identified through consultation with the Returned and Services League (RSL) Cygnets Sub-branch, including the need for safe, all-ability access and seating.

These changes have improved the space and made it more accessible for the community. The guns that were located at the cenotaph will be relocated to the Cygnets RSL Sub-branch building in Cygnets.

The renewal project was funded through the our 2019-20 budget and the Australian Government's Local Roads and Community Infrastructure Grants Program and we thank them for their contribution.

Huon Valley Hub Opens

We were pleased to launch the Huon Valley Hub which is a welcoming community space in Huonville. The Hub enables people to connect with others and services, building a more resilient community. The Hub also encourages health, creative and social activities providing a free meeting point for local groups seven days a week.

We also secured \$54,125 funding from the Tasmanian Community Fund (TCF) to further develop the Hub and neighbouring outdoor green space including installing additional indoor audio-visual equipment and upgrading the kitchen facilities. We acknowledge staff members, Huon Valley committees, working groups, service providers and community members who have contributed to its success.

Skinners Creek 11,000 trees planted

Our Natural Resource Management Unit and Infrastructure Services Department completed a re-greening of the Skinners Creek Walking Track, following the completion of works for the Huonville Stormwater Diversion Project. A total of 11,120 native grass, shrub and tree species were planted along the walking track as well as in the connecting Black Gum Reserve.

The plantings will restore and expand the vegetation that was lost during the works for the Stormwater Project. A variety of native species were used, with water-tolerant varieties chosen for flood-prone spots. At the adjacent Black Gum Reserve, the planting connects two patches of threatened Eucalyptus ovata forest and woodland. It will also help buffer the impacts of future flooding events and offset carbon in our atmosphere.



Clockwise from left: Some of the staff who work in the Huon Valley Hub, L to R: Narelle Synott, Mitch Robson, Lisa Plohl, Michelle Churchill, Julie Gordon, Miranda Wageman, Angela Barrington. Work Health & Safety Officer, Phil McKenzie. The upgraded Cygnet Cenotaph.

Work Health and Safety (WHS) Management System

We developed a Work Health and Safety (WHS) portal in March that can be accessed by all staff. This is a one-stop online site for everything safety related. The portal provides a central location for the most current WHS forms, training and information and is readily accessible by phone for those not onsite.

This adheres to a WHS international standard that is designed to provide organisations with a framework for creating a safe work place by implementing systems and processes to eliminate or reduce workplace injury as well as continually improve WHS performance. The Portal has been embraced by staff and frequently used across Council.

Planning Scheme

A review of Council's draft Local Provisions Schedule by the Tasmanian Planning Commission is being prepared for exhibition.

When the exhibition period commences it will be for 60 days. During the exhibition period anyone will be able to lodge a submission (representation) on the draft LPS with Council. The representations will then be considered by Council and a report forwarded on them to the Commission. Representations are only able to be received during the exhibition process.

The draft LPS includes the proposed planning scheme provisions, maps and code overlays that will form part of the State-wide Tasmanian Planning Scheme when the LPS is completed.

Following final approval by the Commission, the LPS will apply within the Huon Valley as part of the Tasmanian Planning Scheme. It is anticipated the Tasmanian Planning Scheme will apply during 2022 in the valley.

This financial year in numbers

67,843

Customer service receipts issued

20,474

Customer Service Centre visits

6,295

Tonnes of waste sent to landfill

3,773

Average monthly transactions at Waste Transfer Stations

2,210

Visits to Southbridge Re-Use Shop

22

Regular Re-Use Shop volunteers

170

Council reports produced

53

Brand Partners for the Huon Valley Marketing Strategy

23,379

Consultations at Medical Centres

181,411

Hours of centre-based childcare provided

YEAR IN REVIEW

Clockwise from left: Students contributed to tree planting in the Huon Valley.
Images from ARTBOX.



National Broadband Network (NBN) funding

Residents and businesses of Geeveston will benefit from improved broadband services following our successful funding application to the Australian Government's Regional Connectivity Program (RCP). The total project cost is \$2.45 million with \$1.08 million funding from the RCP and the balance being provided by NBN Co.

The project enables locals and tourists visiting Geeveston, better digital connectivity through making the area more accessible online and in person. Geeveston currently has access to broadband through NBN's Fixed Wireless network or via wireless broadband over a mobile network. The solution of Fibre to the Premises (FTTP) covers around 260 premises connected in Geeveston including medical centres, primary schools, childcare centres, sports centre, Town Hall and community centres, Bendigo Community Bank, Police, Fire and Emergency services, local residents and businesses.

We thank the Australian Government including Federal Regional Communications Minister Mark Coulton, Senator for Tasmania Jonno Duniham and Sam Marshall from NBN Co for their invaluable support.

DEPARTMENT HIGHLIGHTS

Corporate Services

- Finalised and approved the Business Continuity Plan and Information and Communication Technology Disaster Recovery Plan
- Responded to COVID-19 and Public Health directives including Check In TAS requirements
- Recommended negotiations for employee Enterprise Agreement which were paused due to COVID-19. Negotiations are now complete and the new agreement was approved by Fair Work Commission on 21 November 2021.

- Completed a Customer Service survey at the Customer Service Centre with 84% of respondents rating the service received as "excellent" or "good"
- Increased online customer capacity by provision of online pensioner remission applications, and new online dog registrations
- Developed and undertook an internal audit process for review of rates exemptions, remissions and covenants
- Office 365 migration completed and enhanced corporate password security procedures implemented
- Finalised procedures and transition to electronic invoices within the electronic document management system
- Transitioned to new Australian Accounting Standards Board (AASB) Accounting Standards
- Development of a new Work Health and Safety (WHS) Management System commenced



Community Services

Medical Services

- Undertook an extensive recruitment process for the recruitment of General Practitioners for Dover and Geeveston Medical Centres
- Delivered COVID-19 testing and vaccinations clinics at Dover Medical Centre for the Geeveston and Dover community

Recreation Services

- Completed a feasibility study of a shared pathway from Huonville to Franklin funded by the Department of Communities, Sport and Recreation
- Completed the renewal of the Mountain River playground in September
- Secured funding for the upgrade of the Dover Boat Ramp and Carpark with Marine and Safety Tasmania
- Upgraded the Mountain River Playground in consultation with the community and the Hall Management Committee

- Redeveloped the Franklin Cricket Training Nets
- Completed the development of the Huon Valley Recreation Plan, undertaking engagement with sport and recreation groups and the community
- Completed the installation of CCTV Cameras in the Huonville area funded by us, Bendigo Bank and the Local Roads and Community Infrastructure Fund
- Completed the upgrade of the Cygnet Cenotaph funded by us and the Local Roads and Community Infrastructure Fund

Children's Services

The Cottage at Huonville and the Dover Childcare underwent Assessment and Rating process, meeting the requirements of the National Quality Framework

23

Playgrounds

173.7ha

of managed parks and reserves

11

Ovals/sports fields maintained

8.5km

Walking tracks maintained

9,995

Visits to Cygnet Sports Centre visits (closed 25 March to 13 July 2020)

21,153

Port Huon Sports & Aquatic Centre visits (closed 25 March to 13 July 2020)

14,835

Huonville Swimming Pool visits

47

New citizens welcomed to our country

5

Citizenship ceremonies held

1,722

Gearing Up learner driving program on-road hours



Community Development

- Facilitated Mental Health and Non-Suicidal Self Harm training workshops across the Huon Valley
- Successfully obtained funding with Tasmanian Community Fund and launched ARTBOX
- Successfully obtained and launched an 'Eating with Friends' Program in partnership with the Huonville High School focussing on cultural cuisines.
- Completed 1,700 supervised hours for participants obtaining their provisional drivers licence, supporting 30 participants to obtain their licence.
- Launched Town Team Movement in the Huon Valley focussing initially on Huonville Beautification Project
- Launched Huon Valley Hub at 23 Main Street Huonville
- Celebrated International Woman's Day recognising the women in our community who support us, lift us up and cheer us on with a morning tea at the Huon Valley Hub

- Facilitated Cultural Awareness training opportunities for Councillors, staff and committee members
- Successfully obtained funding for a wholistic mental health and suicide prevention program from the Tasmanian Community Fund
- Successfully obtained funding for a Village Hubs program supporting social connections for older Tasmanians, an initiative of the Australian Government's Seniors Connected Program
- Delivered a Social Recovery Program focussing on recovery from COVID-19 through community activation grants, Christmas activities, neighbourhood programs, community event support and social enterprise workshops
- Developed a draft Huon Valley Council Reconciliation Action Plan (Reflect)
- Delivered after school activity programs across the Huon Valley during school terms with the support of the Local Drug Action Team and local sponsors

- Supported the return of community events and activities across the Huon Valley within the COVID-19 safe event frameworks

Emergency Management

- Facilitated a Bushfire Preparedness Expo at Huon Valley Hub
- Communications, Media and Community Engagement
- Hosted Australia Day celebrations, awards and citizenship ceremony at Palais Theatre, Franklin
- Produced a range of 12 Digital Arts videos including Huon Beings stories, Huon Valley Tas brand program, Port Huon Sports Centre, Stories from Lockdown, Artists and Makers, and Animal Care during emergency events
- Undertook community engagement at a number of levels completing a total of 29 activities and programs for the year
- Hosted a Volunteers Week event celebration and awards evening at the Huon Valley Hub



From left: Country Women's Association volunteer Jill Hayes Meeting with Friends patrons enjoy a banquet at Huon Valley Hub.

- Developed a draft Communications Strategy to support effective communication between us and the community
- Developed a draft Volunteering Strategy in partnership with Volunteering Tasmania to promote and support volunteering opportunities and community participation

INFRASTRUCTURE SERVICES

- Commenced construction of a 3 km walking track link from Port Huon to Geeveston, including over 500 m of raised boardwalk through a community of Saline sedgeland/rushland
- Installation of three road bridges
- Installation of one pedestrian bridge
- Upgrade of two hall kitchens – Mountain River Hall and Ranelagh Soldiers Memorial Hall
- Replaced two toilet blocks – Burtons Reserve and Huonville Cemetery
- Completed renovations of Randalls Bay and Shipwrights Point toilets

- Secured road safety funding for line marking on Cygnet Coast Road and Braeside Road
- Completed a soil stabilisation trial on Esperance Coast Road including 15888m² of resealing
- Completed resealing program on 11589m² of sealed roads
- Secured funding for extension of Lymington Road walking track

LEGAL AND GOVERNANCE SERVICES

- Developed Draft Miscellaneous Amendments By-Law and undertook informal engagement prior to finalising for formal process
- Completed review and adoption of our Customer Services Charter
- Completed a review of the our Land Strategy and continued implementation
- Reviewed proposed legislative or policy change and made submissions on: the Bushfire Measures Mitigation Bill 2020; Dog Control Regulations 2020; Local Government (Meeting Procedures) Amendments – Remote Meetings; No Planning Permit Required Options Paper;

29

Gearing Up learner driving program number of mentors

56

Gearing Up learner driving program number of learners

30

Gearing Up P-Plate passes

710.61km

(517.8 km unsealed & 192.81km sealed)
Length of Roads Maintained

208

Bridges

228

Building applications approved

400

Planning applications approved

7

Subdivision applications approved

280

Plumbing applications approved

401

Resident welcome letters issued



Draft Waste and Resource Recovery Bill, and; Draft Right to Information Regulations 2021

- Completed Jefferys Track Feasibility Study
- Completed the improvements of the Dover Green Space outside the Southgate Shopping Centre which included the installation of interpretive signage and local Aboriginal artwork
- Established and supported a COVID-19 economic recovery initiative
- Implemented the Huon Valley Brand Marketing Plan delivering a number of activities including:
 - completion of the huonvalleytas.com website that recorded 77,715 visits and generated 12,604 referrals from www.huonvalleytas.com to brand partner websites and pages
 - generation of digital imagery and content for the Huon Valley; undertook the “You in the Huon”

marketing campaign with videos released and advertising targeting key social media audiences across Melbourne, Sydney, Brisbane, Adelaide and Perth

- hosted visiting journalists and social media influencers and hosted the Today Show breakfast segment in Geeveston
- commissioned stories by local writers about individuals and places
- supported the Huon Beings project
- social media presence increased to 6,256 likes and 6,440 followers on Facebook (@thehuonvalley), and 9,817 followers on Instagram (@huonvalleytas).
- Successful completion and launch of the Arve Big Tree augmented reality experience and bushfire memorial at Heritage Park, Geeveston
- Supported the successful lodgement of an application for funding through the Strategic Industry

Partnership Program (Tasmanian Government) in partnership with Fruit Growers Tasmania, Get Picking Program, Tasmanian University Union, Migrant Resource Centre and Community Transport Services Tasmania and the Geeveston Community Centre (GeCo) to deliver a pilot seasonal worker transport program supporting workers to get to and from seasonal work

- Completed a submission for and successfully obtained over one million dollars in funding in partnership with NBN Co to extend the current NBN fixed fibre from Franklin to Geeveston

ENVIRONMENT AND DEVELOPMENT SERVICES

- Council endorsement of our Huon Valley Council Climate Change Strategy Part A – Carbon Footprint Reduction Plan
- Council endorsement of draft Local Provision Schedule for the new Tasmanian Planning Scheme



From left: Volunteers at the Huonville Re-use Shop.

Admiring artwork at the Marking Marks exhibition in the Huon Valley Hub.

- Over 11,000 native species planted along Skinners Creek and the adjacent Black Gum reserve area as part of the Huonville Stormwater diversion project
- Four grants received from the Weed Action Fund including African feather grass, Karamu, seeding willow and weedy grasses
- Developed an Environmental Management Plan and granted management to the Natural Resource Management (NRM) Unit of three Council-owned properties which border the Kermandie River, with significant areas of threatened Black Gum and White Gum Forest
- Southbridge Re-Use Shop had its best financial result on record and importantly diverting significant volumes of waste from landfill
- Stage one of community engagement completed for the Huon Valley Council Waste Management Strategy
- Environmental Health Recreational Water and Food Safety Annual Reports completed
- Completed the annual Natural Resource Management and Weed Management Program

155,785

Website visits

35

Media releases

40

Letters of support issued to community groups for grant applications

110

Plumbing permit application assessments (onsite wastewater management systems)

132

Inspections undertaken under the *Food Act 2003*

11

Temporary Food registrations

142

Annual Food Business registrations

71

Annual Mobile Food Business registrations

514

Community partnerships supported

11

Weed of the Month education campaigns delivered

Acknowledgements

We were successful in obtaining a number of grants, including the following, and acknowledge the support of the funding bodies.

Funding body	Project title	Total grant amount (GST exclusive)
Australian Government	Federal Assistance Grants	3,603,297
Bendigo Bank – Sponsorship Application	ARTBOX Transport	2,000
Bendigo Bank – Sponsorship Application	Huonville CCTV Network	15,000
Calvary Tasmania Community Council Grants	Establishment of Eating with Friends Community Program	2,000
Cultural Heritage Organisations	The Vin Smith Collection – Interpretation Banners	2,010
Department of Communities Tasmania	Installation of new playground equipment at Glen Huon Park	30,000
Department of Communities Tasmania	New Playground Equipment – Southport	20,000
Department of Primary Industries, Parks, Water and Environment	Phased eradication of Karamu (<i>Coprosma robusta</i>) and surveying of seeding willow (<i>Salix</i> spp.) along the Kermadie River	9,700
Department of Primary Industries, Parks, Water and Environment	Public awareness, training, and response planning for potential invasion and establishment of a range of paddock grass weeds (including <i>Nassella</i> and <i>Eragrostis</i> species) in the Huon Valley	9,720
Department of State Growth	Braeside Road Speed Reduction Signage	17,000
Department of State Growth	Creative Huon Mentorship Program	4,900
Department of State Growth	Learner Driver Mentor Program 2021–22	80,865
Dept Infrastructure, Transport, Regional Development & Communications	Local Roads and Community Infrastructure Program	904,746
Dept Infrastructure, Transport, Regional Development & Communications	Roads to Recovery	664,685
Education and Care Unit	Installation of Shade Sail at Huonville	6,442
Marine & Safety Tasmania	Lymington Boat Ramp	5,000
Mental Health Council of Tasmania	Youth Mental Health	650
National Australia Day Council	Australia Day Branding Program	1,000
Regional Arts Fund	Curating a Space – ARTBOX	3,000
Roving Curator grant 2020	The Vin Smith Collection – A Collection for the Community	6,500
Roving Curator grant 2021	The Vin Smith Collection – Interpretation Plan	9,000
Tasmanian Community Fund	Huon Valley Hub	54,125
Womensport & Recreation Tasmania Inc	Mums Getting Active Fitness Classes	800
TOTAL: 5,452,440		





Reporting on
the Annual Plan





A Great Environment Strategic Objective 1

Historically, the natural environment, climate and what was able to be produced was the basis for settlement in the Huon Valley. The environment provided the attributes for people to achieve their life goals. Today it remains a key advantage and motivates people to live, invest in business and visit the Huon Valley. Protection of this environment and appropriate use and development is a key strategic focus from both natural values and human perspectives.

