

ANNUAL REPORT
WEST
COAST

2019-2020

T A S M A N I A





CONTENTS

Message from the Mayor and General Manager	2
West Coast Council Profile	4
Council Statistics	4
Mayor and Councillors	5
Councillor Schedule of Attendance	6
Councillor Allowances and Expenses	6
Council Organisational Chart	7
Vision, Mission and Values	8
Strategic Planning Framework	9
Highlights	10
Key Functions and Achievements	17
Our People, Our Community	18
Our Economy	31
Our Infrastructure	39
Our Environment	45
Our Partnerships, Our Leadership	48
Public Health Statement	56
Code of Conduct	57
Complaints Under Customer Service Charter	57
Statement of Activities	57
Statement of Land Donated	57
Public Interest Disclosures	57
Financial and In-Kind Support	58
Discounts for Junior Sport	59
Sponsorship – The Unconformity Seed Funding Program	59
Public Facility Hire Report	60
Rates Remissions for Non-Profit Groups and Organisations	60
Contracts for the Supply of Goods and Services	60

APPENDICES

Independent Auditor's Report	61
Annual Financial Report	90



A MESSAGE FROM THE MAYOR AND GENERAL MANAGER

Welcome to our review of the 2019–2020 financial year.

The course of the 2019-2020 year has been a difficult one for our community. It is one where our community suffered a terrible loss at the Henty Mine, and we all were reminded of the risk that many of our community members face when they go to work. In the second half of the year we as a community were hit with a global pandemic, that has impacted many of us personally and changed the way we all have had to live. As Mayor, I have been impressed with the resilience of West Coasters, their ability to make sacrifices to keep each other safe, and to support their community. It is however important that we recognise that the Covid-19 pandemic has had a dramatic impact on many of our local businesses, particularly those in tourism, and they have been doing it tough.

At Council we have stood with the community and businesses, passing a 0% rate rise and a comprehensive hardship policy, but we know that this can not make up for the loss of business.

The pandemic has impacted on Council operations – an underlying result of \$930,431.00 is not what we hoped for in June 2019, but is reflective of the loss of Council revenues, particularly the TasWater Dividend, as a result of that company providing extensive relief to the community and small business on behalf of its Council owners. It is also reflective of the additional expenses incurred

through the pandemic as we worked hard to comply with the relevant regulations and keep our workforce and community safe. Council also made a conscious decision to keep as many of our staff employed as possible, diverting people to alternative work where required. This was important for our team but also for the West Coast communities in which they all live.

Despite the challenges there has been important milestones achieved. As Mayor I was proud to lead the Councillors through a review of the West Coast Community Plan 2025. The review has revised the plan to provide greater guidance to the Council team on how to achieve the desired outcomes. This was followed by the creation of a 10-year Corporate Plan which will guide Council's development to allow us to delivery on the community expectations within WCCP2025. On the community front it was pleasing to be able to commence the Inter-town Transport Trial with local company RoamWild, this represents delivering on an important promise to the community to test the actual demand for transport options between our towns.

Council was able to continue delivering important projects for the community, including completing repairs and improvements on Granville Harbour Road, Lynchford Road and Morrisby St (Rosebery).



Mayor Phil Vickers and General Manager David Midson

We were also able continue our regular programs for road resealing, storm water improvements and footpath improvements across the West Coast. There was continued investment in sport and recreation with major upgrades completed to plant and equipment at the Queenstown and Zeehan swimming pools. In total Council was able to complete \$3,596,966.00 in capital projects for the financial year. While this is a significant achievement it does leave room for improvements as we work to continue to improve our project development and project management capabilities.

Phil Vickers
MAYOR

David Midson
GENERAL MANAGER

OUR PROFILE

The West Coast Council is located in the heart of the majestic wilderness of Tasmania's beautiful West Coast.

Our vision is to be a welcoming community with quality lifestyles supporting dynamic sustainable development and natural resource management.

Covering 9,575sq kms, the West Coast municipality is the gateway to Tasmania's wilderness. Coastal populations include Strahan, situated on Macquarie Harbour, and the picturesque shack sites of Granville Harbour and Trial Harbour. The inland population centres of Queenstown, Zeehan, Tullah and Rosebery and the small townships of Gormanston and Linda, are all within a short

distance from magnificent lakes, rivers, rainforests, dunes and historic sites.

With a population of approximately 4176 (ABS 2018 Estimated Resident Population 4167), the West Coast is celebrated for its tourism, mining and fishing. The clean air, mild climate and strong commitment to community make the West Coast a fantastic and unique place to be.

The West Coast also provides a popular choice for people seeking a 'sea change', and those seeking work within the tourism, aquaculture and mining industries.



COUNCIL STATISTICS

OUR PLACES

Council Chambers:

11 Sticht Street, Queenstown

Service Centres:

Morrisby Street, Rosebery

Esplanade, Strahan

Main Street, Zeehan

Council Depots:

Tramway Street, Queenstown

Gepp Street, Rosebery

Harvey Street, Strahan

Altcar Street, Zeehan



OUR EMPLOYEES



Elected members..... 9

Full time employees53

Part time/casual employees..... 5

Seasonal casual..... 7

OUR INFRASTRUCTURE

Municipal sealed roads124km

Municipal unsealed roads...67km

Sporting ovals 6

Community halls 6

Public toilets.....13

OUR VALUATIONS



Total land value\$144,492,000

Capital land value\$498,674,800

Adjusted capital value.....\$560,905,650

Assessed annual value \$30,315,336

Adjusted annual value \$33,900,017

OUR BUDGET ESTIMATES 2018-2019

Budget operating revenue \$10,770,552

Budget operating expense \$11,665,932

New borrowings\$650,000

MAYOR AND COUNCILLORS

YOUR ELECTED REPRESENTATIVES



Mayor
Phil Vickers



Deputy Mayor
Shane Pitt



Councillor
Robyn Gerrity



Councillor
Leigh Styles



Councillor
Lindsay Newman



Councillor
Terry Shea



Councillor
Scott Stringer



Councillor
Ian Hall



Councillor
Kerry Graham

ATTENDANCE

Section 72 (1)(cc) of the *Local Government Act 1993* requires a statement detailing the attendance of each Councillor at Council and committee meetings during the preceding financial year to be included in the Annual Report.

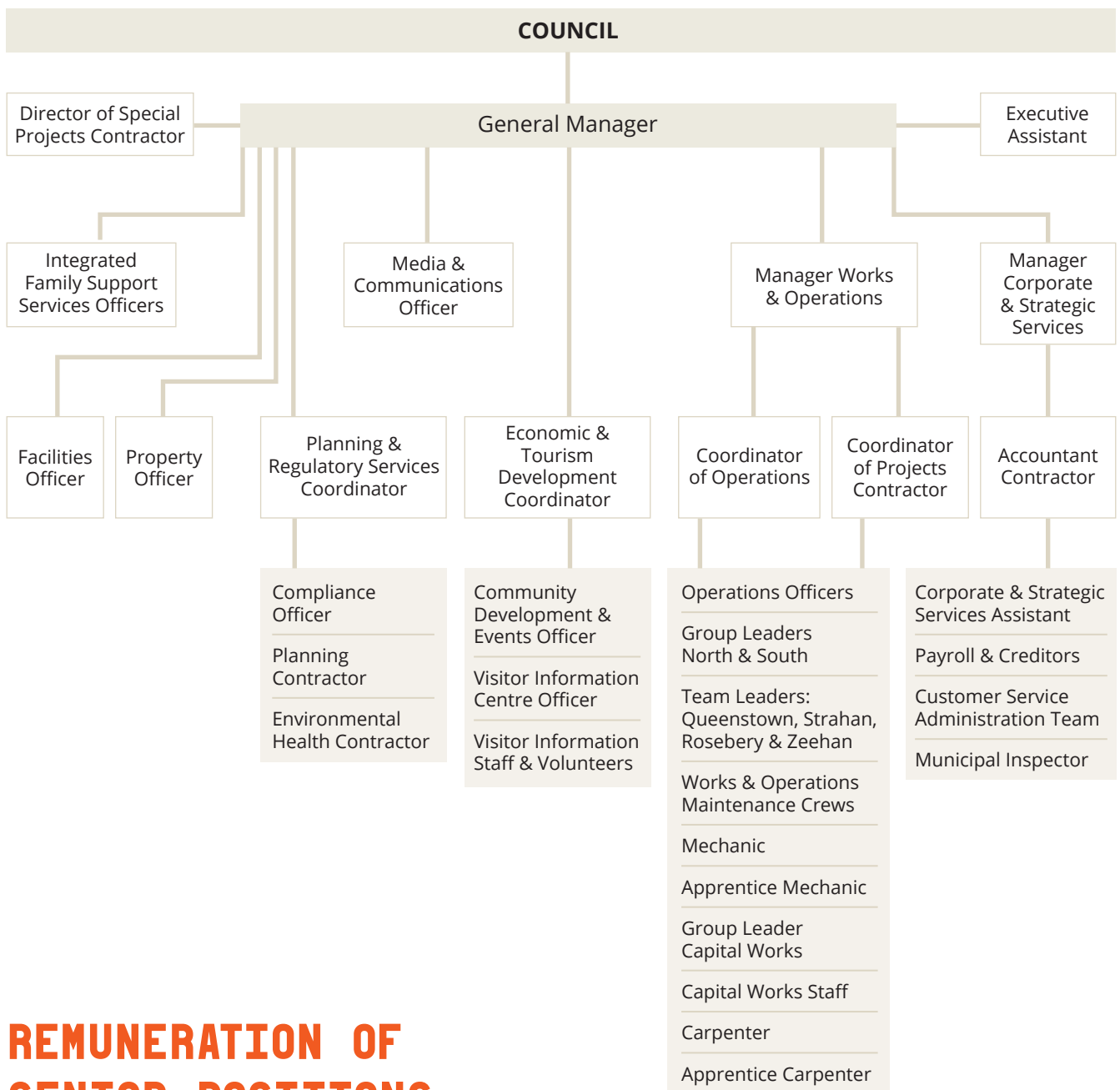
Councillor	Workshop	Additional Workshop	Meeting	Annual General Meeting
Mayor Vickers	8	3	11	1
Deputy Mayor Pitt	7	2	12	1
Cr Newman	9	3	12	1
Cr Shea	7	2	11	1
Cr Styles	6	2	10	1
Cr Stringer	7	3	12	1
Cr Gerrity	0	0	11	1
Cr Hall	1	0	6	0
Cr Graham	5	2	11	0

TOTAL MEETINGS CONVENED FOR 2017–2018

Workshop	9
Additional Workshop	3
Meeting	12
Annual General Meeting	1

Section 72 (1)(cb) of the *Local Government Act 1993* requires a statement of the total allowances and expenses paid to the Mayor, Deputy Mayor and Councillors to be included in the Annual Report. Total allowances and expenses paid to the Mayor, Deputy Mayor and Councillors (including telecommunications, fuel and travel expenses): \$140,673.

ORGANISATIONAL CHART



REMUNERATION OF SENIOR POSITIONS

Section 72 (1)(cd) of the *Local Government Act 1993* requires a statement in accordance with subsection (4) relating to total remuneration to Council employees in senior positions to be included in the Annual Report.

Total remuneration includes the salary paid, contributions to superannuation, values of the use of any motor vehicle, and any other allowance or benefit paid – note that in all instances vehicles are available for ‘pooled’ use: \$500,742.

OUR VISION

We are a proud community. One that is connected, enjoys our lifestyle surrounded by our unique natural heritage and works together for the benefit of the residents, business owners and visitors to our stunning Region.

OUR MISSION

We will work together in partnership to provide and continually improve the facilities, services and infrastructure that will serve the needs of our communities.

OUR VALUES

Our Vision is supported by a number of values that underpin the way we work together to achieve the *West Coast Community Plan 2025*.

- Responsiveness
- Leadership
- Unity of purpose
- Partnership
- Respect and trust
- Consistency

STRATEGIC PLANNING FRAMEWORK

Council's activities incorporate the requirements of the *Local Government Act 1993* and the aspirations of the West Coast community.

West Coast Council conducted an extensive community engagement program to prepare a shared vision for our community – one that would shape our preferred future and be representative of West Coast values and aspirations.

This clearly defined vision – the *West Coast Community Plan 2025* – was adopted by the West Coast Council as its long-term Strategic Plan in October 2015.

The *West Coast Community Plan 2025* outlines the desired objectives of the West Coast community and provides actions within key focus areas which Council is committed to achieve, with the relationship between

the community's vision (the *West Coast Community Plan 2025*) and Council operations intrinsic to Council planning and reporting.

This strong strategic planning framework incorporates the Annual Plan and Annual Report.

West Coast Community Plan 2025



Council's Annual Plan 2019-2020



Strategies and Plans in Progress 2019-2020

- Local Provision Schedule (Tasmanian Planning Scheme)



Strategies and Plans Completed 2019-2020

- West Coast Liveable Communities (Aged Care) Strategy
- Mountain Bike Trails Strategy
- Strategic Asset Management Plan – Bridges 2020-2030
- West Coast Community Plan 2025 – Supplement
- Corporate Plan 2020-2030

HIGHLIGHTS

2019-2020



WEST COAST BRAND TAKES HOME TOP DESIGN AWARDS

The West Coast brand was awarded several top spots across the AGDA Australian Design Awards and Tasmania's Diemen Awards, following the regional brand identity development and community consultation that took place in 2018/19.

Awarded the highest level of award at AGDA, the brand identity by agency For The People received a Pinnacle, along with two judges choice, ten distinctions and a merit for all aspects of the project, from Logos and Trademarks, Photography, Typography, Illustration, Typeface, Print, Brand Expression, Technological

Innovation, and Writing for Design. Digital agency Sons & Co were also awarded a Pinnacle in the digital category for the new tourism website: www.westcoasttas.com.au

The AGDA Design Awards recognise the best work in Australia across a wide range of disciplines every year and are the main awards program for design in Australia.