We seek:

- An environment that is acknowledged and appreciated and generates pride and a strong sense of place
- A natural and developed environment that is managed for sustainability and beneficial use

Strategic and trend indicators include:

- Care group participation
- Collected visitor feedback
- Grant income generation
- Threatened species, weed species and vegetation communities profiles
- Development assessed for environmental impacts

Economic Development

Support and facilitate any investment and/or commercial or tourism development with the Council's regulatory and development processes to encourage development to proceed

✓ **COMPLETE**

Progress the implementation of Huon Valley Brand Strategy in accordance with the approved Implementation Plan

✓ **COMPLETE**

Support the Huon Valley Service Provider Network

✓ **COMPLETE**

2020–21 ANNUAL PLAN ACTIONS

Community Development


Maintain and develop collaborative partnerships with key individuals, community groups, organisations and services  **COMPLETE**

Actively engage with community to seek feedback and identify priorities for strategic actions  **COMPLETE**

Support the Huon Valley Service Provider Network  **COMPLETE**

Emergency Management

Test the Huon Valley Emergency Management Plan in accordance with *Emergency Management Act 2006*  **COMPLETE**

Continue to implement the Huon Valley Community Recovery Plan including education and awareness for residents and property owners about potential hazards  **COMPLETE**


Community Services Administration including Communications and Media


Development of Reconciliation Action Plan*  **ONGOING**


Maintain and develop collaborative partnerships with community groups, organisations and agencies  **COMPLETE**


** Draft Reconciliation Action Plan (Reflect) was presented to Council in 2020–21. The final document is scheduled for the November Council Meeting for endorsement.*

Environmental Health

Conduct Environmental Health Officer assessments on plumbing permits where an on-site wastewater management system is incorporated, in accordance with AS/NZS 1547:2012 and best practice guidelines. Conditions and relevant parts of wastewater design to be offered to the Permit Authority  **COMPLETE**

Undertake inspections of on-site wastewater management systems including Aerated Wastewater Treatment Systems (AWTS) when prompted by a complaint or by AWTS service reports identifying issues and audit against the permit  **COMPLETE**

Provide Environmental Health advice and comment on Development Applications when referred  **COMPLETE**


Provide current and relevant environmental health advice to the community through media releases and Council's website  **COMPLETE**


Natural Resource Management


Provide advice to land managers and industry on management of natural resources  **COMPLETE**

Provide internal advice to Council on NRM matters  **COMPLETE**

Improve conservation outcomes on reserved land within the Huon Valley municipal area  **COMPLETE**

Monitor threatened and conservation significant fauna and flora and make contributions to relevant scientific databases and studies  **COMPLETE**

Implement the Huon Valley Weed Management Strategy and report annually on implementation progress  **COMPLETE**

Engage and educate the community in NRM to raise awareness of the value of sustainably managed natural resources  **COMPLETE**

Support local environmental care groups  **COMPLETE**

Participate in NRM collaboration initiatives  **COMPLETE**

Waste Management

Develop a Huon Valley Waste Management Strategy*  **ONGOING**

Continue to develop and implement a community education program to encourage waste minimisation  **COMPLETE**

** In development. Stage 1 of community engagement completed. A draft of the strategy will be completed in late 2021.*

Building & Plumbing










Assessment of building applications completed within statutory timeframes  **COMPLETE**

Assessment of plumbing applications completed within statutory timeframes  **COMPLETE**

Planning

Provide planning information for applicants and public  **COMPLETE**

2020–21 ANNUAL PLAN ACTIONS

Undertake strategic land use planning	 COMPLETE
Implementation of Local Planning Schedule for the <i>Tasmanian Planning Scheme</i> *	 ONGOING
Assessment of development applications and applications for subdivision completed within statutory timeframes	 COMPLETE
Amendments to planning applications	 COMPLETE
Planning Appeals and Hearings	 COMPLETE
Development Engineering assessment for development applications and applications for subdivision	 COMPLETE
Review of Building and Plumbing applications lodged for ensuring consistency with prior planning approvals	 COMPLETE
Development Engineering assessment of applications for works	 COMPLETE
Assess applications submitted under <i>Local Government (Building and Miscellaneous Provisions) Act 1993</i>	 COMPLETE

** Draft Local Provision Schedule endorsed by Council. Under assessment by Tasmanian Planning Commission. It is anticipated the Tasmanian Planning Scheme will apply during 2022.*

Climate Change

Develop and implement Huon Valley Council Climate Change Strategy.*	 ONGOING
Participation in Southern Tasmania Council Authority (STCA)/ Regional Climate Change Initiative (RCCI) Committee	
Implement Cities Power Partnership Pledges	

** Part A – Carbon Footprint Reduction Plan completed. Part B – Adaptation Plan in development.*



A Prosperous, Resilient Economy

Strategic Objective 2

A level of economic and financial prosperity is central to the success of a place. The generation of individual and community-wide income and wealth supports the ability for a community to provide opportunity and to deliver the range of services necessary to create a sustainable community.

To achieve this, we will pursue:

- A contemporary, market-oriented and diverse economy characterised by creativity, strong revenue and investment
- Creation of the opportunity to participate in and pursue rewarding employment and careers

Strategic and trend indicators include:

- Workforce participation rate
- Income profile and diversity of sources
- Community wealth
- Positive changes in economic profile

Economic Development

Readjust the Huon Valley Economic Strategy to align with the Huon Valley Brand Strategy and implement the Strategy in accordance with the Strategy's schedules*



ONGOING

** Draft Discussion paper under preparation. Engagement to be scheduled for February 2022 as per 2021–22 Annual Plan*

Support and facilitate any investment and/or commercial or tourism development with the Council's regulatory and development processes to encourage development to proceed





COMPLETE

Progress the implementation of Huon Valley Brand Strategy in accordance with the approved Implementation Plan












COMPLETE


2020–21 ANNUAL PLAN ACTIONS

Measure the quality of life and wellbeing in Huon Valley townships and communities as a Neighbourlytics 'Launch Cities' participant for 2020 and initiate the development of a Huon Valley Population Growth and Development Strategy*		ONGOING	* Final Neighbourlytics scorecard expected July 2021. Development of a Huon Valley Population Growth and Development Strategy deferred to be undertaken as part of Council's new Strategic framework.
Encourage business networking within the Huon Valley and circulation of information and advice in relation to support and training opportunities including establish a Huon Valley Economic Recovery Network to provide opportunity for local community business representatives to inform recovery efforts		COMPLETE	

Community Development




Maintain and develop collaborative partnerships with key individuals, community groups, organisations and services		COMPLETE	
Actively engage with community to seek feedback and identify priorities for strategic actions		COMPLETE	
Support the Huon Valley Service Provider Network		COMPLETE	
Collaborate with community and partners to support community-led, place based Arts and Culture programs		COMPLETE	
Council maintains an online Artist and Makers Directory		COMPLETE	
Develop a Reconciliation Action Plan (Reflect)*		ONGOING	* Draft Reconciliation Action Plan (Reflect) was presented to Council in 2020–21. The final document is scheduled for the November Council Meeting for endorsement.
Subject to grant funding coordinate the Gearing Up Learner Driver Mentor program		COMPLETE	
Council will support local festivals and events		COMPLETE	
Manage Council's annual Community Grants program		COMPLETE	

Children's Services

Continue to provide a range of early learning and care options throughout the Huon Valley		COMPLETE
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Community Services Administration including Communications and Media

Coordinate Council's annual Greg Norris Memorial Scholarships		COMPLETE
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Development of Reconciliation Action Plan (Reflect)*		ONGOING
Development of a Volunteering Strategy*		ONGOING
Maintain and develop collaborative partnerships with community groups, organisations and agencies		COMPLETE

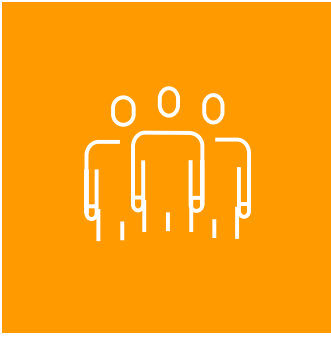
* Draft Reconciliation Action Plan (Reflect) was presented to Council in 2020–21. The final document is scheduled for the November Council Meeting for endorsement.

* Draft Volunteering Strategy developed and community engagement completed. The final Strategy was endorsed by Council in July 2021.

Planning

Provide planning information for applicants and public		COMPLETE
Undertake strategic land use planning		COMPLETE
Implementation of Local Planning Schedule for the Tasmanian Planning Scheme*		ONGOING
Amendments to planning applications		COMPLETE
Planning Appeals and Hearings		COMPLETE
Development Engineering assessment for development applications and applications for subdivision		COMPLETE
Review of Building and Plumbing applications lodged for ensuring consistency with prior planning approvals		COMPLETE
Development Engineering assessment of applications for works		COMPLETE
Assess applications submitted under <i>Local Government (Building and Miscellaneous Provisions) Act 1993</i> .		COMPLETE

* Draft Local Provision Schedule endorsed by Council. Under assessment by Tasmanian Planning Commission. It is anticipated the Tasmanian Planning Scheme will apply during 2022.



Capable and Productive People and Assets Strategic Objective 3

A community is about people, their values, capabilities and the way they interact, develop and utilise available assets to achieve their goals. This mix of human, social and investment capital is central to young people aspiring to and achieving careers, families and businesses successfully establishing, and older people being able to continue to actively engage in the community.

Our goals are:

- Knowledgeable, skilled people actively and constructively engaged in pursuing their goals and preferred pathways to the future
- Private assets that deliver sustainable returns on investment
- Public infrastructure and services that deliver optimal benefit for the cost to the community

Strategic and trend indicators include:

- Education participation
- Workforce participation
- Census community profile
- Volunteer profile
- Business continuity
- New development investment
- Infrastructure condition and investment

Economic Development

Progress the implementation of Huon Valley Brand Strategy in accordance with the approved Implementation Plan



COMPLETE

Measure the quality of life and wellbeing in Huon Valley townships and communities as a Neighbourlytics 'Launch Cities' participant for 2020 and initiate the development of a Huon Valley Population Growth and Development Strategy*



ONGOING

** Final Neighbourlytics scorecard expected July 2021. Development of a Huon Valley Population Growth and Development Strategy deferred to be undertaken as part of Council's new Strategic framework.*

Encourage business networking within the Huon Valley and circulation of information and advice in relation to support and training opportunities including establishing a Huon Valley Economic Recovery Network to provide opportunity for local community business representatives to inform recovery efforts	✓	COMPLETE
--	---	----------

Community Development

Maintain and develop collaborative partnerships with key individuals, community groups, organisations and services	✓	COMPLETE
--	---	----------

Actively engage with community to seek feedback and identify priorities for strategic actions	✓	COMPLETE
---	---	----------

Collaborate with community and partners to support community-led, place based Health and Wellbeing programs	✓	COMPLETE
---	---	----------

Support the Huon Valley Service Provider Network	✓	COMPLETE
--	---	----------

Maintain an online Community Directory	✓	COMPLETE
--	---	----------

Support The Right Place program in the Huon Valley	✓	COMPLETE
--	---	----------

Actively engage with young people to seek feedback and identify priorities for strategic actions	✓	COMPLETE
--	---	----------

Facilitate communication and networking between youth service providers and community champions	✓	COMPLETE
---	---	----------

Facilitate Youth focused activities throughout the Huon Valley	✓	COMPLETE
--	---	----------

Facilitate communication and networking between Child and Family Service Providers and community champions	✓	COMPLETE
--	---	----------

Facilitate communication and networking between Positive Ageing Service Providers and community champions	✓	COMPLETE
---	---	----------

Manage the day to day operations of the Council's Retirement Villages in accordance with the <i>Retirement Villages Act 2004</i>	✓	COMPLETE
--	---	----------

Collaborate with community and partners to support community-led, place-based Arts and Culture programs	✓	COMPLETE
---	---	----------




Council maintains an online Artist and Makers Directory	✓	COMPLETE
---	---	----------

2020–21 ANNUAL PLAN ACTIONS



Develop a Reconciliation Action Plan*		ONGOING
Subject to grant funding coordinate the Gearing Up Learner Driver Mentor program.		COMPLETE
Council supports local festivals and events		COMPLETE
Manage Council's annual Community Grants program		COMPLETE
Support the operations of Council's Facility Management Committees		COMPLETE

* Draft Reconciliation Action Plan (Reflect) was presented to Council in 2020–21. The final document is scheduled for the November Council Meeting for endorsement.




Children's Services

Continue to provide a range of early learning and care options throughout the Huon Valley		COMPLETE
Work collaboratively with local schools to support the transition of children from childcare to primary school		COMPLETE
Continue to seek Federal and/or State Investment in the construction of Outside School Hours Care Facility at Huonville		COMPLETE

Medical Services

Work with key agencies to develop and deliver health and promotion of disease prevention activities and events		COMPLETE
Continue to deliver medical services to the Dover and Geeveston community		COMPLETE

Recreation Services

Management of marine facilities		COMPLETE
Complete a feasibility study of a shared pathway from Huonville to Franklin		COMPLETE
Management of lawn cemeteries		COMPLETE

Community Services Administration including Communications and Media

Coordinate Council's annual Greg Norris Memorial Scholarships	✓	COMPLETE
Development of a Volunteering Strategy	↻*	ONGOING
Advocate for ongoing access to services and facilities	✓	COMPLETE
Maintain and develop collaborative partnerships with community groups, organisations and agencies	✓	COMPLETE
Engage with local training and education providers to develop training opportunities	✓	COMPLETE
Develop and implement a Communications Strategy	✓	COMPLETE
Coordinate and deliver Council's citizenship ceremonies throughout the year	✓	COMPLETE
Coordinate Council's annual Volunteer Service Awards	✓	COMPLETE
Plan and deliver a digital arts story telling program	✓	COMPLETE

* Draft Volunteering Strategy developed and community engagement completed. The final Strategy was endorsed by Council in July 2021.

Environmental Health

Assessment of new food businesses (permanent and mobile food businesses) in accordance with the <i>Food Act 2003</i>	✓	COMPLETE
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Natural Resource Management

Engage and educate the community in NRM to raise awareness of the value of sustainably managed natural resources	✓	COMPLETE
--	---	----------

Waste Management

Develop a Huon Valley Waste Management Strategy*	↻	ONGOING
Continue to develop and implement a community education program to encourage waste minimisation	✓	COMPLETE
Continue to operate Southbridge Re-Use Shop	✓	COMPLETE
Continue to provide a kerbside collection service and assess requests to expand service area	✓	COMPLETE

* In development. Stage 1 of community engagement completed. A draft of the strategy will be completed in late 2021.

2020–21 ANNUAL PLAN ACTIONS

Undertake testing, reporting and monitor former land fill sites as required to meet conditions of the Environmental Protections Notices (EPNs)	✓	COMPLETE
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Create and distribute a Waste Management Guide to promote recycling and waste diversion	✓	COMPLETE
---	---	----------

Parks and Reserves

Maintain Council's Parks, Reserves and Recreational facilities	✓	COMPLETE
--	---	----------

Implement the asset replacement schedule in relation to Parks and Reserves in accordance with Council's Asset Management Plan	✓	COMPLETE
---	---	----------

Undertake the Parks and Reserves Asset inspection programs	✓	COMPLETE
--	---	----------

Technical Services

Review Asset Management Plans	✓	COMPLETE
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Administer, maintain and update asset data	✓	COMPLETE
--	---	----------

Coordinate and respond to service requests	✓	COMPLETE
--	---	----------

Issue permits required as a road authority under National Heavy Vehicle Regulator Law	✓	COMPLETE
---	---	----------

Road Maintenance

Maintain Road Network in accordance with Council's Asset Management Plan and agreed service levels	✓	COMPLETE
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Maintain footpaths, kerb and channel networks in accordance with Council's Asset Management Plan and agreed service levels	✓	COMPLETE
--	---	----------

Maintain Bridge network in accordance with Council's Asset Management Plan and agreed service levels	✓	COMPLETE
--	---	----------

Construction and Town Services

Delivery and implementation of the 2020–21 Roads Capital Works Program	✓	COMPLETE
--	---	----------

Delivery and implementation of the 2020–21 Footpaths, Kerbs and Channel Capital Works Program		COMPLETE
Delivery and implementation of the 2020–21 Bridges Capital Works Program		COMPLETE
Facilities Management		
Undertake Essential Health and Safety Features Inspections and complete Annual Maintenance Statement		COMPLETE
Inspect and maintain Council's asbestos register		COMPLETE
Maintain Council buildings in accordance with Council's Asset Management Plan and agreed service levels		COMPLETE
Delivery and implementation of the 2019–2020 Buildings Capital Works Program		COMPLETE



Community Wellbeing and Liveability

Strategic Objective 4

The characteristics of a place, as a means for attracting and retaining people, is based on a mix of what is here – the natural environment, its developed attributes and the “way the place works” in terms of individual, familial and social networks and support systems. There are many aspects of a place which attract and retain people in a community. The natural environment, the economic environment and the social environment are all factors.

Our goal is to ensure:


- People experience a sense of purpose, inclusion, recognition, value and wellbeing
- Support and services are relevant and accessible when needed
- People feel safe
- Diversity of values and ideas is encouraged, respected and used to achieve creative solutions
- People feel empowered and are encouraged to formally and informally provide leadership and effort to contribute to the community
- People work together, share knowledge and experience to achieve common outcomes


Strategic and trend indicators include:

- Community satisfaction (LGAT survey criteria)
- Community-based activity profile
- Aged living at home
- Community health profile
- Australian Early Childhood Development Index
- Socio-economic community profile
- Community profile data
- Key health indicators
- Population retention and attraction
- Engagement in key community conversations

Economic Development

Progress the implementation of Huon Valley Brand Strategy in accordance with the approved Implementation Plan  **COMPLETE**

Measure the quality of life and wellbeing in Huon Valley townships and communities as a Neighbourlytics 'Launch Cities' participant for 2020 and initiate the development of a Huon Valley Population Growth and Development Strategy*  **ONGOING**

Encourage business networking within the Huon Valley and circulation of information and advice in relation to support and training opportunities including establishing a Huon Valley Economic Recovery Network to provide opportunity for local community business representatives to inform recovery efforts  **COMPLETE**

* Final Neighbourlytics scorecard expected July 2021. Development of a Huon Valley Population Growth and Development Strategy deferred to be undertaken as part of Council's new Strategic framework.

Community Development

Maintain and develop collaborative partnerships with key individuals, community groups, organisations and services  **COMPLETE**


Actively engage with community to seek feedback and identify priorities for strategic actions  **COMPLETE**


Collaborate with community and partners to support community-led, place based Health and Wellbeing programs  **COMPLETE**

Support the Huon Valley Service Provider Network  **COMPLETE**


Maintain an online Community Directory  **COMPLETE**


Support The Right Place program in the Huon Valley  **COMPLETE**

Actively engage with young people to seek feedback and identify priorities for strategic actions  **COMPLETE**

Facilitate communication and networking between Youth Service Providers and community champions  **COMPLETE**

Facilitate youth focused activities throughout the Huon Valley  **COMPLETE**

Facilitate communication and networking between Child and Family Service Providers and community champions  **COMPLETE**

Facilitate communication and networking between Positive Ageing Service Providers and community champions  **COMPLETE**

2020–21 ANNUAL PLAN ACTIONS

Manage the day to day operations of the Council's Retirement Villages in accordance with the <i>Retirement Villages Act 2004</i>	✔	COMPLETE
--	---	-----------------

Collaborate with community and partners to support community-led, place-based Arts and Culture programs	✔	COMPLETE
---	---	-----------------

Council maintains an online Artist and Makers Directory	✔	COMPLETE
---	---	-----------------

Develop a Reconciliation Action Plan*	🔄	ONGOING
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Subject to grant funding coordinate the Gearing Up Learner Driver Mentor program	✔	COMPLETE
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Council will support local festivals and events	✔	COMPLETE
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Manage Council's annual Community Grants program	✔	COMPLETE
--	---	-----------------

Support the operations of Council's Facility Management Committees	✔	COMPLETE
--	---	-----------------

** Draft Reconciliation Action Plan (Reflect) was presented to Council in 2020–21. The final document is scheduled for the November Council Meeting for endorsement.*

Children's Services

Continue to provide a range of early learning and care options throughout the Huon Valley	✔	COMPLETE
---	---	-----------------

Continue to seek Federal and/or State Investment in the construction of Outside School Hours Care Facility at Huonville	✔	COMPLETE
---	---	-----------------

Medical Services


Work with key agencies to develop and deliver health and promotion of disease prevention activities and events	✔	COMPLETE
--	---	-----------------


Continue to develop and maintain close working relationships with General Practices, allied health professionals and other service providers to ensure the community has access to quality and efficient health care services	✔	COMPLETE
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Continue participation on the relevant health related Committees	✔	COMPLETE
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Continue to deliver medical services to the Dover and Geeveston community	✔	COMPLETE
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Recreation Services

Continue to operate and promote the Port Huon Sports Centre, Cygnet Sports Centre and the Huonville Swimming Pool  **COMPLETE**

Development and implementation of the Huon Lawn Cemetery Master Plan*  **ONGOING**

** Draft Master Plan completed pending outcome of sale of land process, to be resolved in 2021–22.*

Liaise with Community sporting groups, Department of Communities, Sport and Recreation and Special Committees of Council to maintain close working relationships and identify and seek funding opportunities  **COMPLETE**

Implementation of the Huon Valley Recreation Plan  **COMPLETE**


Implementation of the Ranelagh Recreation Ground Master Plan  **COMPLETE**

Management of playgrounds, recreation areas including sports grounds and dog exercise areas  **COMPLETE**

Development of a Southport Recreation Master Plan*  **ONGOING**


** On hold due to plan development subject to purchase of land process currently underway, to be resolved in 2021–22.*

Emergency Management

Maintain networks with key stakeholders, e.g. Bureau of Meteorology, State Government agencies and local service providers including:  **COMPLETE**

- Maintaining membership and attending meetings:
- Flood Warning Consultative Committee (FWCC)
- Southern Regional Emergency Management Committee (SREMC)
- Southern Regional Social Recovery Committee (SRSRC)
- Huon Valley Emergency Management Committee (HVEMC)
- Other relevant emergency management meetings and seminars

Support the emergency services by facilitating the operation of the Huon Valley Emergency Services Unit  **COMPLETE**

To ensure the capacity to operate sites as identified in the Emergency Management Plan including annual reviews of identified sites and activation procedures  **COMPLETE**

Implementation of the four Huon Valley Flood Studies' recommendations (subject to funding)  **COMPLETE**

2020–21 ANNUAL PLAN ACTIONS

Community Services Administration including Communications and Media

Coordinate Council's annual Greg Norris Memorial Scholarships  **COMPLETE**

Development of a Volunteering Strategy*  **ONGOING**

Advocate for ongoing access to services and facilities  **COMPLETE**

Maintain and develop collaborative partnerships with community groups, organisations and agencies  **COMPLETE**

Develop and implement a Communications Strategy  **COMPLETE**

Coordinate and deliver Council's citizenship ceremonies throughout the year  **COMPLETE**

Coordinate Council's annual Volunteer Service Awards  **COMPLETE**


Facilitate community engagement on behalf of Council in accordance with Council's Community Engagement Framework  **COMPLETE**


Plan and deliver a digital arts story telling program  **COMPLETE**


** Draft Volunteering Strategy developed and community engagement completed. The final Strategy was endorsed by Council in July 2021.*

Environmental Health

Implement the school based immunisation program to high schools within the municipal area  **COMPLETE**

Provide training and targeted education to priority community groups (such as child care centres) on food handling practices, standards and legislative requirements  **COMPLETE**

Make amendments to the Environmental Health Plan where applicable and consider whether Council adoption/ endorsement is required. Environmental Health annual report to the Director of Public Health (annual questionnaire provided by the Director each year) by 30 September. Annual Recreational Water Quality report to be submitted to the Director by 30 September. Annual Drinking Water Quality Report to be submitted to the Director by 30 September  **COMPLETE**

Undertake inspections and enforcement as required under the *Food Act 2003*  **COMPLETE**



2020–21 ANNUAL PLAN ACTIONS

Perform inspections of events where Place of Assembly Licences have been issued to ensure compliance with <i>Public Health Act 1997</i> and other relevant components of the <i>Building Act 2016</i>	✓	COMPLETE
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Regulate Council issued Environment Protection Notices (EPN)	✓	COMPLETE
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Respond to and take action on general compliance enforcement issues in relation to public health and environmental nuisances in accordance with Council's Enforcement Policy	✓	COMPLETE
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Assess applications for caravan permits	✓	COMPLETE
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Compliance

Enforce the <i>Dog Control Act 2000</i> in accordance with the Huon Valley Dog Management Policy	✓	COMPLETE
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Assess applications in relation to licence to keep dogs under the Dog Control Act 2000	✓	COMPLETE
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Undertake Fire Hazard Abatement Program including community awareness campaign and education and assistance to landowners as required	✓	COMPLETE
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Enforce the <i>Land Use Planning and Approvals Act (LUPAA) 1993</i> in accordance with the <i>Huon Valley Interim Planning Scheme (HVIPS) 2015</i>	✓	COMPLETE
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Enforce the <i>Traffic Act 1925</i> and enforce Council By-Laws relating to vehicle parking and use of Council land and roads	✓	COMPLETE
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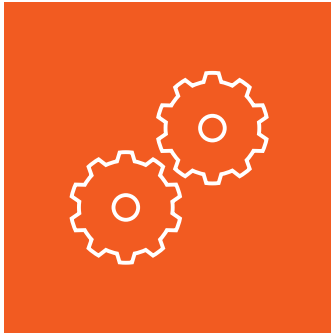
Managing and responding to escaped livestock including impounding and seizure	✓	COMPLETE
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Continue to reunite impounded or at large dogs and other animals with their owners	✓	COMPLETE
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Educate and raise awareness of regulations and compliance requirements	✓	COMPLETE
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Building and Plumbing

Enforce the <i>Building Act 2016</i> to ensure compliance with the Building Regulations and Plumbing Regulations	✓	COMPLETE
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Council Sustainability, Capacity and Governance

Strategic Objective 5

The broad functions of Council are to:

- Provide for the health, safety and welfare of the community
- Represent and promote the interests of the community
- Provide for the peace, order and good government of the municipal area

In performing these roles and functions and delivering on the Objectives of the Strategic Plan the Council is committed to the practice of good governance, meeting the highest standards of accountability and transparency, and consulting, involving and being accountable to the community.

Council must take into account the diverse needs of the local community in its decision making, set and monitor strategic objectives and ensure resources are managed in a responsible manner.

The practise of good governance makes a significant contribution to improving community life, connecting and engaging communities, provision of better and appropriate services and more efficient use of resources.

Characteristic and trend measures include:

- Legal and statutory compliance
- Financial compliance and stability
- Increased external funding
- Development of partnerships

Legal

Review existing By-Laws and develop new By-Laws where required*



ONGOING

Administer, maintain and review the Council's Agreements Register



COMPLETE

Oversee any Council court action, deal with and respond to public liability and professional indemnity insurance claims against the Council and liaison with Council's insurers where required



COMPLETE

** Preliminary engagement on the Draft Miscellaneous Amendments By-Law considered by the Council at its June ordinary meeting. Formal advertising and finalisation of the By-Law to be undertaken during July 2021, for completion in September 2021.*

2020–21 ANNUAL PLAN ACTIONS

Review, comment and participate in debate on proposed legislative or policy changes as they affect Council operations including the review of the legislative framework for Local Government and the making of submissions to the Government, LGAT and STCA	✔	COMPLETE
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Review and respond to Ombudsman enquiries and complaints including making recommendations internally regarding the subject matter of the enquiry or complaint	✔	COMPLETE
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Review and respond to correspondence from Crown Land Services regarding applications for purchase or licence of crown land	✔	COMPLETE
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Governance

Preparation of Council meeting, General Manager's Performance Review Committee, Audit Panel Committee and Councillor Workshop Agendas and Minutes in accordance with Statutory requirements	✔	COMPLETE
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Actively participate in peak Local Government bodies (LGAT and TasWater)	✔	COMPLETE
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Continue to update the Legislative Compliance Checklist and undertake audits as agreed with the Audit Panel *	➔	ONGOING
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** Audits not completed due to change in priority. Checklist due for review October 2021 with audits to be completed December 2021.*

Maintain Council's Authorised Officer Register required for administration and enforcement of acts, regulations and By-Laws	✔	COMPLETE
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Undertake roles and functions under the Right to Information, Personal Information Protection and Public Interests Disclosures legislation	✔	COMPLETE
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Administer and maintain the register of the Council's delegations and to review as required	✔	COMPLETE
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Deal with Councillor Code of Conduct complaints for referral	✔	COMPLETE
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Coordinate the preparation and review of the Council's Annual Plan and commence work on development of a new community vision, strategic plan and supporting framework	✔	COMPLETE
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Initial receipt and review of petitions lodged with the Council	✔	COMPLETE
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Implementation of the Internal Audit Plan	✔	COMPLETE
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Ensure Corporate Policy Framework is maintained and develop, administer and review policies and procedures relevant to the Legal and Governance Services Department	✓	COMPLETE
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Develop and implement an updated Customer Service Charter	✓	COMPLETE
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Customer Service

Implement Customer Service Satisfaction Survey and analysis of feedback.	✓	COMPLETE
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Provide a high standard of customer services both internally and externally	✓	COMPLETE
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Increase online customer service capacity by:	✓	COMPLETE
<ul style="list-style-type: none"> • Pensioner remissions online • New dog registrations online 		

Electronic lodgement of planning applications ready for handover to Environment and Development Services (EDS) for implementation*	➔	ONGOING
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* This system is largely developed but on hold. Council is also a pilot council and early adopter of the Statewide PlanBuild system, and focus has shifted to supporting the finalisation of this system which Council intends to transition to once fully operational. The PlanBuild system is a multi-million dollar project and should provide far more functionality than our own internal system.

Develop and undertake an internal audit process for review of rates exemptions, remissions, covenants	✓	COMPLETE
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Finance

Review and update Financial Management Strategy (FMS) and Long Term Financial Plan (LTFP)*	➔	ONGOING
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* The Strategy and Plan is currently under review taking into account the impacts of COVID-19, and the current and future needs of the Council. An updated Plan and Strategy will be tabled as part of the 2022–23 Budget process.

Finalise procedures and transition to electronic invoices within FMIS and EDMS (electronic document management system)	✓	COMPLETE
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Transition to new AASB Accounting Standards	✓	COMPLETE
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Information Management

Review the Information Communication Technology (ICT) Strategy 2015 and update for Council endorsement*	➔	ONGOING
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* A draft ICT strategy has been presented to the Executive Team. Following further consultation, an updated draft is planned to be presented for adoption by December 2021.

Implement a Disaster Recovery Plan for critical Information Technology assets	✓	COMPLETE
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2020–21 ANNUAL PLAN ACTIONS

Migrate all email accounts to Office 365		COMPLETE
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Progress planning for external / internal network security audit		COMPLETE
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Increase the number of staff who have Pathway administration capabilities*		ONGOING
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** This specific action is on hold as a whole of organisation review to determine the best model for Pathway administration into the future is underway.*

Human Resources

Analysis of Work Health Safety (WHS) incidents and corrective actions		COMPLETE
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Deliver ongoing WHS training and development		COMPLETE
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Review of WHS documentation		COMPLETE
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Review injury management processes		COMPLETE
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Review HVC contractor WHS management processes		COMPLETE
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Ongoing worksite visitation program by WHS officer		COMPLETE
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Implement staff training and development		COMPLETE
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Efficiency of payroll process		COMPLETE
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Completion of Enterprise Agreement bargaining (held over from 2019/20 due to COVID-19)*		ONGOING
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** Negotiations are complete and the new Agreement was approved by the Fair Work Commission on 21/9/2021.*








Community Services Administration including Communications and Media

Communicate and promote Council information, events and activities to the local media and community		COMPLETE
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Develop and implement a Communications Strategy		COMPLETE
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Planning

Provide planning information for applicants and the public		COMPLETE
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Implementation of Local Planning Schedule for the Tasmanian Planning Scheme*		ONGOING
Amendments to planning applications		COMPLETE
Planning Appeals and Hearings		COMPLETE
Development Engineering assessment for development applications and applications for subdivision		COMPLETE
Review of building and plumbing applications lodged for ensuring consistency with prior Planning approvals		COMPLETE
Development engineering assessment of applications for works		COMPLETE
Assess applications submitted under <i>Local Government (Building and Miscellaneous Provisions) Act 1993</i>		COMPLETE

* Draft Local Provision Schedule endorsed by Council. Under assessment by Tasmanian Planning Commission. It is anticipated the Tasmanian Planning Scheme will apply during 2022.



Statutory Reports

for the period ending 30 June 2021

Enterprise Powers statement

This report is made pursuant to Section 72 of the *Local Government Act 1993*.

Section 72(1)(ca) requires us to provide a statement of activities and performance of the Council in relation to any activity undertaken pursuant to Section 21 of the Local Government Act 1993 'Enterprise Powers'.

Geeveston Town Hall

In September 2015, the Huon Valley Council established the Geeveston Town Hall Co Ltd.

The purpose of the Company is to promote the Town Hall as an entity for the specific purpose of managing and controlling the present and future use of the Town Hall.

The financial performance of this entity is reported in our set of Financial Statements.

Donated land statement

This report is made pursuant to Section 72 of the *Local Government Act 1993*. No donations of land were made by us during the 2020–21 financial year.

Public Interest Disclosure Statement

This report is made pursuant to Section 86 of the *Public Interest Disclosures Act 2002*. No public interest disclosures were made during the 2020–21 financial year.

Copies of the *Huon Valley Council Public Interest Disclosures Act 2002 Procedures, GOV-CORP 015* are available for inspection on our website or from the Customer Service Centre.

Code of Conduct complaints

This report is made in relation to numbers of complaints made of alleged breaches of the Huon Valley Council's Code of Conduct for Councillors.

One complaint was lodged in relation to alleged breaches of the Code of Conduct in the 2020–21 financial year against one Councillor.

The Panel took no action on the complaint.

The total cost in respect of all code of conduct complaints paid during the financial year was \$11,422 (excluding GST). It should be noted that these costs related to complaints in the 2019–20 financial year. Invoices had not been issued to us for any complaints lodged and dealt with in the 2020–21 financial year. These will be reflected in the 2021–22 figures.

Ombudsman complaints

This report is made in relation to the numbers of complaints made under the *Ombudsman Act 1976* to the Ombudsman regarding administrative action undertaken by us.

The Ombudsman made preliminary inquiries with us regarding two complaints that were found to be unsubstantiated and therefore required no further action.

Integrity Commission complaints

Since 2017 the Integrity Commission has been providing individual councils with updates on the number of complaints during the financial year.

The Commission received three complaints regarding the Huon Valley Council during the 2020–21 financial year. All complaints were dismissed.

Right to Information Act 2009

This report is provided in accordance with the General Manager's responsibilities as principal officer of the Council under section 23 of the Right To Information Act 2009.

Routine and required disclosures

As soon as practicable after the end of each financial year, the General Manager is to provide details on information published as required disclosures or routine disclosures by the public authority.

Under the Act:

- "Required disclosure" means a disclosure of information by the Council where the information is required to be published by the Act or any other Act, or where disclosure is otherwise required by law or enforceable under an agreement
- "Routine disclosure" means a disclosure of information by the Council that the Council decides may be of interest to the public, but which is not a required disclosure, an assessed disclosure or an active disclosure.

We published an extensive amount of information as required and make routine disclosures.

This information can be found at www.huonvalley.tas.gov.au and includes copies of Council minutes and agenda, progressive publication of our policies and strategies, Strategic Plan and Annual Plan.

General information is also made available in relation to our application processes at the Customer Service Centre, and information is also provided in response to phone, mail and email enquiries.

Assessed disclosures

As soon as practicable after the end of each financial year, the General Manager is to provide details on information released as assessed disclosures. Under the Act, "assessed disclosure" means a disclosure of information by us in response to a formal request from a person, made under the Act.

An assessed disclosure is a last resort application and will not apply where the information is otherwise available by way of a required, routine or an active disclosure. In most instances of applications for assessed disclosure, the information was otherwise available for purchase in accordance with our Access to Information Policy or was otherwise publicly available or made publicly available. In these cases, the provisions of the Act do not apply and separate application is to be made for the application.

Where the information being purchased included matters that are otherwise exempt under the Act, this exempt information is omitted.

Number of Applications Received

Number of applications for assessed disclosure of information received during 2020–21	8
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Applications Accepted

Number of applications for assessed disclosure accepted for decision	4
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Number of applications for assessed disclosure received not accepted for decision	4
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Applications Decided

Number of applications accepted for assessed disclosure and decided	5
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The number of accepted applications decided during 2020–21 where the outcome was:

The information requested was provided in full	1
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The information requested was provided in part	3
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None of the information requested was provided	1
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Reasons for Decisions

For applications decided during 2020–21 the reasons why the information requested was not provided in full:

Not in possession or held by an excluded body

The number of accepted applications decided where information requested was not in the possession of the public authority or Minister (s.5) including when the information requested is located at the Archives Office and is available for inspection at that Office (s.11(3)).	1
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Transferred

The number of applications that were transferred (s.14)	Nil
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Deferred

The number of accepted applications where the provision of information requested was deferred (s.17)	Nil
Refused	
The number of accepted applications refused during 2020–21	1
Exemptions	
The number of applications decided where information requested was exempted from disclosure in full or part	2
For applications exempted in full or in part, the number of applications for which the following sections were used as reasons for exempting information from disclosure was:	
• Information relating to the enforcement of the law (s.30)	1
• Personal information of a person other than the applicant (s.36)	1
Withdrawn	
The number of accepted applications where the application was withdrawn by the applicant before a decision	Nil
Time to Make Decisions	
Number of accepted applications decided between 1 and 20 working days of the application being accepted	5

Reviews

Internal Reviews

Number of internal reviews that were requested	Nil
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External (Ombudsman) Reviews

Number of external reviews that were requested =	Nil
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Membership of joint authorities

The Huon Valley Council was a member of the following joint authorities during 2020–21:

- Southern Tasmanian Councils Authority

TasWater

Along with the other Tasmanian councils, Huon Valley Council was a part owner of TasWater, the council-owned state water and sewerage corporation.