For The People and West Coast Council, were also announced recipients of the Premier's Award at the 2019 Design Tasmania Awards for the West Coast Brand Project.



WEST COAST SPIRIT AWARDS

The West Coast Spirit Awards were this year awarded to Mark McDermott and Fiona Ebert.

Mark McDermott was recognised for being a volunteer ambulance officer for thirty years, and a volunteer fire officer for thirty-five years. A passionate member of the community, Mr. McDermott loves to share his knowledge of the history of our region. Mr. McDermott's most recent award was received in 2019 – a Medal for National Service Award, recognising his thirty-five years as an active volunteer.

Fiona Ebert is active in the Lions Ladies Club, an Executive of the Queenstown Anglers Club and a volunteer ambulance officer in Queenstown. Known as a hardworking, generous asset to the community Ms. Ebert is instrumental in implementation of multiple valuable community events and services. For more than twenty years, she has been the main organiser of the Kid's Fun Day in Queenstown, Queenstown's Christmas Decorations, the Queenstown Christmas Parade and Christmas Lights Competition.

Congratulations to this year's recipients and we thank you for your continued valuable contributions.



INTER-TOWN TRANSPORT



The West Coast Council 12-month inter-town transport trial commenced on 25th February 2020, funded by the Tasmanian Government with a \$100,000 grant. The service being delivered by a local company, is available for on demand bookings and will also be able to flexibly cater for festivals and special one-off West Coast events. This bus service is an important step in realising our goal to provide easy, accessible and affordable travel for our residents.



TWELVE WEST COASTERS STUDYING IN NEW INNOVATIVE PROGRAM

West Coast Council in partnership with TasTAFE and Skills Tasmania and supported by Study Hub West Coast and the West Coast Council Education and Training Advisory Committee, announced the twelve successful applicants, from across the West Coast, who were selected for the new West Coast Capacity Training Program.

The twelve fully funded and supported places to study TasTAFE's Certificate 4 in Assessment and Training were offered exclusively to residents of the West Coast. The purpose of the program is to equip locals who live, work and contribute in our region, with the skills and certification needed to deliver training in their areas of expertise. The successful applicants came from diverse fields such as; tourism and hospitality, manufacturing, mining and construction. The program is focussed on building capacity not just in existing industries but in emerging industries as well, allowing for an effective and ongoing upskilling of West Coasters.

REGIONAL TRAINING FUND

With support from the Tasmanian Government to the tune of \$150,000, the West Coast Council established a \$100,000 Regional Training Fund (RTF). This fund will support training to get local people into work and support local employers to get the training they need for their workforces, where no other funding sources are available. The program aims to provide targeted support to train and upskill members of the West Coast community and will bring together local businesses, training providers, jobseekers, and employees. It is all about providing support for locally directed training that meets our needs as a region.

ICONIC WEST COAST MOUNTAIN BIKE TRAIL DESIGN

After well over a year of detailed planning, investigation, intensive engagement with a range of stakeholders, and following on from the Federal Government's commitment to provide \$2.5M (on top of the State's \$500,000 commitment) towards the development of a range of MTB Trails on the West Coast, the West Coast Council appointed renowned MTB Trail Designers Dirt Art Pty Ltd last year to design around 35km of Trails for one of the most iconic locations in Tasmania, if not Australia – Mt Owen in Queenstown.

Another ambitious MTB Trail development program, started by the Parks and Wildlife Service several years ago, the new Oonah Hill Silver City Trail in Zeehan – the first purpose built MTB trail on the West Coast is now detailed in Council's comprehensive West Coast Mountain Bike Trail Strategy, which called for proposals to design up to 20 kms of new MTB trails in the Heemskirk Regional Reserve – outside Zeehan.

In addition to the Queenstown and Zeehan opportunities, the West Coast Trail Strategy identified other big mountain descent opportunities, back

country riding options and even long format trail rides in between towns in the region. Council will continue to implement the MTB Strategy in partnership, to provide the community and a range of stakeholders and investors, with an array of opportunities to take advantage of our location and the wonderful MTB opportunities the region provides. This work will ensure the West Coast is positioned to deliver unique MTB experiences to a wide range of riders, in order to attract more tourists to the area and thereby promote further economic development in the region.



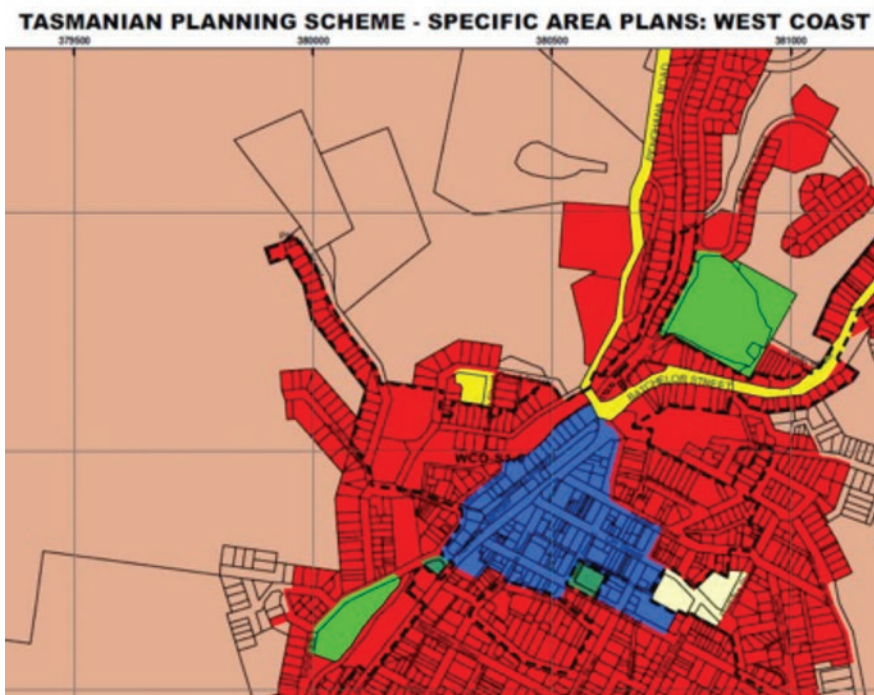
LOCAL PROVISIONS SCHEDULE

The Tasmanian Government has legislated to replace the current planning schemes for each Tasmanian Council, with a single, Tasmania wide, planning scheme to manage use and development of land.

West Coast Council has been preparing its Draft Local Provisions Schedule, which applies to our specific Local Government area, for over 2 years.

Once adopted, the Local Provision Schedule will replace the West Coast Interim Planning Scheme 2013 and be implemented for use alongside the State Planning Provisions.

The Draft Local Provisions Schedule contains information on eg: zoning, landslip hazard, local historic heritage, flood prone areas.



WEST COAST COMMUNITY PLAN 2525, 2025 SUPPLEMENT, AND CORPORATE PLAN

The *West Coast Community Plan 2025 (WCCP 2025)* developed in 2015, represents a high-water mark of collaboration between the Community and the Council to develop a strategic plan, not just for the West Coast, but for the State. Since the conception of the plan it has provided a list of achievements that the Community, local business, and Council, can be proud of.

As required by the *Local Government Act 1993 (Tas)* Council undertook a review of *WCCP2025*. This review was based on a series of strategic planning workshops

with staff and Councillors, an internal review of achievements and planning. The draft document was provided to the public for community consultation along with Council's newly developed internal document, the Corporate Plan.

The Corporate Plan is the result of the efforts of all members of the Council team. As a team, we came together to consider who we are, what we can deliver, and how we will change. We are proud of the team's deep commitment to the West Coast, their previous achievements as the West Coast Council, and

their willingness to continually grow and learn to keep delivering on the community's vision.

The Corporate Plan is an important document for Council in implementing the West Coast's 2025 vision. It interprets the values, visions and actions from the *West Coast Community 2025* into values, visions and actions for the West Coast Council.

The Corporate plan is designed to guide the West Coast Council's implementation of the *West Coast Community Plan 2025*.





An aerial photograph of a beach with waves crashing onto the shore. The water is a deep green color, and the sand is a light tan. The waves are white with foam as they break. The text is overlaid on the upper portion of the image.

KEY FUNCTIONS
AND
ACHIEVEMENTS

OUR PEOPLE, OUR COMMUNITY

Vision: Residents & visitors feel safe, healthy and connected to their community through access to appropriate and relevant services, activities and facilities.

1.1 The West Coast communities are accessible and safe for residents and visitors to the Region.

Strategy: 1.1.1 Create and maintain community spaces and infrastructure

ACTION	RESULTS
a. Work closely with community groups and other stakeholders to secure additional beneficial infrastructure where appropriate and including outcomes adopted in the West Coast Sport and Recreation Plan. Undertake regular public facilities inspections (e.g. playgrounds) and conduct maintenance as required.	Inspections conducted on all facilities in accordance with relevant legislation and asset management plans or strategies. Maintenance either conducted, or scheduled, depending on resource availability.

Strategy: 1.1.2 Maximise community safety through safe urban design.

ACTION	RESULTS
a. Monitor and enforce Council's By-Laws.	Street Dining and Parking By law monitored regularly through the reporting period.

Strategy: 1.1.3 Develop and implement a best practice Emergency Management Framework in partnership with relevant organisations.

ACTION	RESULTS
a. Continue involvement with, and coordination of, the West Coast Emergency Management Committee (WCEMC).	Council continues to be actively involved with the West Coast Emergency Management Committee. The Municipal Emergency Management Coordinator and Deputy Coordinator are also members of the North West Coast Regional Emergency Management Committee.
b. WCEMC to update all Emergency Management Plans relating to the West Coast (including Risk Assessments and the Disaster Recovery Manual for the West Coast).	Ongoing work in accordance with WCEMC work schedule.

Strategy: 1.1.3 continued ...

c. Conduct 'on-ground' scenario training with Council staff relating to Evacuation/Recovery Centre operations.	Council conducted a desktop scenario with all agencies in November 2019.
d. Municipal Emergency Management Coordinator (MEMC) to attend State Fire Management Area Control (FMAC) meetings as the West Coast Region representatives.	Participation and attendance to the Fire Management Area Control meetings is ongoing. A reduced number of meetings were held during this financial year.
e. Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities (e.g. fuel reduction practices and other fire management planning).	Council continues to actively liaise with relevant State and Federal Government to improve outcomes for the municipality.
f. Council to continue to fund the operations of the West Coast SES Units.	Action ongoing. The 2020-2021 financial year will see a variation to the past model, with the rate contribution being forwarded at the commencement of the financial year. It is also noted that Council has been successful in grant applications that are providing additional emergency management equipment on the West Coast.
g. MEMC will continue involvement with, and actively participate in, the meetings of the Emergency Management North West Regional Advisory Committee, as required.	West Coast Municipal Coordinator and Deputy Coordinator attend meetings to ensure the West Coast is actively represented. The Deputy Coordinator also completed two weekly blocks at the North West Regional Emergency Management Committee during the COVID-19 pandemic.

Strategy: 1.1.4 Ensure appropriate levels of public transport to and from each of the communities.

ACTION	RESULTS
a. Continue to review existing infrastructure in consultation with all stakeholders (including residents and ratepayers).	Ongoing meetings and conversations held with service providers, community and special interest groups.
b. Work in partnership with the State Government, West Coast residents and businesses to implement an intra-town transport service and improved transport systems to the West Coast.	Council was successful in securing a grant for \$100,000 for an inter town transport service trial. A local business was engaged to deliver the service, with the trial modified slightly during the COVID-19 restrictions to better assist the community. The trial is due to finish on 31 December 2020.

Strategy: 1.1.5 Investigate the case for developing and expanding major airport infrastructure for Strahan Airport.

ACTION	RESULTS
a. Implement Security Upgrade Project in partnership with the State Government.	Project not completed as the security outlined was not required due to the airport being low patronage and will not be pursued unless usage increases.

1.2 More connected and inclusive communities.

Strategy: 1.2.1 Support and create opportunities for inter-community participation.

ACTION	RESULTS
a. Continue to provide financial & in-kind assistance to the community through applicable Council funding streams.	Ongoing with Council providing opportunities through Council's Financial & In-Kind funding streams.
b. Utilise Council contacts database and relevant communication platforms to engage with residents regarding promotion of events and activities (e.g. community, cultural, recreational), which encourage inter-town participation.	COVID-19 has had an impact on Council held community events for the 2019-2020 period. The annual volunteers function and the West Coast Spirit Awards recipient functions were not held due to restrictions. Citizenship ceremonies and Council's afternoon teas with the community were also cancelled due to COVID-19.
c. Work in partnership with the State Government, West Coast residents and businesses to implement an intra-town transport service and improved transport systems to the West Coast.	See 1.1.4 (b).
d. Continue to facilitate opportunities for interaction between communities.	Council commenced community meetings in the period to ensure Councillors are able to meet with community members in each area. Additionally, the intertown transport trial is providing enhanced ability for people to move between towns.

Strategy: 1.2.2 Improve access to cultural activities.

ACTION	RESULTS
a. Work with relevant groups to address any special needs where possible and advocate on their behalf where appropriate.	Ongoing work with a variety of groups within the Municipality (Mens Sheds, Lions Clubs, Development Associations, Neighbourhood Houses etc) and continued work with both of Councils sub-committees (Education and Training Committee and Liveable Communities Advisory Committee), has led to continued advocacy throughout the period, particularly focused on health and education outcomes.
b. Liaise with key stakeholders to ensure the West Coast is considered an important factor for organisations associated with cultural activities, with the aim of increasing activities hosted locally.	An MOU with the Unconformity Festival during the reporting period has provided significant support for increasing funding to the organisation to hold additional activities on the West Coast. Additional work with Screen Tasmania has resulted in increased film and screen activity on the West Coast, notably the commitment to fund and film <i>The Tailings</i> on the West Coast.
c. Work with recipients and improve practices to ensure citizenship ceremonies are personalised to people from different cultures.	The Mayor conducted 8 citizenship ceremonies during the 2019-2020 period.

Strategy: 1.2.3 Support initiatives for the Region's youth.

ACTION	RESULTS
a. Continue to deliver Integrated Family Support Services through the Alliance partnership project.	Council delivered the program from 1 July 2019 to 1 April 2020, with the program being transferred back to Mission Australia to continue the program supporting West Coast Families.
b. Continue to coordinate and support the West Coast Council Education & Training Advisory Committee (ETAC).	The Education and Training Committee was revitalised through the period, with a renewed charter and the recruitment of new members. This represents significant strategic work supported by Council and the former committee.
c. Continue to support the work of the ETAC on the State Government funded West Coast Jobs Action Package – in partnership with TasCOSS and TCCI.	The programs supported under this package have been finalised with governance arrangements put in place for Council to manage the Regional Training Fund and the West Coast Scholarship Program, with expected delivery in the 2020-2021 financial year.
d. Continue to encourage the opportunity for youth involvement in initiatives or projects in the region.	Worked with the West Coast Youth Committee to find ways to engage, encourage and stimulate youth involvement in community.
e. Provide financial and/or in-kind support for individual youth recipients through Council funding streams.	Continued to provide funding to the community, based on applications and assessments made by Council.

Strategy: 1.2.4 Encourage and recognise volunteering which supports a range of community safety, recreational, sporting and cultural activities.

ACTION	RESULTS
a. Mayoral and Councillor attendance at relevant events, ceremonies and other public occasions to promote and recognise the contribution of volunteers locally.	The Mayor and some Councillors attended the West Coast Spirit Awards which were presented at the Mt Lyell Strahan Picnic. The awards assist in recognising the achievements of volunteers in our local community.
b Appropriately recognise West Coast volunteers during National Volunteers Week.	Unfortunately due to COVID-19 restrictions, Council was not able to host an event for National Volunteers week 2020. The Mayor thanked volunteers for their contribution via public notices on the WCC website and the Mayor on Air radio segment.

Strategy: 1.2.5 Develop and implement a West Coast Beautification Program and associated Signage Strategy for the Region.

ACTION	RESULTS
a. Continue with regular operational maintenance schedules for all population centres.	Continued improvements undertaken for the delivery of operational maintenance. A strong focus was on asset management and maintenance repairs.
b. Develop and implement a public education and awareness campaign relating to the beautification of townships and other population centres on the West Coast (including verge mowing).	Council undertook awareness posts on Facebook and by radio to inform of expectations and standards around planned works which assists to serve the community safely and in a timely manner.
c. Continue to support the work of, and be involved with, the West Coast Weed Management Group.	The Group is not currently active and did not meet during the 2019–2020 financial year. Focus is currently on implementing on ground weed management where possible.

Strategy: 1.2.6 Actively support the development of arts and cultural heritage in the Region.

ACTION	RESULTS
a. Continue to foster and promote arts events and heritage sites, including museums.	Continuing to support the volunteer run Galley Museum through the provision of the building. Also continued to operate the Reflections Exhibition in Strahan. Provided significant support to PressWest to seed a new arts facility on the West Coast.
b. Utilise the Council contacts database and relevant communication platforms to engage with residents regarding promotion of relevant events and activities.	Council databases are consistently utilised to make residents aware of opportunities for grants, promote events and training as well as community consultation when applicable. Also identifying the need for a Council email list which will be implemented in 2020-2021.

1.3 Active participation in sport, recreation and leisure opportunities.

Strategy: 1.3.1 Continually develop the Sport & Recreation plans for the Region to promote efficient use of existing sporting facilities and identify future sporting facility requirements.

ACTION	RESULTS
a. Continue working with local sports and community groups to provide information, advice and assistance with funding grant applications and opportunities.	Council supplies letters of support to community groups and stakeholders as requested.

Strategy: 1.3.2 Encourage and support 'Active Lifestyle' initiatives and programs.

ACTION	RESULTS
a. Finalise the establishment of the Health and Active Lifestyle Advisory Committee (HALAC) and work with Council and key stakeholders to drive forward initiatives for the West Coast.	The Health and Active Lifestyle Advisory Committee has now been formed under the new name Liveable Communities Advisory Committee and has a renewed charter and is chaired by Councillor Kerry Graham.
b. Continue to accommodate a variety of membership options and classifications for Council-operated facilities, including concession and group booking discounts.	The number of people using the West Coast Gyms was increasing until COVID-19 saw the gyms closed.
c. Promote the use and hire of Council owned assets.	Council actively promotes Council assets when speaking with community groups and when it is aware of pending community events.
d. Utilise Council contacts database and relevant communication platforms to engage with residents regarding promotion of events and activities (e.g. community, cultural, recreational).	Council databases are consistently utilised where applicable, to make residents and community groups aware of opportunities, and upcoming events.
e. Support community events & groups through Council's Community Development Officer function.	Worked with a number of West Coast committees including attending relevant community group meetings as required.

Strategy: 1.3.3 Improved access is available to recreation facilities for young people.

ACTION	RESULTS
a. Continue to support youth participation at recreation facilities, in accordance with adopted Fees and Charges e.g. providing a 50% reduction in fees at some facilities and free access for other facilities for youth under the age of 13.	This was available for all youth participation (under 13) bookings, however, will be rolled into the Financial and In-Kind Support program for future financial years.
b. Continue to implement the West Coast Sport & Recreation Plan in regard to recreational facilities.	Community consultation for the Sport and Recreation Guidelines Plan was undertaken, with detailed implementation guidance agreed on. Plan improvements were completed at the Queenstown and Zeehan Pools. Lighting improvements were completed at the Queenstown and Rosebery Stadiums (dramatically reducing costs for clubs) and upgrades were commenced at our football facilities.

Strategy: 1.3.4 Passive and active recreational open space is available to, and used by, the community.

ACTION	RESULTS
a. Finalise establishment of the HALAC and work with Council and key stakeholders to drive forward initiatives for the West Coast.	Committee established, further recruitment ongoing to complete full complement of members, priorities of committee established, supportive of Council Initiatives and developing a Community Health plan seen as the first step.
b. Support community events & groups through Council's Community Development Officer function.	Work with community groups and with events committees ongoing.

1.4 The health and welfare of the community is maintained through effective medical care.

Strategy: 1.4.1 Undertake a gap analysis of health service provision in the Region.

ACTION	RESULTS
a. HALAC using gap analysis in Aged Care Strategy, lobby for increased health service provision.	Will commence utilisation in 2020-2021. Council advocating for improved aged care and health as committee commences operations. This resulted in an agreement for Aged Care Navigation services based in Rosebery from Family Based Care.

Strategy: 1.4.2 Encourage best practice collaboration amongst health care providers, UTAS, industry sectors and suppliers inside and outside of the West Coast.

ACTION	RESULTS
a. Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	Advocacy focused on health and education outcomes.
b. Continue to liaise with UTAS to offer its Rural Week Program and other appropriate programs to medical students to ensure appropriate time is spent on the West Coast.	The West Coast again hosted visiting Year 2 medical students as part of the UTAS Rural Communities Program. The visit allows students to better understand the uniqueness of the West Coast and some of the changes that living and working in a remote location present.

Strategy: 1.4.3 Provide educational opportunities for multiskilling for health care professionals.

ACTION	RESULTS
a. Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	Council continues to support advocacy for multi skilling health care professionals.

Strategy: 1.4.4 Assess and support E-health and new technologies, systems and processes in the health care industry.

ACTION	RESULTS
a. Through the HALAC and in partnership with UTAS, consult on advances and opportunities in new technologies for E-health to remote areas and research funding opportunities for any identified initiatives.	Work is ongoing to identify opportunities for improved E-health on the West Coast, the COVID-19 pandemic saw a significant increase in Commonwealth funding for telehealth which has benefited the region.

Strategy: 1.4.5 Encourage and facilitate greater service provision based on the needs of the region.

ACTION	RESULTS
a. Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	LCAC worked with COTA, DHS and private providers like Southern Cross Care. Council has facilitated and supported the work of the Committee by encouraging Family Based Care to the region.

Strategy: 1.4.6 Assess and improve transport opportunities for the disabled and socially disadvantaged in the Region.

ACTION	RESULTS
a. Work in partnership with the State Government, West Coast residents and businesses to implement an intra-town transport service and improved transport systems to the West Coast.	Intra-town transport trial has commenced and the service providers have supplied progress reports to Council and are examining further ways to generate up take of the service.
b. Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	Action ongoing.

Strategy: 1.4.7 Partnerships fostered to coordinate approach to promote the Region to attract skilled medical professionals to the Region.

ACTION	RESULTS
a. Establish the HALAC and in partnership with UTAS, consult on advances and opportunities in new technologies for E-health to remote areas and research funding opportunities for any identified initiatives.	Action ongoing.
b. Establish the HALAC and work with Council and key stakeholders to attract skilled medical professionals to the West Coast, utilising the new West Coast brand toolkit to do so.	Not yet commenced.
c. Continue to liaise with UTAS to offer its Rural Week Program and other appropriate programs to medical students to ensure appropriate time is spent on the West Coast.	See 1.4.2 (b).

1.5 The community's social needs are supported through the provision of a range of essential social and community services.

Strategy: 1.5.1 Provide adequate services for the ageing in the community.

ACTION	RESULTS
a. Work in partnership with the State Government, private sector and non-profit sector to implement initiatives identified in the West Coast Aged Care Strategy.	Working with Family Based Care to establish a presence in Rosebery, working with COTA to identify and implement projects to benefit seniors.
b. Adjust Fees and Charges to allow for discounted access to Council gyms for Pensioners.	Concession card holders can access a 30% discount on gym fees which brings the cost down to \$2.88 a week and allows access to all gyms on the West Coast.
c. Continue to provide financial support for low income households by granting a further 10% remission on rates and charges in accordance with Council policy.	Action ongoing. Council adopted the revised Rates Policy in April 2019 which continued to contain the 10% additional remission.

Strategy: 1.5.2 The high standard of library facilities and services to the community is maintained to meet the educational, recreational and informational needs of the community.

ACTION	RESULTS
a. Through the ETAC, liaise with stakeholders regarding provision of library services and associated learning opportunities.	Library Services continue to be provided throughout the West Coast.

Strategy: 1.5.3 Ensure the provision of and promote online learning opportunities.

ACTION	RESULTS
a. Utilise West Coast contacts database and relevant communication platforms to engage with residents regarding promotion of online learning opportunities.	ETC have appointed a Training Coordinator as part of their strategy to catalogue, find, create and present opportunities for learning in place on the West Coast. The community is made aware of opportunities to engage in online learning through email lists, posters, Council website, social media channels, Study Hub websites and Neighbourhood Houses digital presence.

Strategy: 1.5.4 Coordinate and promote the education opportunities available on the West Coast.

ACTION	RESULTS
a. Through the ETAC, coordinate and promote education opportunities.	Opportunities for training and education are available through ETC's Regional Training Fund, West Coast Scholarships program, the Study Hub, the West Coast Capacity Training Program and the appointment of a Training Coordinator.

Strategy: 1.5.5 Foster the development of innovative practices in the education sector.

ACTION	RESULTS
a. ETAC to work with Council and key stakeholders (including UTAS) to identify innovations that can be applied to the West Coast.	Council has a continued strong relationship with the University.

1.6 Innovative educational provision that meets the needs of the Region.

Strategy: 1.6.1 Continue to investigate implementation opportunities for the sustainable extension of educational provision to Years 11 & 12 in the region.

ACTION	RESULTS
a. Liaise with education providers regarding opportunities and future planning.	Year 11 and 12 now available on the West Coast with recent success in students receiving their TCE through study entirely on the West Coast.

Strategy: 1.6.2 Facilitate resource sharing and maximise the use of existing educational facilities (private and public).

ACTION	RESULTS
a. ETAC to identify ways of encouraging resource sharing and investigate ways to maximise use of existing facilities and make recommendations to Council.	Advocacy continues.
b. Support Catholic Education in extending to year 7 & 8 in primary schools.	No action within the financial year.

Strategy: 1.6.3 Support initiatives that promote student awareness of localised employment and career opportunities.

ACTION	RESULTS
a. Council participates in activities that promote potential employment and career opportunities to youth.	Council participated in the 2019 careers incentive program with Mountain Heights School. Council staff participated in the mentoring program at Mountain Heights School.
b. Actively participate in Careers Day in partnership with West Coast secondary schools, including development of resource materials specifically designed to showcase the diverse skill range and job opportunities available through the West Coast Council.	Council continued to develop and update resources to be showcased at career events.

OUR ECONOMY

Vision: We have a strong and diversified economic base and are recognised as a leading regional centre in Tasmania to live, work and visit.

2.1 A strong and diversified economic base.

Strategy: 2.1.1 Facilitate the development and implementation of key regional economic development strategies and associated Action Plans.

ACTION	RESULTS
a. Continue to work in partnership with all relevant local, state and regional organisations and agencies.	No action within the financial year.

Strategy: 2.1.2 Promote and support local industry development initiatives.

ACTION	RESULTS
a. Work with relevant local and regional committees and groups (including the local tourism and business association).	Continue to play an active role in Destination West Coast and WxNW. Council staff have also met with other development groups throughout the year and have maintained connections with peak bodies.
b. Through constant research and engagement with the community; facilitate, maintain awareness of, and support and promote local industry development initiatives.	No action in the financial year.
c. Continue to work with government and business to drive investment in the region.	Advocacy continues.
d. Utilise West Coast contacts database and relevant communication platforms (including the Economic Development Newsletter) to engage with residents regarding promotion of local industry development initiatives.	Information sharing continues.

Strategy: 2.1.3 Enhance and expand business and information networks that increase the exchange of knowledge and encourage partnerships between businesses.

ACTION	RESULTS
a. Promote the interaction of the business community with, and through, the Economic Development & Tourism Coordinator.	Destination West Coast and other town based development associations continue to provide a forum for business engagement.

Strategy: 2.1.4 Ensure the provision of serviced commercial, industrial and residential land through appropriate land use planning strategies.