REPORTS

Public Tenders

For the purposes of section 72(1)(e) of the Act, a council needs to report the following in its annual report in relation to any contract for the supply or provision of goods or services valued at or exceeding \$250,000 (excluding GST), that is entered into, or extended under regulation 23(5)(b), in the financial year the annual report relates:

Description	Period	Extension period	Value	Business Name	Business Address
Winning and Crushing of material at Lords Quarry and Tylers Quarry 2020–21	2020–21	N/A	\$274,320	GADTECH Pty Ltd	8420 Channel Highway, Cradoc, Tasmania 7109
Supply, Delivery and or Placement of Concrete, Gravels and Loams	2020–21	N/A	\$291,989	Duggans Pty Ltd	268–272 Georgetown Road, Rocherlea 7248
Supply raised walking platform	2020–21	N/A	\$321,709	Wagner Group Holdings Pty Ltd	268–272 Georgetown Road, Rocherlea 7248
Supply and delivery of one Motor Grader Plant 5136	2021–22	N/A	\$353,552	Komatsu	2 Whitestone Drive, Austins Ferry, Tasmania 7011
Supply and delivery of one Motor Grader Plant 5134	2021–22	N/A	\$355,552	Komatsu	1521 Channel Highway, Margate, Tasmania 7054
Supply and Delivery of Four Wheel Drive Tractor 5118	2020–21	N/A	\$355,552	Midland Tractors (John Deere)	GPO Box 191, Hobart 7001
Supply and Delivery of Four Wheel Drive Tractor 5130	2020–21	N/A	\$355,552	Midland Tractors (John Deere)	1 Ellison St Huonville
Electricity Supply for Small sites	01/01/2021–31/12/2024	N/A	Estimated \$387,482	Aurora Energy	11 Ballera Court, Wellcamp QLD
Supply of Pavement Stabilisation on Selected Roads	2020–21	N/A	\$478,104	Andrew Walter Constructions	10b Duncan Street, Montrose Tas 7010
Supply, Delivery and or Placement of Concrete, Gravels and Loams	2020–21	N/A	\$530,000	CM Concreting Pty Ltd	10b Duncan Street, Montrose Tas 7010
Supply and or Laying of Bituminous Surfacing of Roads	2020–21	N/A	\$1,544,327	Rockit Asphaltting Pty Ltd	546 Brinktop Road, PENNA TAS 7171

For the purposes of section 72(1)(e) of the Act, a council is to report in its annual report all instances where regulation 27(a) and (i) have been applied, with the following details:

Description	Amount	Name of the Supplier	Reason
Installation of raised walking platform	\$289,104	VEC Civil Engineering Pty Ltd	Variation to contract

For the purposes of section 72(1)(e) of the Act, a council is to report the following in its annual report in relation to any contract, for the supply or provision of goods or services valued at or exceeding \$100 000 (excluding GST) but less than \$250 000, that is entered into, or extended, in the financial year the annual report relates:

Description	Period	Extension period	Value	Business Name	Business Address
Supply and Delivery of Four Wheel Drive Tractor 5118	2020/2021	N/A	\$110,909	Midland Tractors (John Deere)	10b Duncan Street, Montrose Tas7010
Electricity Supply for Large Sites	July 2022–Dec-2024	N/A	Estimated \$112,039	Aurora Energy	GPO Box 191, Hobart 7001
Supply and Delivery of Four Wheel Drive Tractor 5130	2020/2021	N/A	\$115,455	Midland Tractors (John Deere)	10b Duncan Street, Montrose Tas7010
Supply and/or Delivery of Re-Sheeting Gravel	2020–21	N/A	\$192,275	Duggans Pty Ltd	8420 Channel Highway, Cradoc, Tasmania 7109
Internal Cleaning Services – Huon Valley Council Buildings 2021–24	2021–24	N/A	\$208,655	Lazaro Pty Ltd	Level 6, Reserve Bank Building, 111 Macquarie Street, Hobart Tas 7000

REPORTS

Grants and Benefits

In accordance with Section 77 of the *Local Government Act 1993*, we have listed below all details of grants made and benefits provided during the financial year.

A benefit provided may include:

- In-kind assistance
- Fully or partially reduced fees, rates or charges
- Remission of rates or charges.

Recipient	Description	Amount \$
Andrew Brassington – Australian Wooden Boat Festival Maritime Trail	In Kind Event Support – Equipment Loan Estimate	84
Anne Foley	Community Recovery Grant – Community Garden & Pizza Pit	500
Bendigo Bank	Hall Hire reduction – Bendigo Bank Annual General Meeting	60
Castle Forbes Bay Recreation Group	Community Recovery Grant – Castle Forbes Bay Recreation Art Exhibition 2022	500
Community Refugee Sponsorship Initiative (Cygnet Garden Market)	In Kind Event Support – Equipment Loan Estimate	109
Cradoc Fire Brigade	Fee waiver – development application for storage container	265
Crystelle Vanderplas	Greg Norris Memorial Health Scholarship 2019 – Second Payment	1,500
Cygnet ANZAC Day Service	In Kind Event Support – Equipment Loan Estimate	80
Cygnet Arts Council	Hall Hire Reduction – Cygnet Town Hall Supper Room	160
Cygnet Community Arts Council	Community Recovery Grant – Out of Haiku – Community Celebration	500
Cygnet Community Hub – Cygnet Markets	In Kind Event Support – Equipment Loan Estimate	417
Cygnet Primary School	Educational Award	50
Cygnet RSL – Remembrance Day	In Kind Event Support – Equipment Loan Estimate	18
Dagmar Richter	Hall Hire Reduction – Dover Oval Oval (15 weeks)	330
Damien English	Community Recovery Grant – Huon Community Bonfire Night	2,000
Dover and Far South Action Group – Tassal 10 Fun Run	In Kind Event Support – Equipment Loan Estimate	235

Recipient	Description	Amount \$
Dover and South Action Group	Community Recovery Grant – Community Film Night	500
Dover and South Action Group – Dover Christmas Party	In Kind Event Support – Equipment Loan Estimate	116
Dover and South Action Group (Gary Ashdown)	Community Recovery Grant – Dover Seafest 2021	1,350
Dover District School	Educational Award	150
Dover Museum & Gallery	Community Recovery Grant – Museum & Gallery Bringing Us Together	500
Emma McAfee	Community Recovery Grant – Montessori Parent Infant Program	500
Eve Strautins	Hall Hire Reduction – Dover Oval Clubrooms (15 weeks)	160
Folk Club	In Kind Event Support – Equipment Loan Estimate	60
Franklin ANZAC Day Service	In Kind Event Support – Equipment Loan Estimate	72
Franklin Primary School	Reduction of development application fees – shade sail	500
Franklin Primary School	Educational Award	50
Franklin Progress Association	Hall Hire reduction – Palais Theatre for Bushfire Drop-in Session	130
Fraser Fitness (Emma Fraser)	Hall Hire Reduction/waiver – Mt River Hall (15 weeks)	143
Geeveston ANZAC Day Service	In Kind Event Support – Equipment Loan Estimate and Traffic Management Plan	241
Geeveston Community Centre Inc.	Community Recovery Grant – Open Air Cinema – Geeveston	500
Geeveston Community Centre Inc. Scrubby Hill Farm	Community Recovery Grant – Scrubby Hill Harm Allotment Tool Library	2,000
Geeveston Primary School	Educational Award	50
Geeveston Twilight Feast	In Kind Event Support – Equipment Loan Estimate	473
Glen Huon Primary School	Educational Award	50
Huon Art Exhibition Group – Huon Arts Award	Hall Hire Reduction – Cygnet Town Hall	500
Henrietta Manning	ArtBox Exhibition Fee Waiver – November – Inside Out	200
Huon Anglican Church	Community Recovery Grant – Livestream Huon Church Services and Events	1,294
Huon Art Exhibition Group	Event Support – Huon Art Award	1,000
Huon Bike Collective	Waiver of development application fee – at Huonville PCYC	530
Huon Districts Pony Club (State Dressage & Show Jumping Championship)	Event Support – Equipment Loan Estimate and Restoration of Grounds	3,131

REPORTS

Recipient	Description	Amount \$
Huon Folk Incorporated	Community Recovery Grant – Cygnet Folk Festival Volunteers Meet and Greet	500
Huon Folk Incorporated – Afternoon at Port Cygnet Cannery	In Kind Event Support – Equipment Loan Estimate	96
Huon Lions Club	Hall Hire Reduction – Baden Powell	500
Huon Valley Concert Band – Huon Twilight Concert	In Kind Event Support – Equipment Loan Estimate	108
Huon Valley Council	Fee Waiver – Development fee, Huon Lawn Cemetery	916
Huon Valley Council	Plumbing fee reduction – fire hydrant at Southbridge	555
Huon Valley Council	Fee Waiver – Partial change of use to a community hub	495
Huon Valley Council	Fee Waiver – Upgrade of Cenotaph in Cygnet	265
Huon Valley Garden Club – Open Garden	In Kind Event Support – Equipment Loan Estimate	20
Huon Valley PCYC	Fee Waiver of development fees – 50%	646
Huon Valley PCYC	Community Recovery Grant – Community Chit Chat Equipment	500
Huon Valley Refugee Support Group	Event Support Grant – Cygnet Garden Market Promotional Signage	640
Huonville Community Playgroup	Community Recovery Grant – Huonville Community Playgroup Resource Kit	1,905
Huonville High School	Educational Award	100
Huonville Men's Shed	Community Recovery Grant – Recreation Area Fitout	500
Huonville Primary School	Educational Award	50
Immaculata Mission School	Hall Hire Reduction – Cygnet Town Hall	450
Jaimi-lee Armstrong	Greg Norris Memorial Health Scholarship 2020 – First Payment	1,500
Judbury Community Centre – Judbury Market	In Kind Event Support – Equipment Loan Estimate	487
Lady Franklin Heritage Park Pty Ltd	Community Recovery Grant – St John's Church Art Exhibition Space	2,000
Lucy Wilson	Hall Hire Reduction – Dark Clouds Silver Lining Screening – Cygnet Town Hall	90
Mark Geeves (Virtual Camino Way to St James Pilgrim Walk 2021)	Hall Hire Waiver – Mt River Hall	140
Martin Gallasch	Greg Norris Memorial Health Scholarship 2018 – Final Payment	1,500
Mount Carmel School	Books	63
Oura Oura House	Community Recovery Grant – Oura Oura House Sewing Room – Occupational Health & Safety Project	1,826

Recipient	Description	Amount \$
Oura Oura House	Community Recovery Grant – Training workshop for Oura Oura – Aboriginal Thinking, culture and connection to place	500
Palais Theatre	Fee Waiver – Development application fee for caravan park Hays Road, Franklin	505
Palais Theatre – Event	In Kind Event Support – Equipment Loan Estimate	90
Palais Theatre – Franklin Market	In Kind Event Support – Equipment Loan Estimate	971
Palais Theatre – Garage Sale	In Kind Event Support – Equipment Loan Estimate	45
Pat Synge (Huon Valley Residents & Ratepayers Association)	Hall Hire Reduction – Cygnet Town Hall Supper Room for Expo	67.5
Pelverata Hall Management Committee – Pelverata Community Christmas Party	In Kind Event Support – Equipment Loan Estimate	120
Peregrine School	Educational Award	50
Port Esperance Sailing Club	Community Recovery Grant – Port Esperance Regatta, Dover	2,000
Port Huon Progress Association	Community Recovery Grant – Relaunching the Port Huon Progress Association	380
Port Huon Progress Association – Port Huon Community Picnic	In Kind Event Support – Equipment Loan Estimate	328
Redeemer Church – Huonville Family Carols	In Kind Event Support – Equipment Loan Estimate	120
Rowing Tasmania – Rowing Regatta	In Kind Event Support – Equipment Loan Estimate	339
Ruth Lindsell Ripples Art Farm	ArtBox Exhibition Fee Waiver – December	200
Sacred Heart Catholic School	Educational Award	50
Salon	Community Recovery Grant – Dark Cave: Sky Light	2,000
Sandra Kelly	Fee Reduction – Family of 5 children 5 week swimming program	78
Sarah Duggan	Greg Norris Memorial Health Scholarship 2020 – First Payment	1,500
Sarah Swanson – Franklin Halloween Trick or Treat	In Kind Event Support – Equipment Loan Estimate	58
Sheree Martin (Youth Busker Bash)	In Kind Event Support – Equipment Loan Estimate	80
Showmen's Guild of Tasmania – Huon Mega Carnival	In Kind Event Support – Equipment Loan Estimate	325
Southport Community Centre	Community Recovery Grant – 'Past the Shallows' Film Screening	500
St James Catholic College	Educational Award	100

REPORTS

Recipient	Description	Amount \$
Susanna Carlyon	Hall Hire Reduction – Blitz the Blues public Forum – Huonville Town Hall	75
Tasmania Artists and Makers of the Huon	Event Support Grant – Promotional Material	25
Ten Days on the Island	Community Recovery Grant – Ten Days on the Island 2021 – Landscapes: A Chamber Music Journey	2,000
Ten Days on the Island – If These Halls Could Talk	In Kind Event Support – Equipment Loan Estimate	108
Ten Days on the Island – If These Halls Could Talk	Event Support Grant – Glen Huon Hall Event	1,000
University for the Third Age (U3A)	Hall Hire Reduction – Geeveston Community Hall	220
Wendy Edwards	ArtBox Exhibition Fee Waiver – October – Recherche	200

Public Health Statement

Our Environmental Health Unit is responsible for the monitoring and regulation of environmentally relevant activities, while working to maintain healthy communities through public health programs such as the school-based immunisation program.

One of the roles of the Environmental Health Unit and an area objective of ours is to ensure food prepared and sold within the municipal area is safe for human consumption, meets food standards and complies with the Australian Food Standards Code. This objective is achieved through the regular inspection of food premises.

There were 213 registered food businesses in the municipal area during the 2020–21 financial year which included permanent food premises and annually registered mobile food businesses. Additionally, 11 temporary food business registrations were produced for specific events. Our environmental health unit conduct food premises inspections in accordance with the Australian Food Safety Assessment model for food business risk classification and inspection frequency.

A total of 92 inspections of permanent food premises were conducted during the financial year. Our Environmental Health Officers typically regulate and inspect the larger events including the Taste of the Huon, the Huon Show, Cygnet Folk Festival and the Mid-Winter Festival. Due to the response and restrictions around the COVID-19 pandemic, no large events were held requiring assessment and inspection by our Environmental Health Unit.

The Environmental Health Unit is also required to undertake assessments for plumbing permit applications that incorporate an on-site wastewater system. 110 assessments were undertaken.

There are three swimming pools within the Huon Valley municipal area that are offered for public use. A total of 19 swimming pool samples were submitted for analysis during the year. Water quality sampling was also conducted at recreational beaches in the Huon Valley, with 39 samples tested over the summer months. The results of the recreational water sampling will be compiled into the annual Recreational Water Report that is required to be submitted to the Director of Public Health each year.

In accordance with the Tasmanian Drinking Water Quality Guidelines under the *Public Health Act 1997*, we are required to keep a register of private water suppliers including commercial water carriers in the municipal area. These include businesses that are not connected to a reticulated potable water supply and offer water to the public from sources including rainwater tanks, dams and bores. There were 21 businesses registered with us under the *Public Health Act 1997* as a supplier of private water and six registered commercial water carriers operating in the municipal area. The activities and inspections of registered private water suppliers will be compiled into the annual Drinking Water Quality Report and submitted to the Director of Public Health.

The Environmental Health Unit coordinates the School Based Immunisation Program (SBIP) in accordance with requirements of the Public Health Act 1997. The COVID-19 pandemic caused the second session of the SBIP to be postponed until March 2021. Grade 7 students received the diphtheria, tetanus and pertussis (whooping cough) vaccine (dTpa), as well as the human papillomavirus vaccine (Gardasil). Grade 10 students received the meningococcal vaccine (Nimenrix).

REPORTS

Below is a summary of the activities conducted by the Environmental Health Unit during the financial year in accordance with the 2019–2020 Annual Plan.

PUBLIC HEALTH ACT 1997

Type of Premises / Activity	No.	Inspections	Notices/comments
Specific events licence for place of assembly	0	0	Due to COVID-19 restrictions there have been no events large enough to trigger a Place of Assembly in the 2020–21 financial year.
Regulated systems including cooling towers	0	0	No regulated systems registered for 2020–21
Commercial water carriers	6	6	
Private water suppliers	22	0	Annual inspections of private water suppliers not mandatory
Public health risk activity (ear & body piercing and tattoo)	3	3	Tattoo businesses
Pools and spas	3	0	30 samples submitted for analysis which is compliant with sampling requirements
Recreational Beaches	3	0	36 samples submitted for water quality analysis. Beaches included Verona Sands, Randalls Bay and Dover
School based immunisations			Extra school immunisation sessions were conducted in the 2020–21 financial year to catch up on sessions that were postponed due to COVID-19
			Human papillomavirus (Gardasil) 147 vaccines administered
			Diphtheria, tetanus and pertussis 111 vaccines administered
			Nimenrix (Meningococcal) 58 vaccines administered
Complaints relating to unhealthy housing	4	2	Inspections conducted where deemed necessary
Notifiable disease notifications	7	7	All notifications actioned
Permits for private burials and exhumation supervisions	2	2	

FOOD ACT 2003

Type of Premises / Activity	No.	Inspections	Notices/comments
Annually registered permanent registered food business	142	96	
Annually registered mobile food businesses	51	21	Many Mobile Food Businesses not operating due to COVID-19 pandemic
Notification food businesses	5	5	Inspections conducted where deemed necessary
Temporary food registrations	11	3	
Orders or Notices served on food premises	0	0	
Approval of plans for new or alterations to existing food premises	1	1	

ENVIRONMENTAL AND PUBLIC HEALTH NUISANCES

- *Environmental Management & Pollution Control Act 1994 (EMPCA)*
- *Local Government Act 1993 (LGA)*

Complaints received	109
Environment Protection Notices served/ongoing	6
Abatement Notices served (LGA)	5
Infringement notices served (EMPCA) and <i>Litter Act 2007</i>	1

BUILDING ACT 2016 / LAND USE PLANNING AND APPROVALS ACT 1993

On-site waste water assessments for plumbing permits	120
Development Application referrals including subdivision referrals	81

REPORTS

Council Audit Panel

for the period ending 30 June 2021

On 28 January 2015 Council approved the membership structure of the Audit Panel. The Panel is comprised of four members; two independent members and two councillors. Deputy Mayor Sally Doyle and Cr Christine Campbell are members of the Panel, together with independent members Mike Derbyshire (Chair) and Cam Jones.

Meetings

The Huon Valley Council Audit Panel met formally five times during the financial year:

- 18 August 2020
- 6 October 2020
- 1 December 2020
- 9 March 2021
- 1 June 2021

Meetings took place at the Huon Valley Council Chambers, Main Road, Huonville.

Meeting attendance

Attendee	Position	Aug 2020	Oct 2020	Dec 2020	Mar 2021	Jun 2021
Mike Derbyshire	Member Independent Chairperson	✓	✓	✓	✓	✓
Cam Jones	Member Independent Member	✓	✓	✓	✓	✓
Cr Doyle	Deputy Mayor	✓	✓	✓	✓	✓
Cr Campbell	Councillor	✓	✓	✓	✓	✓

Directors, managers and staff of the Council attended meetings as required. Administrative support was provided to the Panel by Council staff.