ACTION	RESULTS
a. Review the West Coast Land Use Planning Strategy.	Will be actioned in 2020–21 after finalisation of the LPS.
b. Complete the transition to the State-Wide Planning Scheme, through the finalisation of the Local Provision Schedules for the West Coast.	Preparing for Public Exhibition in 2020–2021.

Strategy: 2.1.5 Promote and market the benefits of working and living in the West Coast through the development & implementation of a specific Branding Strategy for the Region.

ACTION	RESULTS
a. Work in partnership with key stakeholders and the West Coast community to implement the new West Coast brand.	Increasing uptake of the brand is occurring with a significant investment from Council in the financial year to develop summer brand content for release in 2020–2021. Revised town entry signs using the brand were also installed. The brand was also used in partnership with WxNW and Tourism Tasmania for marketing opportunities.

2.2 A sustainable, dynamic and resilient business sector.

Strategy: 2.2.1 Build and foster partnerships to foster innovation, knowledge management and collaboration between all industry sectors.

ACTION	RESULTS
a. Continue to promote partnerships and collaboration through activities undertaken as part of Council's Economic Development, Tourism and Events Program.	Action ongoing.

Strategy: 2.2.2 Identify opportunities to improve access to broadband and wireless technologies for business.

ACTION	RESULTS
a. Continue liaison with all major telecommunication providers (and the State and Federal Governments) to encourage investment and development of West Coast infrastructure.	Advocacy with Telstra and NBNCo have resulted in specific West Coast Community Engagement. The West Coast Telecommunications upgrade project, led by Telstra and the Commonwealth commenced with a new Mobile Phone tower in Tullah, further works to increase capacity will occur in 2020-2021. Facilitate meetings between Telstra/NBN with residents groups, council members to address weaknesses in system and services.

Strategy: 2.2.3 Advocate for increased resources for business development.

ACTION	RESULTS
a. Lobby for, and pursue, relevant State and Federal Government support and available funding opportunities.	There are significant business development resources available on the West Coast, including business planning and other support, as well as a variety of grants. Several larger projects are receiving support from the Coordinator General or the Department of State Growth.

Strategy: 2.2.4 Provision of training opportunities and apprenticeship programs to employ local youth.

ACTION	RESULTS
a. Actively participate in Careers Day in partnership with West Coast secondary schools, including development of resource materials specifically designed to showcase the diverse skill range and job opportunities available through the West Coast Council.	Council continued to develop and update resources to be showcased at career events.
b. Continue to support apprentice carpenter and mechanic opportunities as part of the Council operations.	Council employed an apprentice carpenter and mechanic throughout the financial year.
c. Explore options to work with local employers and promote Apprenticeship Schemes, and TAFE opportunities.	Attended schools to speak with students about opportunities for employment and training on the West Coast.

Strategy: 2.2.5 Investigate potential for a 'Centre of Excellence' which provides training for engineering, mining and other key local industries to locate on the West Coast.

ACTION	RESULTS
a. Explore options, in partnership with relevant stakeholders, to further develop this concept, including the possibility of a relationship with the Regional Study Hub and its resources.	Advocacy work continues in partnership with TMEC.

Strategy: 2.2.6 Investigate and attract investors to capitalise on local business and product development opportunities.

ACTION	RESULTS
a. Continue to engage with government, stakeholders and local business to develop investment opportunities in the Region.	Actions ongoing.

Strategy: 2.2.7 Encourage open dialogue with local industry and key employers to attract an increased draw on the local population for employment.

ACTION	RESULTS
a. Work with stakeholders on getting local people into local employment opportunities.	In conjunction with the Study Hub and the project assistant for the RTF created networks with industry, education and innovators to present pathways to employment i.e. King River Rafting Taster day.

Strategy: 2.2.8 Encourage new and existing businesses to incorporate environmentally sustainable practices that minimise environmental impacts and adhere to best practice initiatives.

ACTION	RESULTS
a. Partner with Parks and Wildlife Service Tasmania and other relevant agencies to conduct workshops designed to educate relevant businesses and to encourage environmentally sustainable best practices.	Action continues where opportunities arise.

2.3 A resilient and strong tourism sector.

Strategy: 2.3.1 Investigate the potential to develop a Tourism Destination Management Plan, to support the Region's Economic Development initiatives, that positions the West Coast as a desirable visitor destination that increases the value of the tourism industry as a key economic driver.

ACTION	RESULTS
a. Work with regional and local tourism bodies to refine, build on, and deliver initiatives identified in the Destination Action Plan.	Destination West Coast has taken the lead on advocating for the Destination Action Plan action items - which is now due for review.

Strategy: 2.3.2 Plan and provide appropriate infrastructure and services to support tourism.

ACTION	RESULTS
a. Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	In the final stages, we are now preparing for the Public Exhibition.
b. Continue to provide significant tourism services through the Visitor Information Centre operations.	Visitor Centre operations continued but were materially impacted by COVID-19.
c. Continue to support the Galley Museum as an accredited white-i visitor information centre and investigate the introduction of a white-i centre in Tullah.	Galley continues operations, no further investigations of options in Tullah have occurred.
d. Continue to coordinate and deliver the Macquarie Heads Campground Expansion Project and the Queenstown Lower Gravity MTB Trail Project.	Macquarie Heads - Project has neared material completion, with final works to site and car parking area to occur. Queenstown MTB Trail Network - Designs for the trail network were released with work to continue through the 2020-2021 financial year.
e. Capital Expenditure – Upgrade the Macquarie Heads Campground precinct, in accordance with the detailed business case.	As above.
f. Work in partnership with the State and Federal Governments, community and businesses to implement initiatives identified in the West Coast Mountain Bike (MTB) Strategy.	As above.
g. Lobby for, and pursue, relevant State and Federal Government support and available MTB funding opportunities.	Comprehensive application developed and lodged with the Australian Community Development Grants Programme, following a request to Council from the Federal Government secured a 2.5 million grant.

Strategy: 2.3.3 Identify product gaps and opportunities to diversify and strengthen the tourism offerings of the West Coast Region.

ACTION	RESULTS
a. Continue to work with partners such as the business and tourism association, participating as an active partner with all stakeholders.	Continue to work with Destination West Coast and other business/community groups.

Strategy: 2.3.4 Foster and support partnerships and collaboration between tourism operators within the Region and regional tourism organisations.

ACTION	RESULTS
a. Work with all partners to investigate and identify opportunities.	Supported Designation West Coast through the period.
b. Continue to work with partners such as the business and tourism association, participating as an active partner with all stakeholders.	As above.

2.4 Resilient Mining & Aquaculture sectors.

Strategy: 2.4.1 Investigate, with State Government and the Federal Government, potential incentives (not necessarily financial) for people to move to and stay in the West Coast for work, with the long-term aim of increasing the number of people who live here long term and support other local services and retail.

ACTION	RESULTS
a. Continue to promote partnerships and collaboration through activities undertaken as part of Council's Economic Development, Tourism and Events Program.	Council adopted a rate policy that provides for a remission of up to three years rates for new builds on the West Coast.
b. Lobby for, and pursue, relevant State and Federal Government support and available funding opportunities.	As above.

Strategy: 2.4.2 Advocate on behalf of the community on issues such as fly-in /fly-out (FIFO) and drive-in/drive-out (DIDO) worker impacts and resource “boom and bust” effects on mining communities.

ACTION	RESULTS
a. Continue to advocate on behalf of the community on matters relating to fly-in/ fly-out (FIFO) and drive-in/ drive-out (DIDO) workforces.	Advocacy continues but it is likely a detailed economic and social analysis will be required to allow advocacy to be effective.

Strategy: 2.4.3 Ensure local employment opportunities for local residents are maximised through industry training programs.

ACTION	RESULTS
a. Continue to promote partnerships and collaboration through activities undertaken as part of Council’s Economic Development, Tourism and Events Program.	As Above.
b. Lobby for, and pursue, relevant State and Federal Government support opportunities, and available funding opportunities.	Secured funding for the Regional Training Fund and the West Coast Scholarship Fund.

Strategy: 2.4.4 Support the future development of the Aquaculture Hub and the industry generally.

ACTION	RESULTS
a. Continue to promote partnerships and collaboration through activities undertaken as part of Council’s Economic Development, Tourism and Events Program.	Continued to liaise with Tasmanian Salmonid Growers Association, Institute for Marine and Antarctic Studies, and the Aquaculture forum.
b. Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	As above.
c. Continue liaison with all industry participants to identify and implement opportunities.	As above.

Strategy: 2.4.5 Identify and create a vision for future development of the Waterfront (Strahan) area to lay a foundation for future investment and eventual job creation in this critical precinct.

ACTION	RESULTS
a. Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments	In the final stages, we are now preparing for Public Exhibition.

OUR INFRASTRUCTURE

Vision: We have a sustainable asset and infrastructure base to meet the lifestyle and business needs for residents, visitors and industry.

3.1 Well planned and resourced assets and infrastructure.

Strategy: 3.1.1 Coordinate and sequence planning for provision of new infrastructure in the region with a long-term strategic perspective.

ACTION	RESULTS
a. Continue to build an accurate Asset Register to provide for renewal projects, new projects, or disposing of assets as required.	This will remain an ongoing item and Council continues to work to implement an integrated asset management system. A significant amount of work was undertaken during the financial year.
b. Continue to build an Asset Management Strategy identifying Capital Growth, Sound investment opportunities and Asset Maintenance/Upgrade programs.	Asset Management Strategy to be reviewed in 2020-2021, The Asset Management Policy was adopted in the financial year as was the Asset Management Plan – Bridges.
c. Finalise and implement new improved Asset Management Software.	Action ongoing.
d. Review the existing Asset Management Policy, Strategy and Council Plans.	As above.
e. Maintain a comprehensive list of priorities and opportunities that can inform all relevant parties (including other tiers of government).	Action ongoing.
f. Maintain good relationships with TasNetworks, NBN, Vision Stream, Department of State Growth & other infrastructure agencies.	Action ongoing.
g. Continue to work in partnership with all relevant local, state and regional organisations and agencies.	Action ongoing.
h. Continue to lobby for improved mobile coverage and telecommunication upgrades in the West Coast region.	Action ongoing.
i. Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	In the final stages, we are now preparing for public exhibition.

Strategy: 3.1.2 State and Federal Governments commit to improvements to State and Federal road and rail facilities/infrastructure.

ACTION	RESULTS
a. Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Meetings with TasRail and other stakeholders occurred during the financial year.

Strategy: 3.1.3 Create and continually improve Council Asset Management plans and systems to manage and maintain all assets in a sustainable manner.

ACTION	RESULTS
a. Continue to build an accurate Asset Register to provide for renewal projects, new projects, or disposing of assets as required.	As above.
b. Finalise the Asset Management Plan for Council owned buildings and facilities.	Action to be completed in 2020-2021.
c. Build and implement improved Asset maintenance software.	Action ongoing.
d. Review the existing Asset Management Policy, Strategy and Council Plans. Audit Asset Management policies and procedures.	As above.

Strategy: 3.1.4 Plan accordingly for Council buildings and facilities to meet community needs.

ACTION	RESULTS
a. Create a policy for the Council-owned housing portfolio.	Not proceeding. Property management has been outsourced to a licenced property management.
b. Finalise the Asset Management Plan for Council-owned buildings and facilities.	Action to be completed in 2020-2021.
c. Create operational management plans for all Council-owned and operated facilities.	Action to be completed in 2020-2021.
d. Establish and maintain a Council Asset Database identifying potential improvement initiatives, future financial impacts, annual maintenance requirements and asset capital growth opportunities.	Not proceeding.

3.2 A safe and reliable transport system to and around the Region.

Strategy: 3.2.1 Identify options for improved public transport in and between towns and villages and accessibility to and from the Region generally.

ACTION	RESULTS
a. Work in partnership with the State Government, West Coast residents and businesses to implement an intra-town transport service and improved transport systems to the West Coast.	Intertown service currently running as a trial.
b. Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Advocacy continues.
c. Capital Expenditure – Upgrade/improve Strahan Airport (in accordance with the findings of the Airport Feasibility Study).	Action ongoing.
d. Implement Security Upgrade Project for Strahan Airport in partnership with the State Government.	Project not completed as the security outlined was not required due to the airport being low patronage.

Strategy: 3.2.2 Road users within the Region demonstrate a high level of road safety awareness.

ACTION	RESULTS
a. In accordance with the findings of the Aquatic Facilities Strategy, improve directional signage for all pools.	This action item has been moved to 2020–21 and has a Capital Budget for improvements.
b. Continue to deploy electronic road signage display as appropriate, in partnership with emergency services agencies.	Completed throughout the year as requested by emergency service agencies. This demand peaks during the winter period and throughout COVID-19.

Strategy: 3.2.3 The rural road network meets the economic and social needs of the community.

ACTION	RESULTS
a. Consult with relevant stakeholders and continue to seek funding for, and lobby for, improved outcomes.	Council has been successful in securing record funding for West Coast highways, and advocacy continues.
b. Continue to focus on Roads to Recovery expenditure for priority projects on the West Coast network.	Action completed inline with the 2019-2020 road allocation by Council. With funding going to sealing Granville Harbour Road.

Strategy: 3.2.4 Identify and protect investment in existing and planned major infrastructure corridors and sites against encroachment and threat to operation from other land uses and from natural hazards.

ACTION	RESULTS
a. Continue to support the work of, and be involved with, the West Coast Weed Management Group.	As above.
b. Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	As Above.
c. Continue to provide Planning Authority oversight in accordance with State Government legislative requirements.	Planning Authority delegation is conducted in line with relevant legislation.

Strategy: 3.2.5 Ensure ongoing provision of direct international shipping service to and from Tasmania.

ACTION	RESULTS
a. Lobby for, and pursue, relevant State and Federal Government support opportunities.	No advocacy required during the year.

Strategy: 3.2.6 Develop a business case for the development of Strahan Airport as a potential visitor and freight gateway to the Region.

ACTION	RESULTS
a. Implement Security Upgrade Project for Strahan Airport in partnership with the State Government.	As above.

Strategy: 3.2.7 The public transport system facilitates the mobility of residents and visitors to and around the communities of the West Coast and meets the requirements of the Disability Discrimination Act.

ACTION	RESULTS
a. Work in partnership with the State Government, West Coast residents and businesses to implement the an intra-town transport service and improved transport systems to the West Coast.	As above.
b. Lobby for, and pursue, relevant State and Federal Government support opportunities.	Inter-town transport trial has been funded.

3.3 Appropriate levels of infrastructure to meet the needs of the Aged in our community.

Strategy: 3.3.1 Ensure the provision of aged care residential developments that will satisfy the needs of our ageing community.

ACTION	RESULTS
a. Continue to work in partnership with the State Government to undertake a full gap analysis of Aged Care services in the region.	Completed.
b. Finalise the West Coast Aged Care Strategy.	Completed.
c. Work in partnership with the State Government, private sector and non-profit sector to implement initiatives identified in the West Coast Aged Care Strategy.	Advocacy continues.

3.4 Environmentally sensitive development to achieve sustainability in water and waste management.

Strategy: 3.4.1 The community has access to a sewerage system that has sufficient capacity for current and future growth requirements.

ACTION	RESULTS
a. Council (as a shareholder) to continue to participate in planning and development opportunities undertaken independently by TasWater.	Participation continues.
b. Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Advocacy continues noting the significant investments in water and sewerage infrastructure on the West Coast.

Strategy: 3.4.2 Sewage treatment and effluent disposal is managed in accordance with the principles of Ecologically Sustainable Development.

ACTION	RESULTS
a. Council (as a shareholder) to continue to participate in planning and development opportunities undertaken independently by TasWater.	As above.
b. Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	As above.

Strategy: 3.4.3 An ongoing programme of capital works augmentation is implemented to improve water supply to the Towns.

ACTION	RESULTS
a. Council (as a shareholder) to continue to participate in planning and development opportunities undertaken independently by TasWater.	As above.
b. Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	As above.

Strategy: 3.4.4 Water conservation is demonstrated by consumers and encouraged by pricing policies.

ACTION	RESULTS
a. Council (as a shareholder) to continue to participate in planning and development opportunities undertaken independently by TasWater.	As above.
b. Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	As above.

Strategy: 3.4.5 Development of a Waste Management Strategy for the Region and implemented for domestic recycling, greenwaste collection, processing and industry waste reduction plans.

ACTION	RESULTS
a. Finalise design and EPA certification for ongoing use of the Zeehan Regional Landfill facility.	The Environmental Protection Notice has been completed, this allowed Council to issue an EOI for design and construct of new cells at the Zeehan Regional Landfill facility.

Strategy: 3.4.6 Waste depots comply with standards and regulations relating to pollution control and climate change.

ACTION	RESULTS
a. Finalise design and EPA certification for ongoing use of the Zeehan Regional Landfill facility.	As above.
b. Undertake an extensive planning and augmentation project for the current landfill site to provide for future community needs.	During the 2019-2020 financial year Council issued an EOI to design & construct new cells at Zeehan Landfill. The EOI was awarded in March 2020. This action remains ongoing and a priority for 2020-2021. This will allow for the continuation of the Zeehan Landfill future operations.

OUR ENVIRONMENT

Vision: Our natural assets are protected and enhanced for future generations through environmental leadership.

4.1 The Region's environmental assets are maintained and preserved for future generations.

Strategy: 4.1.1 Utilise and protect our natural resources, water and energy.

ACTION	RESULTS
a. Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	As above.

Strategy: 4.1.2 Support community based environmental protection initiatives.

ACTION	RESULTS
a. Continue to work with stakeholders for better outcomes on the West Coast.	Stakeholder liaison continued through the year.

Strategy: 4.1.3 Be responsive to environmental issues affecting the Region.

ACTION	RESULTS
a. Continue Council's environmental health activities including seasonal sampling of recreational waters to monitor levels of bacteria to ensure maintenance of public safety.	Water sampling is undertaken in line with Recreational Water Quality Guidelines.
b. Council to continue to work in partnership with stakeholders to continue mapping, identification and eradication based on best practice and weed control within the municipality.	Action remains ongoing. Active membership of the FMAC group to represent the interest of the West Coast.
c. Continue to monitor the State Government's legislative and policy requirements for feral cat management.	Council is part of the Cat Management Group which meets regularly.

Strategy: 4.1.4 Develop realistic and sustainable land use strategies for the Region within state and national frameworks and in consultation with the community.

ACTION	RESULTS
a. Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	As above.

4.2 A preserved, unique and significant historical and cultural heritage of the West Coast.

Strategy: 4.2.1 Support the identification and preservation of the cultural heritage of the West Coast.

ACTION	RESULTS
a. Support community events & groups through Council's Community Development Officer function.	Work with Community Groups and the Museums to recognise funding opportunities that preserve and identify that cultural Heritage particular to the West Coast.

4.3 Adaptation to the impacts of climate change.

Strategy: 4.3.1 Support community awareness programs on efficient energy management practices.

ACTION	RESULTS
a. Heat Energy Kit to remain available for residents to measure the energy output in the home – including but not limited to household appliances and lighting (the kit provides helpful hints on how to save energy and costs and marketing of the tool kit is conducted regularly by Council).	The Energy Saving Tool Kit continues to be available to assist residents with household energy savings and reducing power costs.

Strategy: 4.3.2 Assess, plan for and respond to the impacts of climate change.

ACTION	RESULTS
a. Investigate potential impacts of climate change on the West Coast Council and the West Coast community, and report to Council.	Climate change considerations are considered in Asset Management Planning.

Strategy: 4.3.3 Advocate for the establishment of renewable energy sources where appropriate.

ACTION	RESULTS
a. Continue to investigate the potential of investing in more energy efficient street lighting across the towns of the West Coast (such as LED's).	Action not completed.
b. Continue to identify possible cost saving efficiencies and consumption reduction strategies for across all Council-owned buildings.	LED lighting was fitted throughout Council's main office and Chambers. Sensors were also fitting in some areas to assist in minimising energy use. Queenstown Basketball Stadium, Rosebery Basketball Stadium and some gyms were changed to LED lighting.
c. Continue to investigate and support alternative energy developments and initiatives for the West Coast.	Granville Harbour Windfarm neared completion in the financial year as did a number of small scale hydro developments, including near Lake Cumberland. Tribute was selected as one of three pumped hydro sites to be considered for the initial pumped hydro investment.
d. Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Advocacy continued, with Cradle Coast Authority running renewable energy familiarisation programs from West Coast Students.

OUR PARTNERSHIPS, OUR LEADERSHIP

Vision: We welcome and foster partnerships. Our Council demonstrates sound leadership, transparency and inclusive decision making processes and delivering outcomes that best meets the needs of the West Coast.

5.1 Strong and sound partnerships are developed and sustained with other Government stakeholders and organisations (including industry).

Strategy: 5.1.1 Advocate, represent and promote for the community and businesses on the West Coast by active participation in forums that have outcomes for the West Coast.

ACTION	RESULTS
a. Continue to support the ETAC comprising of key stakeholders and in line with the Charter adopted by Council.	As above.
b. Establish the HALAC to work with Council and key stakeholders to drive forward initiatives for the West Coast.	As above.

Strategy: 5.1.2 Foster and initiate partnerships between Council and key sector businesses (including mining, tourism and aquaculture).

ACTION	RESULTS
a. Continue to work with stakeholders and the State Government to identify a suitable (and workable) framework for Recreational Vehicle issues on the West Coast.	Advocacy continues.
b. Continue to liaise with key sector businesses in our Region to build relations and foster partnerships.	As above.

5.2 Connected and Collaborating inter community partnerships.

Strategy: 5.2.1 Foster strong Community Engagement through the development of a Council community engagement strategy and associated policy.

ACTION	RESULTS
a. Continue to implement and review Council's existing Community Engagement Policy.	Policy reviewed.
b. Continue to implement and review Council's existing Media and Communications Devices Policy with a focus on updating social media practices.	Policies reviewed.
c. Develop and implement appropriate policies, processes and practices to update residents and stakeholders on Council activities and projects; including the progress towards achieving the vision adopted in the West Coast Community Plan 2025.	Council completed a review of the <i>West Coast Community Plan 2025</i> (as per the requirement under the <i>Act to review every 4 years</i>), which resulted in the West Coast Community Plan 2025 Mid-Term Review Supplement and also developed a Corporate Plan (internal Plan). The revised Plans will improve Council's ability to translate long-term strategic aims into action items for achievement in our annual planning cycle. The Plans were made available to the public for feedback prior to adoption by Council.

Strategy: 5.2.2 Assess and promote project collaboration with other Councils on a local and a regional level.

ACTION	RESULTS
a. Continue to pursue resource sharing and information sharing opportunities, and to form alliances where appropriate, with other Tasmanian Councils (including continued participation in the Cradle Coast Shared Services Project).	Council continues resource sharing for planning and environmental health services with Latrobe and Kentish Councils. Further work is occurring the the Cradle Coast Authority to support joint IT/ Telecommunications procurement.
b. Continuing membership and participation on the Cradle Coast Authority.	West Coast Council continues to be a member and participate on the Cradle Coast Authority. The Mayor is currently also an appointed Director on the CCA Board.

Strategy: 5.2.3 The outcomes and strategies of the West Coast Community Plan 2025 are implemented through Council's adopted Corporate (Business) Plan and Operational Plans.

ACTION	RESULTS
a. Following the full corporate consolidation and change management process, finalise the creation of the Corporate (Business) Plan for the West Coast Council.	Corporate Plan finalised.

Strategy: 5.2.4 Foster and support participation in community organisations that benefit and promote inter community cooperation.

ACTION	RESULTS
a. Support community events & groups through Council's Community Development Officer function.	Ongoing work with groups and helping with their event applications as well as building connections between like groups.
b. Continue to provide financial & in-kind assistance to the community through applicable Council funding streams.	Continual work with groups that apply for Council assistance.

5.3 Sound management of Council resources is undertaken.

Strategy: 5.3.1 The Council meets all statutory requirements.

ACTION	RESULTS
a. Continue to review all statutory requirements to ensure that Council is meeting all legislative and regulatory requirements.	Action ongoing.
b. Continue to update and review the Delegations Register.	Council delegations are fully reviewed annually with delegations amended to reflect any changes or updates that may be required.
c. Continue to review the Long Term Financial Management Plan and Strategy. The plan content will be updated post adoption of the 2019/20 financial year Budget.	Due to COVID-19 the review of the Long-Term Financial Plan was delayed. A review of the financial position was ongoing during the 2019-2020 financial year.
d. Finalise and adopt the Buildings and Facilities Asset Management Plan.	Action ongoing.
e. Continue to actively report on the Significant Business Activities of Council.	Completed and action ongoing.

Strategy: 5.3.1 continued ...

ACTION	RESULTS
f. Continue to review and update the Human Resource Policies and Procedures for Council operations to ensure best practice and full compliance with statutory requirements.	Council continues to review policies and procedures to ensure they meet current legislation. An extensive number of policies were reviewed by the Audit Panel during the financial year.
g. Continue to update existing Council policies (and create new Council policies) to ensure best practice is being achieved.	12 x Council policies were reviewed during 2019-2020. 13 x Corporate policies were reviewed during 2019- 2020. Council policies are made available on the WCC website for the public to access.
h. Ensure compliance with Council's Street Dining By-Law.	Action ongoing.
i. Create a new by-law relating to open spaces and other community areas in order to regulate behaviour where appropriate.	Not pursued.
j. Create a new policy relating to food van regulations.	Information and application package completed.
k. Continue to educate the community on responsible dog ownership.	Education is provided via social media, and updates through the year in dog registration renewals and rates notices.
l. Update Council's Parking By-Law to reflect the parking study.	To be completed in a later reporting period.
m. Continue resource sharing with Latrobe Council for Statutory Planning and Strategic Planning.	Continues.
n. Continue resource sharing with Burnie City Council for the Community Immunisation Program.	Continues.
o. Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	As above.
p. Provide a framework to encourage development within the municipality that meets the needs of the community and encourages the sustainable use of the area's resources, in accordance with the principles of the Land Use Planning and Approvals Act 1993.	Will action planning strategy recommendations for land usage in 2020–21 and onwards.
q. Enforce the standard of building, plumbing and drainage regulated by the Building Act 2016, its associated Regulations and the National Construction Code.	Continues.

Strategy: 5.3.1 continued ...

ACTION	RESULTS
r. Continue to investigate works undertaken without permits and enforce appropriate sanctions in line with Council's Compliance and Enforcement Policies.	Continue to work in line with all legislated requirements.
s. Provide effective control of dogs and other animals within the municipal area in accordance with the requirements of the <i>Dog Control Act 2000</i> , <i>Dog Control Regulations 2001</i> and Council policy.	Continue to work in line with all legislated requirements.
t. Comply with the requirements of the Environmental Management and Pollution Control Act 1994 and provide an efficient system for implementation and monitoring of compliance.	Continue to work in line with all legislated requirements, and involving Council's Environmental Health Officers when appropriate.
u. Increase public awareness and participation in public health initiatives, especially the Immunisation Program.	Continue to provide the Immunisation Program in conjunction with Burnie City Council.
v. Implement the requirements of the <i>Public Health Act 1997</i> and the <i>Food Act 2003</i> .	Continue to work with our contracted Environmental Health Officers, and remain compliant with relevant legislation.
w. Undertake inspections and registration of all food businesses annually and continuation of the Food Safe Program for food handlers in the municipality.	Business inspections are undertaken yearly, and all relevant legislation is adhered to. Numerous food safety courses held in various towns across the Municipality each year.
x. Undertake investigation of incidences of environmental pollution and nuisances and undertake appropriate follow-up action to ensure remedial work is carried out to ensure future compliance.	Follow up all complaints in line with relevant legislation and input from Council's Environmental Health Officers.
y. Continue to review the Employee Health and Wellbeing Program and deliver functional assessments as and when required to ensure staff are fit and able to complete all duties inherent in their position description.	Council continues to promote health and wellbeing to staff. In addition to this each October in line with WorkSafe Week, Council promotes a variety of wellness activities and the importance of health preventive measures.
z. Continue to review the hazard reporting system to ensure it remains compliant and is best practice.	The Safety Committee reviewed the reporting system and implemented changes to ensure best practise is achieved.
aa. Continue information technology upgrades (end of life).	Action ongoing.