Independent Auditor's Report
To the Councillors of Huon Valley Council
Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Huon Valley Council (Council), which comprises the statement of financial position as at 30 June 2021 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the General Manager.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, Council's financial position as at 30 June 2021 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

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

My audit responsibility does not extend to the budget figures included in the financial report, the asset renewal funding ratio disclosed in note 10.6, nor the Significant Business Activities disclosed in note 10.5 to the financial report and accordingly, I express no opinion on them.

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

Key Audit Matters

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

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
<p>Valuation of property and infrastructure <i>Refer to notes 6.1 and 9.12</i></p>	
<p>At 30 June 2021, Council’s assets included land, land under roads, buildings and infrastructure assets, such as roads, bridges and stormwater assets valued at fair value totalling \$243.15m. The fair values of these assets are based on market values and current replacement cost.</p> <p>Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. In between valuations Council considers the application of indexation to ensure that carrying values reflect fair values.</p> <p>During 2020-21, Council undertook a full revaluation of stormwater and car park assets. The valuations were determined by external experts, are highly dependent upon a range of assumptions and estimated unit rates.</p>	<ul style="list-style-type: none"> • Assessing the scope, expertise and independence of experts engaged to assist in the valuations. • Evaluating the appropriateness of the valuation methodology applied to determine fair values. • Critically assessed assumptions and other key inputs into the valuation model. • Testing the mathematical accuracy of valuation model calculations. • Evaluating the adequacy of relevant disclosures in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

From the matters communicated with the General Manager, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare

circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

A handwritten signature in black ink, appearing to read 'DB Bond', with a stylized 'D' and 'B' and the name 'Bond' written in a cursive script.

David Bond
**Assistant Auditor-General – Audit
Delegate of the Auditor-General**
Tasmanian Audit Office

5 November 2021
Hobart

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	14,619	14,635	14,528
Statutory fees and fines	2.2	951	1,094	927
User fees	2.3	4,796	5,066	4,846
Grants	2.4	4,368	4,303	4,625
Contributions - cash	2.5	-	70	66
Interest	2.6	200	89	257
Other income	2.7	179	814	3,397
Investment revenue from Water Corporation	2.9	-	212	212
		25,114	26,283	28,858
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	665	2,618	2,339
Contributions - non-monetary assets	2.5	-	896	642
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	(250)	(35)	(955)
		415	3,479	2,027
Total income from continuing operations		25,529	29,762	30,885
Expenses from continuing operations				
Employee benefits	3.1	(11,624)	(12,276)	(11,531)
Materials and services	3.2	(3,136)	(3,376)	(3,609)
Impairment of receivables	3.3	-	-	-
Depreciation and amortisation	3.4	(5,507)	(6,058)	(5,835)
Finance costs	3.5	-	(32)	(41)
Other expenses	3.6	(5,028)	(5,003)	(4,544)
Total expenses from continuing operations		(25,296)	(26,745)	(25,560)
Result from continuing operations		233	3,017	5,325
Net result for the year		233	3,017	5,325
Other comprehensive income				
Items that will be reclassified subsequently to net result				
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment assets	5.1,9.1	-	2,188	(8,696)
Net asset revaluation increment/(decrement)	9.1	-	(1,647)	26,903
Total Other Comprehensive Income		-	542	18,207
Total Comprehensive result		233	3,558	23,532

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	5,404	7,854
Trade and other receivables	4.2	1,096	1,074
Investments	4.3	10,031	7,481
Inventories	4.4	257	13
Non-current assets classified as held for sale	4.5	1,163	-
Other assets	6.3	38	36
Total current assets		17,987	16,458
Non-current assets			
Investment in water corporation	5.1	31,050	28,861
Property, infrastructure, plant and equipment	6.1	252,239	252,012
Right-of-use assets	6.2	101	155
Other assets	6.3	15	15
Total non-current assets		283,405	281,043
Total assets		301,392	297,501
Liabilities			
Current liabilities			
Trade and other payables	7.1	1,602	1,673
Trust funds and deposits	7.2	100	100
Provisions	7.3	2,215	2,080
Lease liabilities	7.4	38	58
Contract liabilities	7.5	1,329	755
Interest-bearing loans and borrowings	8.1	282	275
Total current liabilities		5,566	4,941
Non-current liabilities			
Provisions	7.3	216	188
Lease liabilities	7.4	56	95
Interest-bearing loans and borrowings	8.1	586	867
Total non-current liabilities		858	1,150
Total liabilities		6,424	6,091
Net Assets		294,969	291,410
Equity			
Accumulated surplus		154,623	151,607
Reserves	9.1	140,345	139,804
Total Equity		294,969	291,410

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

Statement of Cash Flows For the Year Ended 30 June 2021

	Note	2021 Inflows/ (Outflows) \$'000	2020 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates		14,515	14,175
Statutory fees and fines		1,094	927
User charges and other fines (inclusive of GST)		5,328	5,446
Grants (inclusive of GST)		4,464	4,650
Contributions (inclusive of GST)	2.5	70	66
Interest received		89	257
Investment revenue from water corporation	2.9	212	212
Other receipts (inclusive of GST)		836	3,496
Net GST refund/(payment)		456	440
Payments to suppliers (inclusive of GST)		(4,298)	(4,473)
Payments to employees (including redundancies)		(11,838)	(11,155)
Finance costs paid		(32)	(10)
Other payments		(5,362)	(4,700)
Net cash provided by (used in) operating activities	9.2	5,532	9,331
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(8,476)	(11,165)
Proceeds from sale of property, infrastructure, plant and equipment		296	100
Capital grants (inclusive of GST)		3,080	3,169
Payments for investments		(2,550)	1,334
Net cash provided by (used in) investing activities		(7,650)	(6,562)
Cash flows from financing activities			
Repayment of lease liabilities (principal repayments)		(58)	(85)
Repayment of interest bearing loans and borrowings		(275)	(268)
Net cash provided by (used in) financing activities	9.3	(332)	(353)
Net increase (decrease) in cash and cash equivalents		(2,450)	2,416
Cash and cash equivalents at the beginning of the financial year		7,854	5,437
Cash and cash equivalents at the end of the financial year	9.4	5,404	7,854
Restrictions on cash assets	4.1		
Financing arrangements	9.5		
Non-cash financing and investing activities	9.6		

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

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

2021	Note	Accumulated Surplus 2021 \$'000	Revaluation Reserve 2021 \$'000	Fair Value Reserve 2021 \$'000	Other Reserves 2021 \$'000	Total Equity 2021 \$'000
Balance at beginning of the financial year		151,607	139,531	(7,632)	7,905	291,410
<i>Effect of changes in accounting policy for:</i>						
Correction of prior period error						
Adjustment on change in accounting policies		-	-	-	-	-
Restated opening balance		151,607	139,531	(7,632)	7,905	291,410
Net result for the year		3,017	-	-	-	3,017
Other Comprehensive Income:						
Fair value adjustments for financial assets at fair value						
Fair Value adjustment on equity investment assets	5.1,9.1	-	-	2,188	-	2,188
Net asset revaluation increment/(decrement)	9.1	-	(1,647)	-	-	(1,647)
Total comprehensive income		154,623	137,884	(5,443)	7,905	294,969
Transfers between reserves		-	-	-	-	-
Balance at end of the financial year		154,623	137,884	(5,443)	7,905	294,969

2020		Accumulated Surplus 2020 \$'000	Asset Revaluation Reserve 2020 \$'000	Fair Value Reserve 2020 \$'000	Other Reserves 2020 \$'000	Total Equity 2020 \$'000
Balance at beginning of the financial year		142,571	112,602	1,064	11,851	268,088
Adjustment due to AASB 15 adoption		(210)	-	-	-	(210)
Adjustment due to AASB 16 adoption		-	-	-	-	-
Correction of prior period error		-	-	-	-	-
Adjustment on change in accounting policies		-	-	-	-	-
Restated opening balance		142,361	112,602	1,064	11,851	267,878
Net result for the year		5,325	-	-	-	5,325
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets						
Fair Value adjustment on equity investment assets	5.1,9.1	-	-	(8,696)	-	(8,696)
Net asset revaluation increment/(decrement)	9.1	-	26,903	-	-	26,903
Total comprehensive income		147,686	139,505	(7,632)	11,851	291,410
Transfers between reserves		3,920	26	-	(3,946)	-
Balance at end of the financial year		151,607	139,531	(7,632)	7,905	291,410

The above statement should be read with the accompanying notes.

**Huon Valley Council
Financial Report
Table of Contents**

FINANCIAL REPORT		Page
Notes to Financial Statements		
Note 1	Overview	
1.1	Reporting entity	8
1.2	Basis of accounting	8
1.3	Use of estimates and judgements	8
1.4	Impact of Covid-19 on Financial Reporting for 2020-21	9
1.5	Material Budget Variations	9
1.6	Functions/Activities of the Council	10
Note 2	Revenue	
2.1	Rates and charges	12
2.2	Statutory fees and fines	12
2.3	User fees	12
2.4	Grants	13
2.5	Contributions	14
2.6	Interest	14
2.7	Other income	15
2.8	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	15
2.9	Investment revenue from water corporation	15
Note 3	Expenses	
3.1	Employee benefits	16
3.2	Materials and services	16
3.3	Impairment of receivables	16
3.4	Depreciation and amortisation	17
3.5	Finance costs	18
3.6	Other expenses	18
Note 4	Current Assets	
4.1	Cash and cash equivalents	19
4.2	Trades and other receivables	19
4.3	Investments	20
4.4	Inventories	20
4.5	Assets held for sale	20
Note 5	Other Investments	
5.1	Investment in water corporation	20
Note 6	Non-current assets	
6.1	Property, infrastructure, plant and equipment	21
6.2	Right-of-use assets	27
6.3	Other assets	28
Note 7	Current liabilities	
7.1	Trade and other payables	28
7.2	Trust funds and deposits	28
7.3	Provisions	28
7.4	Lease liabilities	30
7.5	Contract liabilities	30
Note 8	Non-current liabilities	
8.1	Interest bearing loans and borrowings	31
Note 9	Other financial information	
9.1	Reserves	32
9.2	Reconciliation of cash flows from operating activities to surplus (deficit)	34
9.3	Reconciliation of liabilities arising from financing activities	34
9.4	Reconciliation of cash and cash equivalents	34
9.5	Financing arrangements	34
9.6	Non-cash financing and investing activities	34
9.7	Superannuation	35
9.8	Commitments	36
9.9	Operating leases as lessor	36
9.10	Contingent liabilities and contingent assets	37
9.11	Financial instruments	38
9.12	Fair value measurements	43

**Huon Valley Council
Financial Report
Table of Contents**

FINANCIAL REPORT		Page
Notes to Financial Statements		
9.13	Events occurring after balance date	46
Note 10	Other matters	
10.1	Related party transactions	47
10.2	Special committees and other activities	51
10.3	Interest in other entities	52
10.4	Other significant accounting policies and pending accounting standards	54
10.5	Significant Business Activities	55
10.6	Management indicators	56
	Certification of the Financial Report	58

Note 1 Overview

1.1 Reporting entity

- (a) The Huon Valley Council was established on 1 April 1993 and is a body corporate with perpetual succession and a common seal. Council's main office is located at 40 Main Street, Huonville.
- (b) The purpose of the Council is to:
- Work together for a prosperous, vibrant and caring Huon Valley community.
 - Create a great environment, a prosperous and resilient economy with capable and productive people and assets while enhancing community wellbeing and liveability.
 - Govern and manage with quality information, contemporary process, respect and inclusion.

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. Figures in the financial statements may not equate due to rounding.

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 4.3, 4.5, 6.1, 7.3, 8.1 and 10.4(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. Full provision to accommodate AASB 10 Consolidated Financial Statements has not been applied due to immateriality.

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 9.7.

Fair value of property, infrastructure, plant & equipment

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

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 5.1.

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

The COVID-19 pandemic has impacted this financial report, which may be reflected in the comparability of some line items and amounts reported in the statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic, or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and Tasmanian Government. Further details of such impacts are discussed in the following note on material budget variations.

1.5 Material Budget Variations

Council's original budget was adopted by the Council on 24 June 2020. 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, the weather, and by decisions made by the Council. Significant variations are discussed below:

Revenues

1 User fees

User fees variances to budget are due to waste management fees exceeding budgetary expectations and additional users within Council's child care centres.

2 Interest

Throughout the 2020/21 year, term deposit market rates continued to decline along with the RBA cash rate. These movements resulted in Council's Interest revenue budget not being met.

3 Other income

Variances in other income is attributable to unbudgeted revenues in Council-owned subsidiary Geeveston Town Hall Company and public open space contributions. Budgeted variances are associated to additional income in Council's Waste Management and Natural Resource Management areas.

4 Investment revenue from Water Corporation

Council's 2020/21 budget anticipated no dividend payments from TasWater. During the financial year, TasWater announced and paid 50% dividends to shareholders in response to financial revisions.

Expenses

1 Employee costs

The variance in employee costs budget an 2020/21 actual figures are, for the most part, as a result of the additional users within Council's child care centres and subsequent additional staff requirements based on required staff ratios.

2 Depreciation

Variance in depreciation from budget figures are predominantly due to the revaluation of stormwater assets and the change in budgeted accounting treatment for Council's unsealed roads seal assets.

3 Other expenses

The variance in other expenses from the 2020/21 budget figures are, in majority, as a result of the increase in employee provisions.

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
Corporate Services						
2020 - 2021	696	13,457	14,153	5,031	9,122	13,469
2019 - 2020	665	12,653	13,318	4,425	8,893	13,295
Legal & Governance						
2020 - 2021	10	129	139	1,149	(1,011)	-
2019 - 2020	15	2,826	2,841	2,079	762	-
Environment & Development						
2020 - 2021	64	1,369	1,434	2,512	(1,078)	-
2019 - 2020	5	1,163	1,168	2,210	(1,042)	-
Refuse Disposal						
2020 - 2021	-	2,377	2,377	2,285	92	2,044
2019 - 2020	-	2,022	2,022	2,070	(48)	2,018
Community Services:						
Children's & Youth Services						
2020 - 2021	244	2,089	2,333	3,902	(1,570)	-
2019 - 2020	194	2,269	2,464	3,619	(1,155)	-
General Community						
2020 - 2021	218	4	221	694	(473)	-
2019 - 2020	168	28	195	549	(354)	-
Medical Services						
2020 - 2021	215	1,545	1,760	1,949	(190)	-
2019 - 2020	225	1,431	1,656	1,702	(47)	-
Infrastructure Services:						
Roads & Bridges						
2020 - 2021	938	1,331	2,268	5,108	(2,840)	213,375
2019 - 2020	1,152	650	1,802	4,822	(3,020)	210,621
Stormwater						
2020 - 2021	161	369	531	559	(29)	2,219
2019 - 2020	-	597	597	559	38	2,190
Infrastructure						
2020 - 2021	-	11	11	647	(636)	-
2019 - 2020	-	26	26	598	(572)	-
Other Infrastructure						
2020 - 2021	4,376	160	4,536	2,907	1,629	70,285
2019 - 2020	4,542	256	4,797	2,926	1,871	69,377
Total						
2020 - 2021	6,921	22,841	29,762	26,745	3,017	301,392
2019 - 2020	6,964	23,921	30,885	25,560	5,325	297,501

1.6 Functions/Activities of the Council (Continued)

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

	2021	2020
Current assets	17,987	16,458
Non-current assets	283,405	281,043
	301,392	297,501

(c) The activities relating to Council's functions reported on, in Note 1.6(a) are as follows:

Corporate Services

Administration of Council activities including General Manager, Customer Services, Human Resource, Information Technology and Finance.

Legal & Governance

Managing overall compliance within legislative and legal requirements. Supports investment in the Huon Valley and promotion of the Huon Valley brand including implementation of the land strategy. Consists of Legal, Governance, Land Management, and Strategy & Economic Development units.

Environment & Development Services

Environmental Health includes disease control, food surveillance, public-use building standards, health education and promotion, and water quality. Environmental management includes strategies and programs for the protection of the environment and regulations of activities affecting the environment. Administration of the town planning scheme, subdivisions and urban and rural renewal programs. Compliance with land use approval, building legislation, administration, operation of dog registration, operation of pounds, control of straying stock, and noxious weeds.

Refuse Disposal

Collection, handling, processing and disposal of waste materials.

Community Services

Community Services manages the operation of Communication and Media, Community Development, and Emergency Management departments. Operation and maintenance of Council's sporting recreation facilities including cemeteries. Administration and operation of child care centres and medical centres.

Infrastructure Services

Construction, maintenance and cleaning of road, streets, footpaths, bridges, parking facilities and street lighting. Operation and maintenance of Council's stormwater facilities and parks/reserves.

	2021	2020
	\$'000	\$'000
Note 2 Revenue		
Note 2.1 Rates and charges		
Council uses Capital Value as the basis of valuation of all properties within the municipality. The Capital Value of a property is the total value of the property and includes the land value.		
The valuation base used to calculate general rates for 2020-21 was \$4.09 billion (2019-20 \$4.03 billion). The 2020-21 rate in the dollar was \$0.00305142 (2019-20, \$0.00305142).		
General rate	12,219	12,285
Stormwater rate	369	347
Fire Levy	621	613
Garbage charge	1,425	1,283
Total rates and charges	14,635	14,528

The date of the latest general revaluation of land for rating purposes within the municipality was 2015, and the valuation was first applied in the rating year commencing 1 July 2015.

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	112	115
Town planning fees	446	366
Land information certificates	385	311
Permits	151	135
Total statutory fees and fines	1,094	927

Accounting policy

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		
Leisure centre fees	247	189
Child care/children's program fees	1,530	1,337
Medical centres	1,460	1,331
Aged services fees	142	125
Building services fees	322	277
Planning fees	16	-
Visitor Information Centres	-	420
Waste Management fees	868	679
Other fees and charges	481	488
Total user fees	5,066	4,846

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.

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

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

	2021	2020
	\$'000	\$'000
Note 2.4 Grants		
Grants were received in respect of the following:		
Summary of grants		
Federally funded grants	6,259	5,425
State funded grants	564	1,497
Others	99	43
Total	6,921	6,964
Grants - Recurrent		
Commonwealth Government Financial Assistance Grants	3,603	3,744
State Grants	31	-
Family and children	250	245
Health	252	225
Transport	73	410
Other	94	-
Total recurrent grants	4,303	4,625
Capital grants received specifically for new or upgraded assets		
Commonwealth Government - roads to recovery	665	665
Transport	111	427
LRCI	491	-
Other	1,351	1,248
Total capital grants	2,618	2,339
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:		
Operating		
Balance of unspent funds at 1 July	25	-
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	127	25
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	(25)	-
Balance of unspent funds at 30 June	127	25
Capital		
Balance of unspent funds at 1 July	730	-
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	492	730
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	(20)	-
Balance of unspent funds at 30 June	1,202	730
Total unspent funds	1,329	755

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 obligations 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 agreement, but include community engagement days, activation events, and the delivery of mentorship.

	2021	2020
	\$'000	\$'000

Note 2.4 Grants (Continued)

Accounting policy
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 has made early payment of the first two quarterly instalments of untied Financial Assistance Grants for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants vary to that originally budgeted in 2020-21 by -\$60,269, (2019-20, +\$70,694). This has impacted the Statement of Comprehensive Income resulting in the Surplus/(deficit) being higher by the same amount.

Note 2.5 Contributions

(a) Cash

Roads	43	48
Recreational, leisure and community facilities	13	5
Parks, open space and streetscapes	9	6
Other	4	8
Total	70	66

(b) Non-monetary assets

Roads	544	264
Drainage	188	253
Kerb	45	57
Footpaths	42	69
Other	76	-
Total	896	642

Total contributions

	965	708
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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 financial assets	78	226
Interest on cash and cash equivalents	11	31
Total	89	257

Accounting policy
Interest income
Interest is recognised progressively as it is earned.

	2021	2020
	\$'000	\$'000
Note 2.7 Other income		
Child Care	4	6
Medical Services	75	93
Public Open Space	90	68
Visitor Information Centres	-	34
Private Works	11	26
Emergency Management	-	290
Miscellaneous Income	378	485
Geeveston Town Hall Co.	256	24
Recovered legal and collection costs	-	2,371
Total other income	<u>814</u>	<u>3,397</u>

Accounting policy

Lease Income

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

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.

Volunteer services

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

Note 2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment.

Proceeds of sale	296	100
Write down value of assets disposed	(331)	(1,055)
Total	<u>(35)</u>	<u>(955)</u>

Accounting policy

Gains and losses on asset disposals

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	212	212
Total investment revenue from water corporation	<u>212</u>	<u>212</u>

Accounting policy

Investment revenue

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

	2021	2020
	\$'000	\$'000
Note 3 Expenses		
Note 3.1 Employee benefits		
Wages and salaries	10,099	9,888
Workers compensation	53	79
Annual leave and long service leave	1,532	1,103
Superannuation	1,388	1,432
Fringe benefits tax	80	76
Redundancy	16	94
	<u>13,170</u>	<u>12,671</u>
Less amounts capitalised	(894)	(1,140)
Total employee benefits	<u>12,276</u>	<u>11,531</u>

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.

Note 3.2 Materials and services		
Contract payments	1,198	1,121
Building maintenance	303	284
Plant and equipment maintenance	116	161
Utilities	644	586
Consultants	75	66
Materials	361	434
Goods Purchased for Resale	22	340
Supervision On-Cost	296	303
IT Consumables	315	262
Minor Equipment Purchases over \$1,000	23	35
Disposal Charges	17	12
Fuel and Oil	4	4
Plant Hire	-	1
Total materials and services	<u>3,376</u>	<u>3,609</u>

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 Impairment of receivables		
Parking fine debtors	-	-
Other debtors	-	-
Total impairment of receivables	<u>-</u>	<u>-</u>

Accounting policy

Impairment expense

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

	2021	2020
	\$'000	\$'000
Note 3.4 Depreciation and amortisation		
<i>Property</i>		
Buildings		
Buildings	664	654
<i>Plant and Equipment</i>		
Plant, machinery and equipment	754	716
Fixtures, fittings and furniture	1	1
Computers and telecommunications	140	170
<i>Infrastructure</i>		
Roads	3,032	2,985
Bridges	403	355
Footpaths	88	82
Kerb	107	100
Stormwater	331	219
Car Parks	135	117
Street Furniture	120	138
Walking tracks	38	38
Marine Facilities	39	35
Playgrounds	99	91
Sporting Facilities	53	52
<i>Right-of-use of assets</i>		
Right-of-use of assets	54	82
Total	6,058	5,835

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.

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

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and remaining values and a separate depreciation rate is determined for each component.

Land, heritage, artwork and road earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life.

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

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

	Period
Buildings	10-200 years
Plant, machinery and equipment	4-10 years
Fixtures, fittings and furniture	3-20 years
Computers and telecommunications	3-20 years
Roads	5-100 years
Bridges	30-100 years
Footpaths	20-80 years
Kerb	80 years
Stormwater	50-100 years
Car Parks	25 years
Street Furniture	10-30 years
Walking tracks	15-100 years
Marine Facilities	25-100 years
Playgrounds	20-80 years
Sporting Facilities	15-100 years
Right-of-use of assets	1-5 years

	2021	2020
	\$'000	\$'000
Note 3.5 Finance costs		
Interest - borrowings	27	34
Interest - lease liabilities	5	6
Total	32	41
Less capitalised borrowing costs on qualifying assets	-	-
Total finance costs	32	41
Rate used to capitalise finance costs	N/A	N/A

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.

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 3.6 Other expenses

Audit fees	33	20
Councillors' allowances	198	210
Low-value leases	19	19
Fire Service Levy	603	603
Payroll Tax	738	728
Land Tax	100	99
Liability and Property Insurance	313	277
Legal Fees	16	48
Advertising and Marketing	282	156
Bank Charges	64	65
Subscriptions	90	100
Postage	44	41
Waste Management	1,443	1,208
Levies	131	112
Medical Supplies	26	30
Provisions	120	196
Geeveston Town Hall Co.	171	19
Other	611	614
Total	5,003	4,544

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.

	2021	2020
	\$'000	\$'000
Note 4 Current Assets		
Note 4.1 Cash and cash equivalents		
Cash on hand	3	3
Cash at bank	1,580	1,620
Management Committees	235	235
Geeveston Town Hall Company	94	9
Money market call account	3,492	5,986
Total cash and cash equivalents	5,404	7,854
Council's cash and cash equivalents 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)	100	100
ii) Unspent grant funds with conditions (note 2.4)	1,329	755
iii) Other reserve funds (note 9.1)	7,905	7,905
Restricted funds	9,333	8,760
Total unrestricted cash and cash equivalents	(3,930)	(906)

Unrestricted funds should also be read in conjunction with note 4.3 - Investments

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) Represents reserves held by Council for completion of specific capital and operational projects.

Note 4.2 Trade and other receivables

Current

Rates debtors	843	723
Other debtors	142	225
Provision for expected credit loss - other debtors	(9)	(12)
Net GST receivable	121	138
Total	1,096	1,074
Total trade and other receivables	1,096	1,074

Reconciliation of movement in expected credit loss

Carrying amount at 1 July	(12)	(12)
Amounts written off during the year	1	-
Increase / (decrease) in provision recognised in profit or loss	1	-
Carrying amount at 30 June	(9)	(12)

For ageing analysis of the financial assets, refer to note 9.11(d)

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.

	2021	2020
	\$'000	\$'000
Note 4.3 Investments		
Current		
Term deposits - more than 3 months	10,031	7,481
	<u>10,031</u>	<u>7,481</u>

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.

Note 4.4 Inventories		
Inventories held for distribution	253	10
Inventories held for sale	3	4
Total inventories	<u>257</u>	<u>13</u>

Accounting policy

Inventories

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

Note 4.5 Assets held for sale		
Internal transfer from Land	1,163	-
Total	<u>1,163</u>	<u>-</u>

Accounting policy

Assets held for sale

A non-current asset held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs to sell, and is not subject to depreciation. Non-current assets, disposal groups and related liabilities are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

Note 5 Other Investments

Note 5.1 Investment in water corporation

Opening balance	28,861	37,557
Fair Value adjustments on equity investment assets	2,188	(8,696)
Total investment in water corporation	<u>31,050</u>	<u>28,861</u>

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. Council holds 1.97% ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution.

Note 6 Non-current assets	2021	2020
Note 6.1 Property, infrastructure, plant and equipment	\$'000	\$'000
Summary		
at cost	15,393	19,572
Less accumulated depreciation	(6,302)	(5,860)
	<u>9,090</u>	<u>13,712</u>
at fair value as at 30 June	393,198	385,488
Less accumulated depreciation	(150,049)	(147,188)
	<u>243,149</u>	<u>238,300</u>
Total	<u>252,239</u>	<u>252,012</u>
Property		
Land		
at fair value as at 30 June	16,300	17,457
	<u>16,300</u>	<u>17,457</u>
Land under roads		
at fair value at 30 June	22,109	22,100
	<u>22,109</u>	<u>22,100</u>
Total Land	<u>38,409</u>	<u>39,557</u>
Buildings		
at fair value as at 30 June	66,155	65,205
Less accumulated depreciation	(28,336)	(27,671)
	<u>37,819</u>	<u>37,534</u>
Total Buildings	<u>37,819</u>	<u>37,534</u>
Total Property	<u>76,228</u>	<u>77,091</u>
Plant and Equipment		
Plant, machinery and equipment		
at cost	6,761	6,817
Less accumulated depreciation	(4,581)	(4,279)
	<u>2,180</u>	<u>2,538</u>
Fixtures, fittings and furniture		
at cost	260	260
Less accumulated depreciation	(257)	(256)
	<u>3</u>	<u>4</u>
Computers and telecommunications		
at cost	2,325	2,157
Less accumulated depreciation	(1,465)	(1,325)
	<u>860</u>	<u>832</u>
Total Plant and Equipment	<u>3,043</u>	<u>3,373</u>

Note 6.1 Property, infrastructure, plant and equipment (continued)	2021 \$'000	2020 \$'000
Infrastructure		
Roads		
at fair value as at 30 June	201,582	198,075
Less accumulated depreciation	(95,644)	(93,204)
	105,939	104,871
Bridges		
at fair value as at 30 June	36,200	35,856
Less accumulated depreciation	(11,508)	(11,210)
	24,692	24,646
Footpaths		
at fair value as at 30 June	7,335	6,705
Less accumulated depreciation	(1,353)	(1,293)
	5,981	5,412
Kerb		
at fair value as at 30 June	8,921	8,204
Less accumulated depreciation	(2,023)	(1,963)
	6,898	6,241
Stormwater		
at fair value as at 30 June	19,116	17,244
Less accumulated depreciation	(4,503)	(5,436)
	14,612	11,808
Sporting Facilities		
at fair value as at 30 June	3,837	3,756
Less accumulated depreciation	(2,093)	(2,039)
	1,745	1,717
Marine Facilities		
at fair value as at 30 June	1,650	1,650
Less accumulated depreciation	(462)	(423)
	1,188	1,228
Playgrounds		
at fair value as at 30 June	2,708	2,664
Less accumulated depreciation	(777)	(708)
	1,931	1,956
Street Furniture		
at fair value as at 30 June	2,637	2,612
Less accumulated depreciation	(1,652)	(1,577)
	985	1,035
Car Parks		
at fair value as at 30 June	3,765	3,046
Less accumulated depreciation	(1,302)	(1,273)
	2,464	1,774
Walking Tracks		
at fair value as at 30 June	883	914
Less accumulated depreciation	(397)	(393)
	486	521
Total Infrastructure	166,921	161,209
Works in progress		
Works in Progress	10,339	4,561
Current year WIP	7,920	11,928
Capitalised	(12,216)	(4,608)
Expensed	5	(1,542)
Total Works in progress	6,047	10,339
Total property, infrastructure, plant and equipment	252,239	252,012

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 3.4)	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	17,457	5	-	-	-	-	(1,163)	16,300
Land under roads	22,100	9	-	-	-	-	-	22,109
Total land	39,557	14	-	-	-	-	(1,163)	38,409
Buildings	37,534	949	-	(664)	-	-	-	37,819
Total buildings	37,534	949	-	(664)	-	-	-	37,819
Total property	77,091	963	-	(664)	-	-	(1,163)	76,228
Plant and Equipment								
Plant, machinery and equipment	2,538	535	-	(754)	(138)	-	-	2,180
Fixtures, fittings and furniture	4	-	-	(1)	-	-	-	3
Computers and telecommunications	832	168	-	(140)	-	-	-	860
Total plant and equipment	3,373	703	-	(895)	(138)	-	-	3,043
Infrastructure								
Roads	104,871	4,166	-	(3,032)	(66)	-	-	105,939
Bridges	24,646	503	-	(403)	(54)	-	-	24,692
Footpaths	5,412	659	-	(88)	(1)	-	-	5,981
Kerb	6,241	781	-	(107)	(17)	-	-	6,898
Stormwater	11,808	5,533	(2,372)	(331)	(26)	-	-	14,612
Car Parks	1,774	100	726	(135)	-	-	-	2,464
Street Furniture	1,035	70	-	(120)	-	-	-	985
Walking tracks	521	23	-	(38)	(20)	-	-	486
Marine Facilities	1,228	-	-	(39)	-	-	-	1,188
Playgrounds	1,956	73	-	(99)	-	-	-	1,931
Sporting Facilities	1,717	81	-	(53)	-	-	-	1,745
Total infrastructure	161,209	11,988	(1,647)	(4,445)	(184)	-	-	166,921
Works in progress								
Total works in progress	10,339	(4,296)	-	-	5	-	-	6,047
Total property, infrastructure, plant and equipment	252,012	9,358	(1,647)	(6,004)	(318)	-	(1,163)	252,239

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 3.4)	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	17,393	64	-	-	-	-	-	17,457
Land under roads	22,952	-	(853)	-	-	-	-	22,100
Total land	40,346	64	(853)	-	-	-	-	39,557
Buildings	31,907	991	5,383	(654)	(94)	-	-	37,534
Total buildings	31,907	991	5,383	(654)	(94)	-	-	37,534
Total property	72,253	1,055	4,531	(654)	(94)	-	-	77,091
Plant and Equipment								
Plant, machinery and equipment	3,086	259	-	(716)	(92)	-	-	2,538
Fixtures, fittings and furniture	5	-	-	(1)	-	-	-	4
Computers and telecommunications	810	193	-	(170)	-	-	-	832
Total plant and equipment	3,900	452	-	(887)	(92)	-	-	3,373
Infrastructure								
Roads	86,244	2,827	18,859	(2,985)	(74)	-	-	104,871
Bridges	22,145	16	2,840	(355)	-	-	-	24,646
Footpaths	5,260	118	115	(82)	-	-	-	5,412
Kerb	6,052	156	133	(100)	-	-	-	6,241
Stormwater	11,375	404	252	(219)	(4)	-	-	11,808
Car Parks	1,839	22	31	(117)	-	-	-	1,774
Street Furniture	1,060	93	22	(138)	(2)	-	-	1,035
Walking tracks	548	-	11	(38)	-	-	-	521
Marine Facilities	1,237	-	26	(35)	-	-	-	1,228
Playgrounds	1,946	108	4	(91)	(12)	-	-	1,956
Sporting Facilities	1,689	-	80	(52)	-	-	-	1,717
Total infrastructure	139,396	3,744	22,372	(4,212)	(92)	-	-	161,209
Works in progress								
Total works in progress	4,561	7,320	-	-	(1,542)	-	-	10,339
Total property, infrastructure, plant and equipment	220,111	12,571	26,903	(5,752)	(1,820)	-	-	252,012

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
Land	
Land/Land under roads	\$1
Buildings	
Buildings	\$1
Plant and Equipment	
Plant, machinery and equipment	\$1,000
Infrastructure	
Infrastructure assets	\$5,000

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
Buildings	fair value
Plant and machinery	cost
Furniture, fittings, IT, and office equipment	cost
Roads	fair value
Bridges	fair value
Footpaths	fair value
Kerbs	fair value
Stormwater	fair value
Car parks	fair value
Street furniture	fair value
Walking tracks	fair value
Marine facilities	fair value
Playgrounds	fair value
Sporting facilities	fair value

Subsequent to the initial recognition of assets, non-current physical assets, other than those measured at cost, 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. The valuation is performed either by experienced Council officers or independent experts.

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

a) Right-of-use assets

	Property	Plant and Equipment	Infrastructure	Other	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2021					
Opening Balance at 1 July 2020	-	155	-	-	155
Additions	-	-	-	-	-
Amortisation expense	-	(54)	-	-	(54)
Balance at 30 June 2021	-	101	-	-	101
2020					
Opening Balance at 1 July 2019	-	237	-	-	237
Disposals	-	-	-	-	-
Amortisation expense	-	(82)	-	-	(82)
Opening Balance at 1 July 2020	-	155	-	-	155

Accounting policy

Leases - Council as Lessee

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

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

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

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

b) Concessionary leases

Council has elected to measure the following classes of right-of-use assets at initial recognition at cost in accordance with AASB16.23–25.

Dependencies on concessionary leases

N/A

Nature and term of the leases

N/A

Accounting policy

Concessionary leases

Council has elected to measure a class (or classes) of right-of-use assets arising under 'concessionary leases' at initial recognition at cost, in accordance with AASB16.23–25. For lease liabilities corresponding to concessionary leases, refer to note 7.4.

	2021 \$'000	2020 \$'000
Note 6.3 Other assets		
Current		
Prepayments	38	36
Other	-	-
Total	38	36
Non-current		
Prepayments	-	-
Other	15	15
Total	15	15
Note 7 Current liabilities		
Note 7.1 Trade and other payables		
Trade payables	1,002	1,242
Rates and charges in advance	400	313
Accrued expenses	200	118
Total trade and other payables	1,602	1,673

Accounting policy

Trade and other payables

Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received. General Creditors are unsecured, not subject to interest charges and are normally settled within 7 days of invoice receipt.

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

For ageing analysis of trade and other payables, refer to note 9.11

Note 7.2 Trust funds and deposits

Refundable contract deposits	100	100
Total trust funds and deposits	100	100

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.

Note 7.3 Provisions

	Annual leave \$ '000	Long service leave \$ '000	Landfill restoration \$ '000	Other \$ '000	Total \$ '000
2021					
Balance at beginning of the financial year	1,049	1,147	-	72	2,268
Additional provisions	966	325	-	2	1,294
Amounts used	(982)	(146)	-	(2)	(1,131)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	-	-	-	-	-
Balance at the end of the financial year	1,032	1,326	-	72	2,431
Current	1,032	1,110	-	72	2,215
Non-current	-	216	-	-	216
Total	1,032	1,326	-	72	2,431

Note 7.3 Provisions (Continued)	Annual leave	Long service leave	Landfill restoration	Other	Total
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2020					
Balance at beginning of the financial year	1,019	988	-	72	2,079
Additional provisions	954	338	-	-	1,292
Amounts used	(924)	(179)	-	-	(1,103)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	-	-	-	-	-
Balance at the end of the financial year	1,049	1,147	-	72	2,268
Current	1,049	959	-	72	2,080
Non-current	-	188	-	-	188
Total	1,049	1,147	-	72	2,268

(a) Employee benefits

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

	2021	2020
	\$'000	\$'000
Weighted average increase in employee costs	3.00%	3.00%
Weighted average discount rates	0.68%	0.45%
Weighted average settlement period (days)	-	-

Employee Numbers

Accounting policy

Employee benefits

i) Short term obligations

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

ii) Other long term employee benefit obligations

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

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

iii) Sick leave

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

iv) Defined benefit plans

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

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of the Tasplan Superannuation Fund (Tasplan). The 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		
Lease liabilities	95	152
	<u>95</u>	<u>152</u>
Current	38	58
Non-Current	56	95

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	42	42	17	-	-	-	100
Finance charges	(3)	(2)	(1)	-	-	-	(6)
Net present value	<u>38</u>	<u>40</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95</u>
As at 30 June 2020							
Lease payments	62	42	42	17	-	-	163
Finance charges	(5)	(3)	(2)	(1)	-	-	(10)
Net present value	<u>58</u>	<u>38</u>	<u>40</u>	<u>17</u>	<u>-</u>	<u>-</u>	<u>152</u>

Concessionary lease liabilities are secured by the related underlying assets.