Strategy: 5.3.2 Skilled and motivated workforce is maintained through the development of appropriate workforce strategies.

ACTION	RESULTS
a. Continue to focus on up-skilling staff, to ensure all service levels are maintained and all staff hold specific skill sets depending on work and community needs.	Council is committed to ensuring that staff hold appropriate skill levels and undertake training to ensure that full competence is upheld to service the community accordingly.
b. Continue to update and review the training data base to monitor and cross reference skills against position descriptions to create a training matrix.	Action ongoing.
c. Continue to refine and improve Workplace Health and Safety outcomes through further development and upskilling of the Health and Safety Committee members, to ensure members actively seek improvements within the Committee.	The committee achieved a variety of achievements as members continue to actively be involved to ensure safe practice is maintained throughout the workplace. The Safety Committee endorsed the COVID-19 Safety Plan in May 2020.
d. Implement specific Safety Week initiatives to enhance health and safety outcomes across the organisation.	Ongoing with staff actively participating.

Strategy: 5.3.3 Revenue from grants and other income sources is maximised.

ACTION	RESULTS
a. Council staff will continue to investigate and apply for relevant grants and collaboratively engage with stakeholders to pursue opportunities.	Successful in receiving \$49,999.00 from Sports & Recreation Tasmania for the Queenstown Swimming Pool Upgrade.
b. Ensure that all financial transactions and supporting documentation is accurately maintained to ensure acquittals for grants is completed within the timeframes provided from funding bodies and agencies.	Full compliance was achieved during the 2019–2020 financial year.

Strategy: 5.3.4 Assess and engage in resource sharing options for the Region to avoid duplication and inefficiencies and to create sustainable infrastructure into the future.

ACTION	RESULTS
a. Maintain active membership of the North West Finance Group and Human Resources Group to allow for information sharing and best practice attainment.	Minimum attendance during the financial year due to work commitments by the group and COVID-19.
b. Continue to pursue resource sharing and information sharing opportunities, and to form alliances where appropriate, with other Tasmanian Councils (including continued participation in the Cradle Coast Shared Services Project).	As above.
c. Continue resource sharing with Latrobe Council for Statutory Planning and Strategic Planning.	As above.
d. Continue resource sharing with Burnie City Council for the Community Immunisation Program.	Maintain existing relationship going forward.

Strategy: 5.3.5 Council is recognised as a relevant, well managed, cost effective, and operationally efficient and customer focused organisation that connects with all of its stakeholders.

ACTION	RESULTS
a. Grow Council's capacity to provide strong leadership within the West Coast community through appropriate and innovative use of media and communications.	Action ongoing.
b. Continued implementation of high-standard corporate public relations and communications practices to proactively promote West Coast Council projects and activities.	Action ongoing.

Strategy: 5.3.6 Develop and maintain long term financial planning, management and reporting to ensure resources are provided to deliver services and manage Council's assets.

ACTION	RESULTS
a. Continue to update and refer to the adopted Long Term Financial Management Plan as prt of budget preparation processes and monitoring throughout the year.	Action ongoing.
b. Continue to provide Quarterly Budget Updates at open Council meetings throughout the year.	Action ongoing.



LEGISLATIVE REQUIREMENTS

PUBLIC HEALTH STATEMENT

Section 72 (1)(ab) of the *Local Government Act 1993* requires a statement of the Council's goals and objectives in relation to public health activities to be included in the Annual Report.

The West Coast Council is committed to promoting and protecting the health of its residents and visitors.

Council's Environmental Health Officer within the Planning and Regulatory Services Department is responsible for ensuring the statutory obligations under the *Local Government Act 1993*, *Public Health Act 1997*, *Food Act 2003*, *Burial & Cremation Act 2002*, *Environmental Management & Pollution Control Act 1994*, and the *Building Act 2016* are met. These responsibilities include: Food Safety, Disease Prevention and Control, Notifiable Diseases, Places of Assembly, Public Health Education and Promotion, Immunisations, Public Health Risk Activities, On-Site Wastewater Disposal, Exhumations, Regulated Systems, Unhealthy Premises, Public Health Nuisances, Recreational Water Quality, Environmental Nuisances, Air, Water and Soil Pollution, Public Health Assessment of Planning and Building Applications.

BE RESPONSIVE TO ENVIRONMENTAL ISSUES EFFECTING THE REGION

ACTION: Seasonal sampling of recreational waters for monitoring levels of bacteria to ensure maintenance of public safety.

RESULT: West Strahan Beach (during summer) on a weekly basis for compliance with recreational water quality guidelines: 18 samples and 3 public swimming pools on a monthly basis (during season) for disinfection qualities: 26 samples.

PROTECT AND ENHANCE THE NATURAL WILDERNESS AREAS ON THE WEST COAST

ACTION: Protect and enhance the public health and safety of the community by means of environmental monitoring and regulation.

RESULT: Control Nuisances – by issue of abatement notices: Total 113.

THE COUNCIL MEETS ALL STATUTORY REQUIREMENTS

ACTION: Inspection and registration of all food business annually and the continuation of the Food Safe Program for food handlers in the municipality.

RESULT: Liaison with the Director of Public Health regarding food recalls, etc. 35 premises inspected (down due to COVID-19) prior to the re-registration and licensing of operators with follow-up inspections as required, Total: 0

ACTION: Investigation of incidences of environmental pollution and nuisances and appropriate follow-up action to ensure remedial work is carried out to ensure future compliance.

RESULT: Environmental complaints investigated by councils EHO. Successful abatement program and action on complaints in line with legislation has been achieved.

ACTION: Increase public awareness and participation in public health initiatives, especially the immunisation program. Continual review of the way in which the service is provided, including identification of how services can be improved.

RESULT: Implementation of the following immunisation programs:

- Boostrix: 38
- Manactra: 0
- HPV 66

Total: 104
Review of systems and processes is ongoing.

CODE OF CONDUCT

ACTION: Under Section 72 of the *Local Government Act 1993* the Council is required to report in its annual report the number of code of conduct complaints that were upheld by the Code of Conduct Panel during the preceding financial year and the total costs met by the council during the preceding financial year in respect to all code of conduct complaints.

RESULT: In 2019–2020 no code of conduct complaints were received.

COMPLAINTS UNDER CUSTOMER SERVICE CHARTER

ACTION: In accordance with Section 339F of the *Local Government Act 1993*, Council is required to disclose the number of complaints it received under the provisions of the Customer Service Charter.

RESULT: In 2019–2020, 23 complaints were received.

STATEMENT OF ACTIVITIES

ACTION: Section 72 (1)(ca) of the *Local Government Act 1993* requires Council to report on exercising of enterprise powers relating to the formation and operation of corporations, trusts, partnerships or other bodies.

RESULT: The Council did not resolve to exercise any powers or undertake any activities in accordance with Section 21.

Cradle Coast Authority

West Coast Council is a member of the Cradle Coast Authority which is a joint authority created by the nine councils of North-West Tasmania. Its purpose is to facilitate the sustainable development of the region, resolve regional issues and coordinate regional-scale activity.

Councils annual membership fee for 2019–2020 was \$42,266.

TasWater

West Coast Council held a 1.78% ownership interest in TasWater (based on the Corporations Constitution) on 30 June 2020. The total value of the investment is \$25,398,051.

Council will continue to derive returns in the form of dividends and uses these funds to minimize rate increases to the community.

The objectives for TasWater prescribed in the *Water and Sewerage Corporation Act 2012* are to:

- (a) to efficiently provide water and sewerage functions in Tasmania;
- (b) to encourage water conservation, the demand management of water and the re-use of water on an economic and commercial basis;
- (c) to be a successful business and, to this end –
 - (i) to operate its activities in accordance with good commercial practice; and

- (ii) to deliver sustainable returns to such of its members as are councils; and

- (iii) to deliver water and sewerage services to customers in the most cost-efficient manner.

STATEMENT OF LAND DONATED

ACTION: Under Section 72(1)(da) of the *Local Government Act 1993* West Coast Council is required to report on any land donated by the Council during the year in accordance with Section 177.

RESULT: The Council made no donations of land.

PUBLIC INTEREST DISCLOSURES

ACTION: Section 86 of the *Public Interest Disclosure Act 2002* requires the West Coast Council to report on the number and types of disclosures made to the public body during the year and the number of those disclosures that the public body determines to be public interest disclosures.

RESULT: There have been no disclosures either raised or determined during 2019–2020.

The Council's Guidelines for dealing with matters under the *Public Interest Disclosure Act 2002* can be made available by contacting the General Manager, on 6471 4700.

FINANCIAL SERVICES

FINANCIAL AND IN-KIND COMMUNITY SUPPORT

Under Section 77 of the *Local Government Act 1993* the Council is required to report on any grant made or benefit provided. This includes in-kind assistance and fully or partially reduced fees, rates or charges. Council receives many applications for a variety of assistance to community and industry groups, organisations and high achieving youth. The following assistance was provided:

COMMUNITY ASSISTANCE GRANTS

FINANCIAL & IN-KIND SUPPORT	Category	Amount approved
Tullah Challenge	Community Support	\$520.00
St Joseph's Queenstown	Community Support	\$578.15
Strahan CWA	Community Support	\$110.65
St Joseph's Queenstown	Community Support	\$97.80
Rosebery Medical Centre	Community Support	\$214.15
Mt Lyell Strahan Picnic	Community Support	\$1,632.25
Lions Club of Queenstown	Community Support	\$648.00
Pink Ladies	Council Facility	\$371.70
Zeehan Community Christmas Party	Council Facility	\$898.85
Queenstown Ladies Lions/Queenstown	Council Facility	\$324.00
Queenstown Ladies Lions Queenstown	Council Facility	\$528.15
Rosebery Development Association	Council Facility	\$757.40
Rosebery Athletics Carnival	Council Facility	\$2,617.00
Rosebery Festival	Council Facility	\$2,803.30
Strahan Christmas Committee	Council Facility	\$40.00
Breast Screen Tasmania (Tasmanian Health Service)	Council Facility	\$331.00
Total in-kind support		\$21,394.85

CASH FUNDING	Amount approved
Queenstown Men's Shed - Community Grant	\$250.00
St Joseph's Queenstown - Community Grant	\$250.00
St Joseph's Rosebery	\$100.00
Mountain Heights - Community Grant	\$200.00
St Joseph's Queenstown - Community Grant	\$100.00
Rosebery High School - Community Grant	\$150.00
Zeehan Primary - Community Grant	\$50.00
Trial Harbour Sports - Community Grant	\$200.00
Queenstown Anglers club - Community Event	\$500.00
Tullah Challenge - Community Event	\$2,000.00
Mt Lyell Strahan Picnic - Community Event	\$500.00
Rosebery Festival - Community Event	\$2,000.00
Queenstown - Xmas Event	\$500.00
Rosebery - Xmas Event	\$500.00
Tullah - Xmas Event	\$500.00
Strahan - Xmas Event	\$500.00
Total cash funding	\$8,300.00

DISCOUNTS FOR JUNIOR SPORT

Organisation	Event	Discount received
Junior Basketball - Queenstown	Basketball Clinic	\$81.38
Queenstown Junior Basketball	Basketball Annual Hire	\$764.33

SPONSORSHIP

The Unconformity Seed Funding Program

The West Coast Seed Funding Program was designed through community consultation to provide seed funding support for arts and cultural practitioners connected to Tasmania's remote West Coast.

Working in partnership with The Unconformity, West Coast Council provided \$5,000 of the \$15,000 of funding support available.

The program outcomes include travel to attend master classes or exhibitions, skills development opportunities, mentoring, project costs, gallery or exhibition infrastructure, or the acquisition of equipment related to creative or cultural endeavour.

The 2020 recipients of the West Coast Seed Funding Program:

Press West – \$2,500 for transportation of a print press from South Australia to the Press West printmaking studio.

Pete and Lynda Purcell – \$1,506 for the installation of a new gallery hanging system in the Station Studios in Queenstown.

Peter Winskill – \$2,500 for costs towards a self-published book of poetry, based upon Peter's life growing up on the West Coast.

Q West Community Gallery – \$2,440 for the purchase of a new slab roller to support their community-based ceramic studio

Tony Weare – \$2,000 for materials for Tony's painting practice.

Chris Wilson – \$1,100 to assist with costs towards a project exploring the life of pioneering West Coaster, Thomas Bather Moore.

Bob Cartledge – \$1,050 to support workshop, travel and accommodation costs to conduct a blacksmith course in Hobart.

Queen River Woodworks – \$1,908 towards purchase of materials for the Queen River Woodworks furniture making business.

Donation to Council

The Miners Trail Project was a great success with nearly 270 people enjoying the stories of the West Coast Mining history. The Miners Trail Committee decided to donate \$1500 to West Coast Council. It was asked that the donation be provided for community development and used for community projects in the council area and that the money be used as part of the Financial Assistance Grants Program of Council. Council and our community are very thankful for the donation.

PUBLIC FACILITIES HIRE REPORT 2019-220

The West Coast Council provides a range of facilities to the public which are available for hire by the community and other organisations. During the 2019-2020 period, discounts were provided in accordance with Council's fees and charges schedule and negotiated annual agreements.

RATES REMISSIONS FOR NON-PROFIT GROUPS AND ORGANISATIONS

Applicant	Remission Granted
Strahan Rifle Club	\$924.91
Zeehan RSL	\$782.25
Just Something Wonderful	\$2,559.49
Zeehan Men's Shed	\$535.76
Zeehan Lions Club	\$364.63
Zeehan Neighbourhood Cen-tre	\$776.59
Total	\$5,943.63

PENSIONER REMISSION: \$83,136.12

PEPPERCORN LEASES

Council entered into a number of Peppercorn Leases with community groups and organisations.