Accounting policy

Leases - Council as Lessee

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

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

Short-term leases and leases of low-value assets

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

Note 7.5 Contract Liabilities

Current

Funds received to acquire or construct an asset controlled by Council	1,176	730
Funds received prior to performance obligation being satisfied (Upfront payments)	153	25
	<u>1,329</u>	<u>755</u>

Accounting policy

Council recognised the following contractual liabilities:

i) Grant funds received in advance includes funds received for the Local Roads Community Infrastructure program and Franklin Foreshore Development. 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.

iii) Upfront payments of funds from contracts with customers are recognised as a contract liability until performance obligations are satisfied. Revenue is recognised as performance obligations are progressively fulfilled.

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

Funds to construct Council controlled assets	20	-
Funds received prior to performance obligation being satisfied (upfront payments) – AASB 15	25	-
	<u>46</u>	<u>-</u>

	2021	2020
	\$'000	\$'000
Note 8 Non-current		
Note 8.1 Interest-bearing loans and borrowings		
Current		
Bank overdraft	-	-
Borrowings - secured	282	275
	<u>282</u>	<u>275</u>
Non-current		
Borrowings - secured	586	867
	<u>586</u>	<u>867</u>
Total	<u>867</u>	<u>1,142</u>
Borrowings		
Borrowings are secured over Council's general rates. The maturity profile for Council's borrowings is:		
Not later than one year	282	275
Later than one year and not later than five years	586	867
Later than five years	-	-
Total	<u>867</u>	<u>1,142</u>

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 9 Other financial information	Balance at			Balance at end of
Note 9.1 Reserves	beginning of reporting	Increment	(Decrement)	reporting year
	year			
(a) Asset revaluation reserve	\$'000	\$'000	\$'000	\$'000
2021 Property				
Land	11,198	-	-	11,198
Land under roads	-	-	-	-
Buildings	17,754	-	-	17,754
	28,953	-	-	28,953
Infrastructure				
Roads	68,366	-	-	68,366
Bridges	25,045	-	-	25,045
Footpaths	827	-	-	827
Stormwater	3,274	-	(2,372)	901
Water & Sewerage	11,143	-	-	11,143
Kerbs	1,010	-	-	1,010
Car Parks	286	726	-	1,011
Street Furniture	24	-	-	24
Walking Tracks	31	-	-	31
Marine Facilities	221	-	-	221
Playgrounds	45	-	-	45
Sporting Facilities	306	-	-	306
	110,578	726	(2,372)	108,931
Total asset revaluation reserve	139,531	726	(2,372)	137,884
2020 Property				
Land	12,051	-	(853)	11,198
Land under roads	-	-	-	-
Buildings	12,371	5,383	-	17,754
	24,422	5,383	(853)	28,953
Infrastructure				
Roads	49,508	18,859	-	68,366
Bridges	22,205	2,840	-	25,045
Footpaths	712	115	-	827
Stormwater	3,022	252	-	3,274
Water & Sewerage	11,143	-	-	11,143
Kerbs	878	133	-	1,010
Car Parks	255	31	-	286
Street Furniture	2	22	-	24
Walking Tracks	20	11	-	31
Marine Facilities	195	26	-	221
Playgrounds	41	4	-	45
Sporting Facilities	226	80	-	306
Plant & Equipment	(26)	26	-	-
	88,180	22,398	-	110,578
Total asset revaluation reserve	112,602	27,781	(853)	139,531

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

Note 9.1 Reserves (Continued)	Balance at beginning of reporting year	Increment	(Decrement)	Balance at end of reporting year
(b) Fair value reserve				
2021 Equity Investment assets				
Investment in water corporation	(7,632)	2,188	-	(5,443)
Total fair value reserve	(7,632)	2,188	-	(5,443)
2020 Equity Investment assets				
Investment in water corporation	1,064		(8,696)	(7,632)
Total fair value reserve	1,064	-	(8,696)	(7,632)
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 Other reserves	7,905	-	-	7,905
Total Other reserves	7,905	-	-	7,905
2020 Other reserves	11,851	-	(3,946)	7,905
Total Other reserves	11,851	-	(3,946)	7,905
The Other reserve was established to isolate financial assets held by Council for completion of specific capital and operational projects.				
			2021	2020
			\$'000	\$'000
Total Reserves			140,345	139,804

	2021	2020
	\$'000	\$'000
Note 9.2 Reconciliation of cash flows from operating activities to surplus (deficit)		
Result from continuing operations	3,017	5,325
Depreciation/amortisation	6,004	5,753
Depreciation of right-of-use assets	54	82
(Profit)/loss on disposal of property, infrastructure, plant and equipment	35	955
Capital grants received specifically for new or upgraded assets	(2,634)	(3,169)
Contributions - non monetary assets	(896)	(642)
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	(22)	(200)
Decrease/(increase) in other assets	(2)	(1)
Decrease/(increase) in inventories	(243)	156
Increase/(decrease) in trade and other payables	(72)	336
Increase/(decrease) in provisions	163	189
Increase/(decrease) in other liabilities	128	548
Net cash provided by/(used in) operating activities	5,532	9,331
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 30 June 2020	1,142	152
Changes from financing cash flows:		
Cash received	-	-
Cash repayments	(275)	(58)
Balance as at 30 June 2021	867	95
Balance as at 1 July 2019	1,410	237
Changes from financing cash flows:		
Cash received	-	-
Cash repayments	(268)	(85)
Balance as at 30 June 2020	1,142	152
	2021	2020
	\$'000	\$'000
Note 9.4 Reconciliation of cash and cash equivalents		
Cash at bank and on hand at end of reporting period	5,404	1,623
Management Committees	235	235
Geeveston Town Hall Company	94	9
Term deposits (maturity <3 months)	3,492	5,986
Less bank overdraft	-	-
Total reconciliation of cash and cash equivalents	5,404	7,854
Note 9.5 Financing arrangements		
Bank overdraft	-	-
Used facilities	-	-
Unused facilities	-	-
Note 9.6 Non-cash financing and investing activities		
Total non-cash financing and investing activities	-	-

Note 9.7 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 2020 the Council contributed 0.00% 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 2020.

Given the strong financial position of the Fund, the Actuary recommended that the Council consider a contribution holiday and contribute 0% of salaries from 1 July 2021 to 30 June 2024.

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

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

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

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

- The 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 Tasplan 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 Tasplan 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 Tasplan. 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.
- During the reporting period the amount of superannuation contributions paid to defined benefits schemes was \$3,716 (2019-20, \$3,815), and the amount paid to accumulation schemes was \$1,497,660 (2019-20, \$1,533,835).
- During the next reporting period the expected amount of superannuation contributions to be paid to defined benefits schemes is \$3,795, and the amount to be paid to accumulation schemes is \$1,550,078.
- 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.

Note 9.7 Superannuation (Continued)

- 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 Tasplan.
- 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.

Fund	2021 \$'000	2020 \$'000
Defined benefits fund		
Employer contributions to defined benefits funds	4	4
	<u>4</u>	<u>4</u>
Employer contributions payable to defined benefits funds at reporting date	8	8
	<u>8</u>	<u>8</u>
Accumulation funds		
Employer contributions to accumulation funds	1,498	1,534
	<u>1,498</u>	<u>1,534</u>
Employer contributions payable to accumulation funds at reporting date	1,498	1,534

Note 9.8 Commitments

Capital Expenditure Commitments

Buildings	199	271
Plant and equipment	780	-
Total Capital expenditure commitments	979	271

Contractual commitments

Facility cleaning (public toilets)	174	261
Facility cleaning (internal)	230	53
Kerbside collection	132	478
Total contractual commitments	535	793

Note 9.9 Operating leases as lessor

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

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

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

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

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

Maturity analysis of operating lease payments to be received	2021 \$'000	2020 \$'000
Year 1	14	14
Year 2	62	62
Year 3	2	2
Year 4	1	1
Year 5	43	43
Later than 5 years	10	10
Total	133	133

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

Lease income on operating leases	133	133
Therein lease income relating to variable lease payments that do not depend on an index or rate	-	-

Note 9.10 Contingent liabilities and contingent assets

Contingent liabilities

Council has an obligation to rehabilitate two ex-landfill sites, Geeveston and Cygnet. Council has commenced discussions with consultants to develop a plan of works which will be presented to the EPA. Given the complex nature of such works, Council is currently unable to reliably quantify the obligation.

Any other existing claims against Council are covered by policies of insurance, and the maximum limits of the liability, as set out in those policies is believed to be adequate to meet all contingencies of those claims without financial liability on Council. Council's maximum liability per claim is \$10,000.

Guarantees for loans to other entities

Council borrowings are secured against general rates. The balance of this liability is \$867,339.

Contingent assets

Council is not aware of any items which may be considered contingent assets.

Note 9.11 Financial Instruments

(a) Interest Rate Risk

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

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	0.10%	1,583	3,492	-	-	329	5,404
Investments	0.47%	-	10,031	-	-	-	10,031
Trade and other receivables	6.23%	843	-	-	-	253	1,096
Investment in water corporation		-	-	-	-	31,050	31,050
Total financial assets		2,425	13,523	-	-	31,632	47,580
Financial liabilities							
Trade and other payables		-	-	-	-	1,602	1,602
Trust funds and deposits		-	-	-	-	100	100
Non-Interest-bearing loans and borrowings		-	-	-	-	867	867
Total financial liabilities		-	-	-	-	2,569	2,569
Net financial assets (liabilities)		2,425	13,523	-	-	29,063	45,011

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	0.25%	1,623	5,986	-	-	244	7,854
Investments	1.69%	-	7,481	-	-	-	7,481
Trade and other receivables	6.60%	723	-	-	-	352	1,074
Investment in water corporation		-	-	-	-	28,861	28,861
Total financial assets		2,346	13,467	-	-	29,458	45,270
Financial liabilities							
Trade and other payables		-	-	-	-	1,673	1,673
Trust funds and deposits		-	-	-	-	100	100
Non-Interest-bearing loans and borrowings		-	-	-	-	1,142	1,142
Total financial liabilities		-	-	-	-	2,916	2,916
Net financial assets (liabilities)		2,346	13,467	-	-	26,542	42,355

Note 9.11 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	Total carrying amount as per Balance Sheet		Aggregate net fair value	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	5,404	7,854	5,404	7,854
Other financial assets	10,031	7,481	10,031	7,481
Trade and other receivables	1,096	1,074	1,096	1,074
Investment in water corporation	31,050	28,861	31,050	28,861
<i>Total financial assets</i>	<u>47,580</u>	<u>45,270</u>	<u>47,580</u>	<u>45,270</u>
<i>Financial liabilities</i>				
Trade and other payables	1,602	1,673	1,602	1,673
Trust funds and deposits	100	100	100	100
Lease liabilities	95	152	95	152
Non-Interest-bearing loans and borrowings	867	1,142	867	1,142
<i>Total financial liabilities</i>	<u>2,664</u>	<u>3,068</u>	<u>2,664</u>	<u>3,068</u>

(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 9.11 Financial Instruments (Continued)
(d) Risks and mitigation (Continued)

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 9.1.

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

	Financial Institutions	Government agencies	Other	Total
2021				
Cash and cash equivalents	5,404	-	-	5,404
Trade and other receivables	-	-	1,096	1,096
Investments and other financial assets	10,031	-	-	10,031
Total contractual financial assets	15,435	-	1,096	16,530
2020				
Cash and cash equivalents	7,854	-	-	7,854
Trade and other receivables	-	-	1,074	1,074
Investments and other financial assets	7,481	-	-	7,481
Total contractual financial assets	15,335	-	1,074	16,409

Movement in Provisions for Impairment of Trade and Other Receivables

	2021 \$'000	2020 \$'000
Balance at the beginning of the year	-	-
New Provisions recognised during the year	-	-
Amounts already provided for and written off as uncollectible	-	-
Amounts provided for but recovered during the year	-	-
Balance at end of year	-	-

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)	200	322
Past due by up to 30 days	30	9
Past due between 31 and 180 days	750	561
Past due between 181 and 365 days	1	2
Past due by more than 1 year	115	180
Total Trade & Other Receivables	1,096	1,074

Note 9.11 Financial Instruments (Continued)

(d) Risks and mitigation (Continued)

Credit risk (Continued)

Ageing of individually impaired Trade and Other Receivables

The ageing of Trade and Other Receivables that have been individually determined as impaired at reporting date was:

	2021 \$'000	2020 \$'000
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	-	-
Total Trade & Other Receivables	-	-

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. For lease liabilities refer to note 7.4.

These amounts represent the discounted cash flow payments (i.e. 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	1,602	-	-	-	-	1,602	1,602
Trust funds and deposits	-	100	-	-	-	100	100
Non-Interest-bearing loans and borrowings	-	-	-	867	-	867	867
Total financial liabilities	1,602	100	-	867	-	2,569	2,569

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	1,673	-	-	-	-	1,673	1,673
Trust funds and deposits	-	100	-	-	-	100	100
Non-Interest-bearing loans and borrowings	-	-	-	1,142	-	1,142	1,142
Total financial liabilities	1,673	100	-	1,142	-	2,916	2,916

Note 9.11 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):

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

		Interest rate risk			
		-1%		1%	
		-100 basis points		+100 basis points	
2021	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial assets:					
Cash and cash equivalents	5,404	(51)	(51)	51	51
Investments	10,031	(100)	(100)	100	100
Trade and other receivables	1,096	-	-	-	-
Financial liabilities:					
Interest-bearing loans and borrowings		-	-	-	-

		Interest rate risk			
		-1%		+1%	
		-100 basis points		+100 basis points	
2020	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial assets:					
Cash and cash equivalents	7,854	(75)	(75)	75	75
Investments	7,481	(75)	(75)	75	75
Trade and other receivables	1,074	-	-	-	-
Financial liabilities:					
Interest-bearing loans and borrowings		-	-	-	-

Note 9.12 Fair Value Measurements

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

- Investment in water corporation
- Land
- Buildings
- Roads, including footpaths, kerbs, and car parks
- Bridges
- Stormwater
- Other infrastructure

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	5.1	-	-	31,050	31,050
Land	6.1	-	38,409	-	38,409
Buildings	6.1	-	-	37,819	37,819
Roads, footpaths, kerbs, and car parks	6.1	-	-	121,282	121,282
Bridges	6.1	-	-	24,692	24,692
Stormwater	6.1	-	-	14,612	14,612
Other Infrastructure	6.1	-	-	6,336	6,336
		-	38,409	235,790	274,199
Non-recurring fair value measurements					
Assets held for sale	4.5	1,163	-	1,163	1,163
		1,163	38,409	236,952	275,361

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	5.1	-	-	28,861	28,861
Land	6.1	-	39,557	-	39,557
Buildings	6.1	-	-	37,534	37,534
Roads, footpaths, kerbs, and car parks	6.1	-	-	118,298	118,298
Bridges	6.1	-	-	24,646	24,646
Stormwater	6.1	-	-	11,808	11,808
Other Infrastructure	6.1	-	-	6,457	6,457
		-	39,557	227,604	267,162
Non-recurring fair value measurements					
Assets held for sale	4.5	-	-	-	-
		-	39,557	227,604	267,162

Note 9.12 Fair Value Measurements (Continued)

(a) Fair Value Hierarchy (Continued)

Transfers between levels of the hierarchy

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

(b) 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". Council considers the current use of its assets to be their highest and best use. Council holds and uses these assets to continue to provide services to the community as mandated by the Local Government Act 1993 and other laws and regulations.

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

Level 2 Measurements (recurring and non-recurring) - unit rates are periodically reviewed throughout the financial year to ensure they are appropriate with known market rates from comparable tenders, subdivision bill of quantities, and other quotes from project scoping.

Level 3 Measurements (recurring and non-recurring) - same as Level 2 above.

Investment in water corporation

Refer to Note 5.1 respectively for details of valuation techniques used to derive fair values.

Land

Revaluation of a class of assets occurs at such time as there has been a significant movement in fair value of that asset class relative to the value disclosed in the financial statements. Variables influencing such movements in fair value will include inflation, changes in available technology and materials, and general industry movements and trends. Each class of assets will normally be subject to a revaluation with sufficient regularity as to meet the objectives of this policy, or otherwise at intervals normally of no greater than five years. However, market indices are applied as appropriate to reflect significant market movements.

Land and buildings and land under roads are recognised at the Valuer-General's market valuation. The initial valuations are based on market value. The recoverable amount test has not been applied to assets whose future economic benefits are not primarily dependent on their ability to generate net cash inflows. This is in accordance with AASB136 Impairment of Assets paragraph 32.1.

Land is valued by the Valuer-General, with the last full valuation occurring on 1 July 2015. The revaluation cycle aligns with the Valuer-General's practice of updating capital values every two years by providing all councils with revaluation indices. However, indices were not provided for 1 July 2020 as planned due to the COVID-19 pandemic. An appropriate revaluation is not expected to occur until the year ending 30 June 2022.

Publicly available market evidence indicates a significant increase may have occurred in the value of land and buildings since the last revaluation on 1 July 2015. Due to uncertainty over the rate of increase for these assets, Council could not reliably measure the increase in value and consequently determined the current carrying value to be indicative of fair value.

Land under roads

Assumptions and judgments are utilised in determining the value of land under roads. Land under roads is calculated based on a value per land category (residential, commercial, rural etc) and the average area of roads. Rates for each land category were provided by DPIW in 2020, the aggregated product of these items is the fair value.

Note 9.12 Fair Value Measurements (Continued)

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

Buildings

The fair value of buildings were determined by qualified independent valuer Knowledge Asset in the 2019/20 financial year in addition to a review of the standard lives as at 30/06/2020.

Where Council buildings are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential. The gross current values have been derived from reference to market data for recent projects and costing guides.

Infrastructure assets

All Council infrastructure 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 methods for calculating CRC are described under individual asset categories below.

Roads, including footpaths, kerbs & car parks

Council road assets were last revalued during the 2019/20 financial year by Burbury Consulting with car park assets revalued in the 2020/21 financial year. Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Roads are managed in segments based on the installed or renewed length. All road segments are then componentised into 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. 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 actual cost of the works for the first year and standard replacement rates thereafter.

Bridges

A revaluation of bridges assets was undertaken by independent valuers, AusSpan, during the 2019/20 financial year. 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 as at 30/06/2020.

Stormwater

A full valuation of stormwater infrastructure was undertaken by Sugden & Gee in the 2020/21 financial year. Similar to roads, stormwater 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.

Note 9.12 Fair Value Measurements (Continued)

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

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	31,049,848	Refer to note 5.1 for a description of the valuation basis.		

(e) Valuation processes

Council's current policy for the valuation of property, infrastructure, plant and equipment and investment in water corporation (recurring fair value measurements) is set out in notes 6.1 and 5.1 respectively.

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

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

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

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

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 9.13 Events occurring after balance date

(a) Council is aware of no events after the balance date.

Note 10 Other matters

Note 10 Related party transactions

(i) Councillor Remuneration 2021

Position	Period	Short term employee benefits			Total Compensation AASB 124	Expenses ²	Total allowances and expenses section 72
		Allowances	Vehicles ¹				
		\$	\$	\$	\$	\$	\$
Mayor	Full Year	49,727	-	49,727	5,614	55,341	
Deputy Mayor	Full Year	32,225	-	32,225	-	32,225	
Councillors	Full Year	107,375	-	107,375	1,565	108,940	
Total		189,328	-	189,328	7,179	196,506	

Councillor Remuneration 2020

Position	Period	Short term employee benefits			Total Compensation AASB 124	Expenses ²	Total allowances and expenses section 72
		Allowances	Vehicles ¹				
Mayor	Full Year	53,824	6,891	60,715	3,946	64,661	
Deputy Mayor	Full Year	29,987	-	29,987	3,373	33,360	
Councillors	Full Year	106,056	-	106,056	9,417	115,472	
Total		189,867	6,891	196,758	16,736	213,493	

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. Expense types include travel and office expenditure in line with Council policies.

Note 10 Related party transactions (continued)

(ii) Key Management Personnel Remuneration 2021

Number of employees	Position	Period	Remuneration band	Salary ¹	Short-term employee benefits				Total		
					Short-term Incentive Payments ²	Vehicles ³	Other Allowances and annuities ⁴	Superannuation ⁵		Termination Benefits ⁶	Non-monetary Benefits ⁷
1			\$200,000 - \$220,000	\$ 151,190	\$ 6,875	\$ 17,729	\$ 32,651	\$ 21,339	\$ -	\$ (29,565)	\$ 200,219
1			\$180,000 - \$200,000	\$ 145,831	-	\$ 15,854	\$ 520	\$ 18,229	-	\$ 17,639	\$ 198,073
3			\$160,000 - \$180,000	\$ 400,473	-	\$ 42,229	\$ 23,862	\$ 52,862	-	\$ (7,006)	\$ 512,420
1			\$140,000 - \$160,000	\$ 89,695	-	\$ 10,944	\$ 16,302	\$ 11,339	\$ 41,646	\$ (26,904)	\$ 143,022
Sub-total				787,190	6,875	86,755	73,335	103,770	41,646	(45,836)	1,053,733
<i>Acting arrangements</i>											
4				\$ 55,342	-	\$ 1,836	-	\$ 6,918	-	\$ 6,346	\$ 70,442
Sub-total				55,342	-	1,836	-	6,918	-	6,346	70,442
Total				842,532	6,875	88,591	73,335	110,687	41,646	(39,491)	1,124,175

Key Management Personnel Remuneration 2020

Number of employees	Position	Period	Remuneration band	Salary ¹	Short-term employee benefits				Total		
					Short-term Incentive Payments ²	Vehicles ³	Other Allowances and annuities ⁴	Superannuation ⁵		Termination Benefits ⁶	Non-monetary Benefits ⁷
1			\$260,001 - \$280,000	\$ 193,471	-	\$ 19,175	-	\$ 25,857	-	\$ 28,743	\$ 267,245
1			\$180,001 - \$200,000	\$ 136,915	-	\$ 14,388	\$ 540	\$ 18,081	-	\$ 13,869	\$ 183,082
4			\$160,001 - \$180,000	\$ 500,512	-	\$ 62,899	\$ 1,668	\$ 65,388	-	\$ 25,800	\$ 656,266
1			\$120,000 - \$140,000	\$ 36,710	-	\$ 1,746	-	\$ 12,942	\$ 67,073	-	\$ 118,471
Total				867,607	-	98,208	2,208	122,267	67,073	67,701	1,225,064

Note 10 Other matters

Note 10.1 Related party transactions (Continued)

(ii) Key Management Personnel Remuneration (Continued)

Key Management Personnel

Name	Position	Period
Andrew Wardlaw	Acting General Manager	19/04/2021-30/06/2021
Emilio Reale	General Manager	01/07/2020-16/04/2021
David Spinks	Director Corporate Services	Full Year
Matthew Grimsey	Director Legal & Governance	Full Year
Luke Chiu	Director Environment & Development Services	Full Year
Rebecca Stevenson	Director Community Services	Full Year
Len Bester	Director Infrastructure Services	01/07/2020-12/03/2021
Michael Bartlett	Acting Director Environment & Development Services	04/01/2021-02/02/2021
Michelle Gledhill	Acting Director Legal & Governance	03/08/2020-28/08/2020
Sue McCarter	Acting Director Infrastructure Services	15/03/2021-30/06/2021
Trici Hankin	Acting Director Corporate Services	29/12/2020-27/01/2021

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.

³ Includes FBT tax amounts as reported on individual income statements.

⁴ Other allowances and benefits includes all other forms of employment allowances (excludes reimbursements such as travel, accommodation

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 other non-monetary benefits.

(iii) Remuneration Principles

Councillors

Councillor allowances are paid in-line with the *Local Government Act 1993*.

Executives

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

The performance of each senior executive, including the General Manager, is reviewed annually which includes a review of their remuneration package.

Short term incentive payments

The Council sets fixed performance targets for the General Manager

Short term incentive payments awarded during the current year included:

- E Reale was granted a bonus of \$6,875. The bonus was given on successful completion of Council provided KPI's

Termination benefits

Termination payments during the current year included:

- L Bester resigned effective 12 March 2021 and he was paid four months salary in lieu of notice of \$41,646

Acting Arrangements

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

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

Note 10.1 Related party transactions (Continued)

(iv) Transactions with subsidiaries, associates and joint ventures

Council's interests in subsidiaries, associates and joint ventures are detailed in note 10.3.

Transactions with subsidiaries

The group consists of Council and 1 subsidiaries.

The following transactions occurred with subsidiaries:

Subsidiary	Grant and subsidies	Goods and services supplied by council, on normal terms and conditions		
		Rentals	Commercial rates and charges	Other (\$'000)
Geeveston Town Hall Company				85

Transactions with associates

N/A.

Transactions with joint ventures

N/A.

(v) Transactions with related parties

During the period Council entered into the following transactions with related parties.

Nature of the transaction	Amount of the transactions during the year (\$)	Outstanding balances, including commitments at year end	Terms and conditions	Provision for doubtful debts related to outstanding balances	The expense recognised during the period relating to bad or doubtful debts due from related parties
Excavator Hire ¹	90,950	-	30-day terms on invoices	-	-
Tyres and Mechanical Services ²	1,928	-	30-day terms on invoices	-	-
Provision of Acting General Manager services ³	60,500	-	30-day terms on invoices	-	-
Community Recovery Grant ⁴	2,326	-	30-day terms on invoices	-	-

¹ Council purchased civil works services during the year from L & S Doyle Pty Ltd, a company which has a member of Council's KMP as a director. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms.

² Council purchased tyres and mechanical services from Goodyear Autocare Huonville, a company which has an Acting member of Council's KMP as a director. Amounts were billed based on normal rates for such supplies and were due and payable under normal payment terms.

³ Council entered in to a contract with River Road Consulting for the provision of Acting General Manager services.

⁴ Council provided Community Recovery Grants to Oura Oura House, a committee which has two KMP as members.

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

(vi) Loans and guarantees to/from related parties

N/A.

(vii) Commitments to/from related parties

N/A.

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

Most of the entities and people that are related parties of council live and operate within the municipality. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Dog registration
- Use of Council facilities

Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

NOTE 10.2 Special committees and other activities

Council has confirmed the continued operation of Special Committees of Council formed to operate certain Council halls, recreation grounds and other facilities.

Management Committees	Opening Balance	Receipts	Payments	Closing Balance
	\$	\$	\$	\$
Cradoc Cemetery Committee	2,555	-	-	2,555
Cradoc Park	11,395	2,489	5,578	8,306
Cygnets Town Hall Committee	18,295	-	-	18,295
Dover Oval Clubrooms	10,058	5,369	2,602	12,825
Far South Memorial	551	-	-	551
Geeveston Community Hall	2,689	2,087	3,579	1,197
Glen Huon Hall	15,700	7,051	2,824	19,927
Huonville Guide & Scout Hall	18,962	9,509	11,439	17,031
Judbury Community Centre	17,024	21,288	21,683	16,628
Mountain River Hall Management	11,090	1,730	11,197	1,623
Palais Theatre	76,608	95,836	89,307	83,137
Pelverata Hall	7,882	5,625	4,554	8,953
Ranelagh Hall	19,487	8,224	4,502	23,208
Southport Community Centre	15,452	8,074	8,013	15,512
Surges Bay Hall	5,302	1,026	2,321	4,007
Tasmanian Forest Memorial	2,176	809	1,701	1,283
Other General Committees	-	-	-	-
Total	235,225	169,116	169,301	235,040

The transactions relating to the operation of these committees have not been consolidated into the financial statements of the Council due to their immateriality.

Note 10.3 Interests in other entities

Interests in subsidiaries

(a) Composition of group

Subsidiaries	Principal place of business / country of incorporation	Percentage owned 2021 (%)	Percentage owned 2020 (%)
Geeveston Town Hall Company	Australia	100	100

The percentage ownership interest held is equivalent to the percentage voting rights for all subsidiaries.

Controlled entities with ownership interest of 50% or less

The Council holds 100% of the ordinary shares of Geeveston Town Hall Company (GTHC). Under a management agreement between GTHC, Council is required to make all the financial and operating policy decisions of GTHC and to ensure that those policies are consistent with the policies of the Group and therefore has control.

Geeveston Town Hall owned by Council. GTHC commenced operations from 2 December 2015.

All GTHC directors are engaged on voluntary basis.

The directors of GTHC are:

Mr Ian Kuhl (Chair of the Board)
Mr Andrew Burgess (Director)
Mrs Sally Doyle (Director)
Ms Lucy Whitehead (Director)

Council has provided financial guarantee to GTHC to discharge any debt that GTHC owes, where GTHC is unable to pay the debt itself.

Financial Performance	2021	2020
	\$	\$
Revenue		
Stock Sales	233,039	11,603
Rental Income	6,480	8,475
Donations	1,318	1,455
Sundry Charges	15,247	2,236
Total Revenue	<u>256,084</u>	<u>23,770</u>
Expenditure		
Employee Costs	-	-
Cost of Goods Sold	137,969	-
Maintenance & Repairs	3,742	1,447
Other Expenses	29,755	17,413
Total Expenses	<u>171,466</u>	<u>18,860</u>
Surplus/Deficit	<u>84,618</u>	<u>4,910</u>
Financial Position		
Assets	96,597	80,455
Liabilities	(2,733)	(71,211)
Net Assets	<u>93,864</u>	<u>9,244</u>
Equity		
Current Year Earnings	84,620	4,910
Prior Period Adjustments	40,045	40,045
Retained Earnings	(30,801)	(35,711)
Net Equity	<u>93,864</u>	<u>9,244</u>

Note 10.3 Interests in other entities (Continued)

Accounting policy

Interest in other entities

The consolidated financial statements include the financial position and performance of controlled entities from the date on which controls is obtained until the date that control is lost. Intragroup assets, liabilities, equity, income, expenses and cashflows relating to transaction between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements. Appropriate adjustments have been made to a controlled entity's financial position, performance and cash flows where the accounting policies used by that entity were different from those adopted by the consolidated entity. All controlled entities have a June financial year end. A list of controlled entities is contained in note 10.1 to the financial statements.

j) Subsidiaries

Subsidiaries are all entities (including structured entities) over which the Council has control. Control is established when the Council is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

Business combinations

Business combinations are accounted for by applying the acquisition method which requires an acquiring entity to be identified in all cases. The acquisition date under this method is the date that the acquiring entity obtains control over the acquired entity.

The fair value of identifiable assets and liabilities acquired are recognised in the consolidated financial statements at the acquisition date. Goodwill or a gain on bargain purchase may arise on the acquisition date, this is calculated by comparing the consideration transferred and the amount of non-controlling interest in the acquiree with the fair value of the net identifiable assets acquired. Where consideration is greater than the assets, the excess is recorded as goodwill. Where the net assets acquired are greater than the consideration, the measurement basis of the net assets are reassessed and then a gain from bargain purchase recognised in profit or loss.

All acquisition related costs are recognised as expenses in the periods in which the costs are incurred except for costs to issue debt or equity securities.

Any contingent consideration which forms part of the combination is recognised at fair value at the acquisition date. If the contingent consideration is classified as equity then it is not re-measured and the settlement is accounted for within equity. Otherwise subsequent changes in the value of the contingent consideration liability are measured through profit or loss.

Note 10.4 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 amounts 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 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.

(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.

This amendment to Australian Accounting Standards will have little impact on Council.

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 10.5 Significant Business Activities

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

	Medical Practices		Retirement Villages	
	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000
<i>Revenue</i>				
Rates	-	-	-	-
User Changes	1,462	1,331	142	125
Other Income	29	19	-	-
Grants	215	225	-	-
Total Revenue	1,706	1,575	142	125
<i>Expenditure</i>				
<i>Direct</i>				
Employee Costs	1,511	1,243	23	14
Materials and Contacts	355	356	109	102
Interest	-	-	-	-
Utilities	27	26	16	17
<i>Indirect</i>				
Engineering & Administration	-	-	-	-
Total Expenses	1,892	1,625	148	132
<i>Notional cost of free services received</i>				
<i>Capital Costs</i>				
Depreciation and amortisation	8	8	69	69
Opportunity cost of capital	16	16	212	216
Total Capital Costs	24	24	280	284
<i>Competitive neutrality adjustments</i>				
Rates and land tax	1	1	10	10
Loan guarantee fees	-	-	-	-
	1	1	10	10
<i>Calculated Surplus/(Deficit)</i>				
Tax Equivalent rate	(56)	(15)	(2)	(2)
Taxation equivalent	-	-	-	-
	(56)	(15)	(2)	(2)
Competitive neutrality costs	(31)	11	289	293

Accounting policy

Significant business activities

Council is required to report the operating, capital and competitive neutrality costs in respect of each significant business activity undertaken by the Council. Council's disclosure is reconciled above. Council has determined, based upon materiality that medical practices and retirement villages as defined above are considered significant business activities. Competitive neutrality costs include notional costs i.e. income tax equivalent, rates and loan guarantees.

Note	10.6 Management indicators	Benchmark	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
(a)	Underlying surplus or deficit					
	Adjusted recurrent income		26,283	25,499	23,911	24,934
	Net loss on disposal of non-current assets for abnormal reasons		128	-	-	-
	Variance in FAGS in advance		60	-	-	-
	Adjusted recurrent expenditure		26,745	25,467	24,525	23,407
	COVID Community Support Package		(146)	-	-	-
	COVID related expenditure		(23)	-	-	-
	Redundancies		(16)	-	-	-
	Underlying surplus/deficit	>0	(89)	33	(614)	1,527

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

Council has achieved benchmark in the 2018 and 2020 financial years. An underlying deficit was budgeted for the 2021 financial year.

(b)	Underlying surplus ratio					
	Underlying surplus or deficit		(89)	33	(614)	1,527
	Recurrent income*		26,283	25,499	23,911	24,934
	Underlying surplus ratio %	0%	-0.34%	0.13%	-2.57%	6.12%

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

Council has achieved benchmark in the 2018 and 2020 financial years. An underlying deficit was budgeted for the 2021 financial year.

(c)	Net financial liabilities					
	Liquid assets less total liabilities		17,887	16,358	15,245	11,249
	Net financial asset/(liabilities)	0	11,464	10,267	10,320	7,830

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

Council is in a net financial asset position.

(d)	Net financial liabilities ratio					
	Net financial asset/(liabilities)		11,464	10,267	10,320	7,830
	Recurrent income*		26,283	25,499	23,911	24,934
	Net financial asset/(liabilities) ratio %	0% - 50%	43.62%	40.26%	43.16%	31.40%

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

Council is in a net financial asset position.

(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.

Buildings

	Fair value (Carrying amount)		37,819	37,534	31,907	31,614
	Current replacement cost (Gross)		66,155	65,205	58,898	57,180
	Asset consumption ratio %	40% - 60%	57.17%	57.56%	54.17%	55.29%

Transport Infrastructure

	Fair value (Carrying amount)		146,958	143,979	122,600	118,572
	Current replacement cost (Gross)		260,440	254,497	220,250	213,264
	Asset consumption ratio %	40% - 60%	56.43%	56.57%	55.66%	55.60%

Stormwater

	Fair value (Carrying amount)		14,612	11,808	11,375	10,345
	Current replacement cost (Gross)		19,116	17,244	16,481	15,086
	Asset consumption ratio %	40% - 60%	76.44%	68.48%	69.02%	68.57%

Note	10.6 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>Buildings</i>					
	Projected capital funding outlays**	3,755	6,422	8,089	6,336
	Projected capital expenditure funding***	3,755	6,422	8,089	6,336
	Asset renewal funding ratio %	90-100%	100%	100%	100%
<i>Transport Infrastructure</i>					
	Projected capital funding outlays**	30,471	30,075	48,791	35,879
	Projected capital expenditure funding***	30,471	30,075	48,791	35,879
	Asset renewal funding ratio %	90-100%	100%	100%	100%
<i>Stormwater</i>					
	Projected capital funding outlays**	2,156	2,156	2,342	2,310
	Projected capital expenditure funding***	2,156	2,156	2,342	2,310
	Asset renewal funding ratio %	90-100%	100%	100%	100%

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

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

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

(g) Asset sustainability ratio

	Capex on replacement/renewal of existing assets	6,538	8,225	6,707	7,517
	Annual depreciation expense	6,058	5,835	6,787	5,969
	Asset sustainability ratio %	100%	108%	99%	126%

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

Certification of the Financial Report

The financial report presents fairly the financial position of the Huon Valley 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.



Jason Browne
General Manager

Date: 05/11/2021