Group/Organisation	Property Leased
Mission Australia	Office space, Zeehan
Queenstown Lions Club	Queenstown Recreation Ground
The Unconformity	35 Cutten Street
Family Base Care	3 Reeve Avenue, Rosebery
Rosebery Community House	Land for community garden

CONTRACTS FOR THE SUPPLY OF GOODS AND SERVICES

In accordance with Section 29 (3) of the *Local Government (General) Regulations 2015*, the following contracts to the value of \$100,000 or above, excluding GST, were entered into during the 2019-2020 financial year.

Tender #	Cost	Details	Successful Tenderer
T001 19/20	\$149,608.65	Disposal and replacement of light vehicles	JMC Burnie
T002 19/20	\$176,600	Replace Bridge on Trial Harbour Road	BridgePro
RFQ001	\$129,100	Road Reseal Program	Hardings Hotmix
RFQ002	\$181,463	Design for Construction - Zeehan Landfill	GHD
RFQ003	\$99,890	Granville Harbour Reseal R2R - Reseal	Roadways
RFQ004	\$152,795	Granville Harbour Reseal R2R - Construction for Reseal	Williams Earthmoving
RFQ005	\$65,723.75	Conlan Street, Queenstown - Landslip	Gaspersic Contracting
RFQ006	\$63,920.00	Swan Basin Landslip	Civilscape
T005 18-19	\$175,168.00	Main Street Zeehan	Hardings Hotmix
RFQ001 18-19	\$77,676.50	Stormwater System Management Plan	Pitt and Sherry

A P P E N D I C E S



Independent Auditor's Report

To the Councillors of West Coast Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of West Coast Council (Council), which comprises the statement of financial position as at 30 June 2020 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 2020 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 47(f), nor the Significant Business Activities disclosed in note 45 to the financial report and accordingly, I express no opinion on them.

...1 of 4

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
Property and infrastructure assets <i>Refer to notes 27 and 48</i>	
<p>At 30 June 2020 Council's assets included land, buildings and infrastructure assets including roads, bridges and other structures measured at fair values totalling \$80.966m. The fair values of land and buildings are derived from observable market information while the fair values of infrastructure assets are based on current replacement cost. Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value.</p> <p>In 2019-20, Council revalued its land under roads, buildings and bridge infrastructure using information provided by independent experts. The valuations are highly dependent upon a range of assumptions, including estimated unit rates.</p>	<ul style="list-style-type: none"> • Assessing the competence of management's experts to perform valuations. • Assessing the appropriateness of the methodology applied to determine fair values. • Performing substantive analytical procedures on the currency of fair values and valuation model outcomes. • Assessing the adequacy of relevant disclosures in the financial report.

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.

...2 of 4

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 the Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. 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 represents 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.

...3 of 4

To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.
Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

Strive | Lead | Excel | To Make a Difference

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.



Stephen Morrison
Assistant Auditor-General Financial Audit Services
Delegate of the Auditor-General

Tasmanian Audit Office

17 December 2020
Hobart

...4 of 4

To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.
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The background of the cover is a scenic landscape photograph. In the foreground, there is a body of water with several clumps of tall, golden-brown reeds or grasses growing out of it. The water reflects the sky and the surrounding vegetation. In the middle ground, there is a dense line of green trees and shrubs. In the background, a large, rugged mountain with a grey, rocky peak rises against a clear blue sky. The overall tone of the image is natural and serene.

WEST COAST COUNCIL
• ANNUAL FINANCIAL REPORT •
FOR THE YEAR ENDED 30 JUNE 2020



CONTENTS

FINANCIAL REPORT

Financial Statements

Statement of Profit or Loss and Comprehensive Income	70
Statement of Financial Position	71
Statement of Cash Flows	72
Statement of Changes in Equity	73

Notes to Financial Statements

Note 1 Reporting entity	74
Note 2 Basis of accounting	74
Note 3 Use of judgements and estimates	75
Note 4 Functions/Activities of the Council	76
Note 5 Rates and charges	77
Note 6 Statutory fees and fines	77
Note 7 User fees	77
Note 8 Grants	78
Note 9 Contributions	80
Note 10 Interest	80
Note 11 Other income	80
Note 12 Net gain/(loss) on disposal of property, infrastructure, plant and equipment	80
Note 13 Investment revenue from water corporation ..	81
Note 14 Employee benefits	81
Note 15 Materials and services	81
Note 16 Impairment of receivables	81
Note 17 Depreciation and amortisation	82
Note 18 Finance costs	83
Note 19 Other expenses	83
Note 20 Investment in water corporation	84
Note 21 Cash and cash equivalents	84
Note 22 Trades and other receivables	85
Note 23 Inventories	85

Note 24 Right-of-use assets	86
Note 25 Other assets	86
Note 26 Intangible assets	86
Note 27 Property, infrastructure, plant and equipment	87
Note 28 Trade and other payables	92
Note 29 Trust funds and deposits	92
Note 30 Interest bearing loans and borrowings	92
Note 31 Provisions	93
Note 32 Lease liabilities	95
Note 33 Contract liabilities	95
Note 34 Reserves	96
Note 35 Reconciliation of cash flows from operating activities to surplus or deficit	97
Note 36 Reconciliation of liabilities arising from financing activities	97
Note 37 Reconciliation of cash and cash equivalents ..	97
Note 38 Financing arrangements	97
Note 39 Superannuation	98
Note 40 Commitments	99
Note 41 Operating leases	99
Note 42 Financial instruments	100
Note 43 Events occurring after balance date	104
Note 44 Related party transactions	104
Note 45 Significant business activities	106
Note 46 Other significant accounting policies and pending accounting standards	107
Note 47 Management indicators	111
Note 48 Fair value measurements	113
Note 49 Material budget variations	115
Certification of the Financial Report	116

Statement of Comprehensive Income For the Year Ended 30 June 2020

	Note	Budget 2020 \$	Actual 2020 \$	Actual 2019 \$
Income from continuing operations				
Recurrent Income				
Rates and charges	5	7,349,000	7,344,744	7,016,449
Statutory fees and fines	6	50,050	80,884	62,005
User fees	7	856,943	1,071,256	860,094
Grants	8	2,210,387	2,341,877	2,577,156
Contributions - cash	9	1,900	1,579	1,832
Interest	10	201,000	150,881	210,605
Other income	11	406,432	461,958	369,723
Investment revenue from water corporation	13	362,000	181,000	337,270
		11,437,712	11,634,179	11,435,134
Capital income				
Capital grants received specifically for new or upgraded assets	8	350,000	631,804	293,533
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	12	80,000	(582,540)	48,922
		430,000	49,264	342,455
Total income from continuing operations		11,867,712	11,683,443	11,777,589
Expenses from continuing operations				
Employee benefits	14	(4,856,650)	(5,037,598)	(4,572,259)
Materials and services	15	(2,188,992)	(2,426,720)	(2,238,932)
Impairment of receivables	16	-	(22,486)	(3,185)
Depreciation and amortisation	17	(2,438,974)	(2,504,046)	(2,451,550)
Finance costs	18	(20,030)	(6,573)	(20,573)
Other expenses	19	(1,747,693)	(2,063,772)	(1,656,965)
Total expenses from continuing operations		(11,252,339)	(12,061,195)	(10,943,464)
Net result for the year		615,373	(377,752)	834,125
Other comprehensive income				
Items that will not be reclassified subsequently to net result				
Fair Value adjustment on equity investment assets	20, 30	-	(7,696,706)	4,193,687
Net asset revaluation increment(decrement)	34	-	8,364,222	-
Total Other Comprehensive Income		-	667,516	4,193,687
Comprehensive result		615,373	289,764	5,027,812

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

Statement of Financial Position As at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Current assets			
Cash and cash equivalents	21	8,003,681	7,832,905
Trade and other receivables	22	1,909,038	1,723,267
Inventories	23	34,027	14,276
Other assets	25	-	1,763
Intangible assets	26	73,100	-
Total current assets		10,019,846	9,572,211
Non-current assets			
Investment in water corporation	20	25,398,051	33,094,757
Right-of-use assets	24	64,897	-
Other assets	25	6,000	6,000
Intangible assets	26	292,401	-
Property, infrastructure, plant and equipment	27	86,658,616	77,818,562
Total non-current assets		112,419,965	110,919,319
Total assets		122,439,811	120,491,530
Liabilities			
Current liabilities			
Trade and other payables	28	1,252,429	777,201
Trust funds and deposits	29	(465)	188,426
Lease liabilities	32	8,439	-
Contract liabilities	33	681,280	-
Provisions	31	789,663	669,036
Interest-bearing loans and borrowings	30	-	200,726
Total current liabilities		2,731,346	1,835,389
Non-current liabilities			
Provisions	31	151,241	158,814
Lease liabilities	32	56,879	-
Interest-bearing loans and borrowings	30	2,500,000	1,260,000
Total non-current liabilities		2,708,120	1,418,814
Total liabilities		5,439,466	3,254,203
Net Assets		117,000,345	117,237,327
Equity			
Accumulated surplus		69,296,483	70,200,981
Reserves	34	47,703,862	47,036,346
Total Equity		117,000,345	117,237,327

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

Statement of Cash Flows For the Year Ended 30 June 2020

		2020 Inflows/ (Outflows) \$	2019 Inflows/ (Outflows) \$
	Note		
Cash flows from operating activities			
Rates		6,693,478	6,557,523
User charges and other fines		1,266,862	974,125
Grants		2,490,877	2,577,156
Reimbursements		19,056	66,378
Interest		150,881	235,445
Investment revenue from water corporation	13	181,000	337,270
Other receipts		255,590	306,476
Net GST refund/payment		242,134	348,724
Payments to suppliers		(3,930,340)	(4,810,089)
Payments to employees		(4,924,544)	(4,492,579)
Finance costs		(6,573)	(20,573)
Net cash provided by (used in) operating activities	35	<u>2,438,422</u>	<u>2,079,856</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(3,696,395)	(4,061,337)
Payment for intangible assets		(365,501)	-
Proceeds from sale of property, infrastructure, plant and equipment		142,727	309,481
Capital grants		620,999	293,533
Net cash provided by (used in) investing activities		<u>(3,298,170)</u>	<u>(3,458,323)</u>
Cash flows from financing activities			
Repayment of lease liabilities (principal repayments)		(8,750)	-
Proceeds from interest-bearing loans and borrowings		1,240,000	-
Repayment of interest-bearing loans and borrowings		(200,726)	(187,325)
Net cash provided by (used in) financing activities	36	<u>1,030,524</u>	<u>(187,325)</u>
Net increase (decrease) in cash and cash equivalents		170,776	(1,565,792)
Cash and cash equivalents at the beginning of the financial year		7,832,905	9,398,697
Cash and cash equivalents at the end of the financial year	37	<u>8,003,681</u>	<u>7,832,905</u>
Financing arrangements	38		
Restrictions on cash assets	21		
Non-cash financing and investing activities	37		

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

Statement of Changes in Equity For the Year Ended 30 June 2020

	Note	Accumulated Surplus 2020 \$	Asset Revaluation Reserve 2020 \$	Fair Value Reserve 2020 \$	Total 2020 \$
2020					
Balance at beginning of the financial year		70,200,981	34,709,407	12,326,939	117,237,327
<i>Effect of changes in accounting policy for:</i>					
Adjustment due to AASB 15 adoption	45	(526,746)	-	-	(526,746)
Adjustment due to AASB 16 adoption		-	-	-	-
Restated opening balance		69,674,235	34,709,407	12,326,939	116,710,581
Net result for the year		(377,752)	-	-	(377,752)
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	20	-	-	(7,696,706)	(7,696,706)
Net asset revaluation increment(decrement) reversals	34	-	8,364,222	-	8,364,222
Transfers between reserves		-	-	-	-
Balance at end of the financial year		69,296,483	43,073,629	4,630,233	117,000,345
		Accumulated Surplus 2019 \$	Asset Revaluation Reserve 2019 \$	Fair Value Reserve 2019 \$	Total 2019 \$
2019					
Balance at beginning of the financial year		69,366,856	34,709,407	8,133,252	112,209,515
Net result for the year		834,125	-	-	834,125
Other Comprehensive Income:					
Financial assets available for sale reserve					
Fair Value adjustment on Available for Sale Assets	20	-	-	4,193,687	4,193,687
Fair Value adjustment on equity investment assets	34	-	-	-	-
Transfers between reserves		-	-	-	-
Balance at end of the financial year		70,200,981	34,709,407	12,326,939	117,237,327

The above statement should be read with the accompanying notes.

Introduction

Note 1 Reporting Entity

- (a) The West Coast Council Council (the Council) was established in 1993 and is a body corporate with perpetual succession and a common seal.
Council's main office is located at Queenstown, Tasmania.
- (b) The purpose of the Council is to:
- provide for health, safety and welfare of the community;
 - to represent and promote the interests of the community;
 - provide for the peace, order and good government in the municipality.

Note 2 Basis of accounting

These financial statements are a general purpose financial report that consists of a Statement of Profit and Loss and Other Comprehensive Income, 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 dollar.

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 20, 27, 31 and 48.

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.

Note 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 30.

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 38.

Fair value of property, plant & equipment

Assumptions and judgements are utilised in determining the fair value of Council's property, plant and equipment including useful lives and depreciation rates. These assumptions are discussed in note 26.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 20.

Landfill / Tip Rehabilitation

Assumptions and judgements are utilised in determining the present value of future rehabilitation costs. These assumptions are discussed in note 30.

Note 4 Functions/Activities of the Council

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

	Grants	Other	Total Revenue	Total Expenditure	Surplus/ (Deficit)	Assets
Roads and bridges						
2019-2020	646,484	2,026,090	2,672,574	3,370,022	(697,448)	51,074,717
2018-2019	843,172	2,760,402	3,603,574	3,260,284	343,290	51,016,398
Community amenities						
2019-2020	16,500	3,216,489	3,232,989	3,317,878	(84,889)	15,421,898
2018-2019	60,531	2,803,927	2,864,458	3,276,679	(412,221)	14,745,801
Community services						
2019-2020	618,933	1,358,744	1,977,677	2,317,722	(340,046)	2,088,582
2018-2019	243,207	1,290,251	1,533,458	1,604,356	(70,897)	2,117,745
Corporate Services						
2019-2020	1,691,764	2,584,431	4,276,195	2,684,421	1,591,774	10,096,634
2018-2019	1,723,779	1,952,103	3,675,882	2,720,883	954,999	10,022,934
Other - not attributable						
2019-2020	-	(475,992)	(475,992)	371,152	(847,144)	43,757,980
2018-2019	-	100,217	100,217	81,262	18,955	42,588,652
Total						
2019-2020	2,973,681	8,709,762	11,683,443	12,061,195	(377,752)	122,439,811
2018-2019	2,870,689	8,906,900	11,777,589	10,943,464	834,125	120,491,530

(b) Reconciliation of Assets from note 4 with the Statement of Financial Position at 30 June:

	2020	2019
Current assets	10,019,846	9,572,211
Non-current assets	112,419,965	110,919,319
	122,439,811	120,491,530

(c) Roads, streets and bridges

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

Community amenities

Collection, handling, processing and disposal of all waste materials; operation and maintenance of parks and gardens; library services; cemeteries; public halls; sanitary services; property services; caravan parks; sporting and natural reserves; and other sporting facilities.

Community services

Administration of the town planning scheme; animal control; fire protection; preventative services; rural services; tourism; aerodromes; building control; economic activities; area promotion; emergency services; health and environment services; employment programs; housing; cultural services; community options; senior citizen centre; child care; crisis accommodation; family support and land care.

Corporate services

Operation and maintenance of Council Chambers; committee rooms; administration offices; maintenance depots; unallocated engineering service and plant and equipment.

Other - not attributable

General services and activities not identifiable with the foregoing functions.

	2020	2019
	\$	\$

Note 5 Rates and charges

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

The valuation base used to calculate general rates for 2019-2020 was \$32.775 million (2018-2019, \$30.264 million). The 2019-2020 rate in the AAV dollar was 6.090 cents (2018-2019, 6.090).

General Rate	5,421,371	5,058,850
Fire Levy	237,804	226,232
Garbage charge	1,252,019	1,232,982
Stormwater Charges	433,550	430,800
Revenue in advance	-	67,585
Total rates and charges	7,344,744	7,016,449

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

Accounting policy under AASB 15 and AASB 1058 - applicable from 1 July 2019

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.

Refer to note 45 for accounting policy related to AASB 15 and AASB 1058.

Accounting policy under AASB 118 and AASB 1004 - applicable for 2019 comparative

Rates and charges income

Rate income is recognised as revenue when Council obtains control over the assets comprising the receipt.

Control over assets acquired from rates is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

Note 6 Statutory fees and fines

Statutory Fees	80,884	62,005
Total statutory fees and fines	80,884	62,005

Accounting policy under AASB 15 and AASB 1058 - applicable from 1 July 2019

Statutory fee and fine income

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

Refer to note 45 for accounting policy related to AASB 15 and AASB 1058.

Accounting policy under AASB 118 and AASB 1004 - applicable for 2019 comparative

Statutory fee and fine income

Fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

Note 7 User fees

Waste and garbage	464,389	258,687
Health food licences/fees	1,271	13,675
Dog registrations and associated revenue	15,067	18,080
Building and development services	67,032	49,729
Rent received	189,140	193,122
Camping fees and fines	151,309	139,342
Facility leases and hall hire	54,204	50,680
Private works	2,533	6,806
Parking fees and fines	45,549	32,829
Other fees and charges	80,762	97,144
Total user fees	1,071,256	860,094

2020
\$

2019
\$

Accounting policy

User fee income

Fee income is recognised as revenue when the service has been provided, or as the performance obligation is completed and the customer receives the benefit of the goods/services being provided, whichever first occurs.

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.

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. Council has opted for cost method as permitted by AASB 1058. Council does not have any volunteer services.

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

Note 8 Grants

Grants were received in respect of the following :

Summary of grants

Federally funded grants	2,374,493	2,421,519
State funded grants	506,688	318,369
Others	92,500	130,801
Total	2,973,681	2,870,689

Grants - Recurrent

Financial assistance grant	2,044,493	2,227,457
Community Service	392,432	245,039
Inter Regional Bus Service	40,000	100,000
Regional VET pilot	45,455	
Other	7,500	4,660
Total recurrent grants	2,341,877	2,577,156

Accounting policy under AASB 15 and AASB 1058 - applicable from 1 July 2019

Council recognises untied grant revenue and those without performance obligations when received. In cases where funding includes specific performance obligations or is to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and recognises income as obligations are fulfilled.

The performance obligations are varied based on the agreement, but include completion of the agreed asset.

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

Refer to note 45 for accounting policy related to AASB 15 and AASB 1058.

Accounting policy under AASB 1004 - applicable for 2019 comparative

The Australian Commonwealth Government provides untied Financial Assistance Grants to Council for general purpose use and the provision of local roads. Previously, in accordance with AASB1004:Contributions, Council recognised these grants as revenue when it received the funds and obtained control.

Grant income - recurrent and capital

Grant income is recognised as revenue when Council obtains control over the assets comprising the receipt. Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Where grants recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused Unreceived contributions over which Council has control are recognised as receivables.

	2020 \$	2019 \$
<p>The Australian Commonwealth Government provides untied Financial Assistance Grants to Council for general purpose use and the provision of local roads. In both years the Commonwealth has made early payment of the first two quarterly instalments for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2019-20 by \$44,345 (2018-19, \$137,952). This has impacted the Statement of Comprehensive Income resulting in the Net result being higher by the same amount.</p>		
Capital grants received specifically for new or upgraded assets		
Commonwealth Government - roads to recovery	330,000	194,062
Community Infrastructure Grants	-	55,871
Stronger Communities Grant	-	15,200
Natural Disaster Resilience Grant	-	28,400
Macquarie Heads Grant	60,344	-
Destination Action Plan Grant (Strahan Airport)	13,000	-
SES equipment enhancement	68,000	-
Rosebery Football Ground Facilities upgrade	80,000	-
Queenstown Football Ground Facilities upgrade	80,000	-
Other	460	-
Total capital grants	631,804	293,533
Conditions on grants		
<p>Non-reciprocal grants which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:</p>		
Unexpended at the close of the previous reporting period		938,766
Less: expended during the current period from revenues recognised in previous reporting periods		
Community Services		(86,300)
Queenstown Gravity Trails		(48,260)
West Coast Branding Project		(20,000)
Macquarie Heads Grant		(73,056)
Roads to recovery		(199,066)
		<u>(426,682)</u>
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Community Services		235,419
Inter Regional Bus Service		100,000
Roads to recovery		
Queenstown Gravity Trails		
West Coast Branding Project		
Macquarie Heads Grant		
Other		460
		<u>335,879</u>
Unexpended at the close of the reporting period		847,963
Net increase (decrease) in non-reciprocal grant revenues for the year:		<u>(90,803)</u>

	2020 \$	2019 \$
Note 9 Contributions		
Cash		
Heavy Vehicle Contribution Fees	1,579	1,832
Parks, open space and other	-	-
Total	1,579	1,832
(b) Non-monetary assets		
Drainage	-	-
Recreation and sports centres	-	-
Total	-	-
Total contributions	1,579	1,832

Accounting policy under AASB 15 - applicable from 1 July 2019

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.

Refer to note 46 for accounting policy related to AASB 15 and AASB 1058.

Accounting policy under AASB 1004 - applicable for 2019 comparative

Contribution income

Contributions are recognised as revenue when Council obtains control over the assets comprising the receipt.

Revenue is recognised when Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to Council and the amount of the contribution can be measured reliably. Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Non-monetary contributions (including developer contributions) with a value in excess of the recognition thresholds, are recognised as revenue and as non-current assets.

Unreceived contributions over which Council has control are recognised as receivables.

Note 10 Interest		
Interest on financial assets	44,583	124,984
Interest and penalties on rates	106,298	85,621
Total	150,881	210,605

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

Note 11 Other income		
Visitor information centre	242,147	291,659
Reimbursements	19,056	66,378
Other	200,755	11,686
Total other income	461,958	369,723

Accounting policy

Other income

Other income is recognised as revenue when the payment is due or the payment is received, whichever first occurs.

Note 12 Net gain/(loss) on disposal of property, infrastructure, plant		
Proceeds of sale	142,727	309,481
Written down value of assets disposed	(725,267)	(260,559)
Total	(582,540)	48,922

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.

	2020 \$	2019 \$
Note 13 Investment revenue from water corporation		
Dividend revenue received	151,671	189,846
Tax equivalent received	29,329	123,257
Guarantee fee received	-	24,167
Total investment revenue from water corporation	181,000	337,270

Accounting policy

Investment revenue

Dividend revenue is recognised when Council's right to receive payment is established.

Note 14 Employee benefits

Wages and salaries	3,843,825	3,562,595
Annual, sick and long service leave	590,946	482,240
Superannuation	499,049	459,406
Workers compensation, insurance, and other payroll on-costs	386,187	346,315
	5,320,007	4,850,556
Less amounts capitalised	(282,409)	(278,297)
Total employee benefits	5,037,598	4,572,259

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 15 Materials and services

Materials and services	1,314,428	1,242,070
Power and phone charges	442,387	438,943
External contracts	669,905	557,919
Total materials and services	2,426,720	2,238,932

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 16 Impairment of receivables

Other debtors	22,486	3,185
Total impairment of receivables	22,486	3,185

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. Councils policy and events giving rise to impairment losses are disclosed in note 22.

	2020 \$	2019 \$
Note 17 Depreciation and amortisation		
<i>Property</i>		
Buildings		
Buildings	369,464	437,406
<i>Plant and Equipment</i>		
Plant, machinery and equipment	511,268	471,166
Fixtures, fittings and furniture	96,096	83,268
<i>Infrastructure</i>		
Roads	1,260,377	1,255,886
Bridges	140,313	154,887
Other Structures	117,778	30,937
<i>Other assets</i>		
Other assets	-	18,000
Right-of-use assets	8,750	-
Total depreciation and amortisation	2,504,046	2,451,550

Accounting policy

Depreciation and amortisation expense

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

Buildings, land improvements, plant and equipment, infrastructure and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation 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 residual values and a separate depreciation rate is determined for each component.

Land, heritage and road earthworks are not depreciated on the basis that they are assessed as not having a limited Straight line depreciation is charged based on the residual useful life as determined each year.

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

	Period
Land improvements	10-50 years
Buildings	25-100 years
Plant and Equipment	
plant, machinery and equipment	5-20 years
fixtures, fittings and furniture	3-20 years
computers and telecommunications	3-5 years
Roads	
road pavements and seals	18-75 years
road kerb, channel and minor culverts	40-75 years
Bridges	
bridges deck	20-100 years
bridges substructure	20-100 years
Other Infrastructure	
footpaths and cycleways	30-75 years
drainage	60-80 years
recreational, leisure and community facilities	10-50 years
waste management	25-60 years
parks, open space and streetscapes	10-50 years
Intangible assets	1-7 years
Right-of-use assets	1-10 years

	2020 \$	2019 \$
Note 18 Finance costs		
Interest - Borrowings	6,573	20,573
Total finance costs	6,573	20,573

Accounting policy

Finance expense

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

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

Borrowing costs include interest on bank overdrafts, interest on borrowings, unwinding of discounts, finance and operating lease charges.

Note 19 Other expenses

External auditors' remuneration	22,685	18,196
Legal and debt collection	62,736	76,943
Gifts and donations	16,560	23,216
Election and civic function expenses	8,159	31,983
Lease payments	8,750	-
Variable lease payments not included in the measurement of leases (2020 only)	41,982	-
Water and sewerage rates	189,112	188,190
Computer Licences and maintenance	133,495	119,104
Fees, levies and subscriptions	122,080	130,395
Councillors' allowances and reimbursements	140,672	137,927
Fire levy	214,011	212,904
Rates discounts and remissions	365,926	309,694
Insurance	173,732	169,888
Other	563,872	238,525
Total other expenses	2,063,772	1,656,965

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 asset or an increase of a liability has arisen that can be measured reliably.

	2020 \$	2019 \$
Note 20 Investment in water corporation		
Opening Balance	33,094,757	28,901,070
Fair Value adjustments on equity investment assets	(7,696,706)	4,193,687
Total investment in water corporation	25,398,051	33,094,757

Council has derived returns from the water corporation as disclosed at note 13.

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 as 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 30) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured. Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2020, Council hold a 1.76% (2019, 1.78%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution.

Note 21 Cash and cash equivalents		
Cash on hand	1,860	1,860
Cash at bank	2,804,051	2,503,266
Cash on deposit	5,197,770	5,327,779
Total cash and cash equivalents	8,003,681	7,832,905

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:

- Trust funds and deposits (note 29)	(465)	188,426
- Conditions on grants (note 8)	-	847,963
- Grants received in advance (33)	198,999	-
- Leave provisions (note 31)	940,904	827,850
Restricted funds	1,139,438	1,864,239
Total unrestricted cash and cash equivalents	6,864,243	5,968,666

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

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

	2020 \$	2019 \$
Note 22 Trade and other receivables		
Current		
Rates debtors	1,730,455	1,545,131
Other debtors	248,761	226,993
Provision for impairment	(70,204)	(48,883)
Net GST receivable	26	26
Total trade and other receivables	1,909,038	1,723,267
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July	48,883	
Amounts written off during the year	-	
Amounts recovered during the year	7,609	
Increase/(decrease) in provision recognised in profit or loss	28,930	
Carrying amount at 30 June	70,204	
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July		45,698
Amounts written off during the year		-
Amounts recovered during the year		1,090
Increase / (decrease) in provision recognised in profit or loss		4,275
Carrying amount at 30 June		48,883

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 receivables 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

Note 23 Inventories		
Inventories held for distribution	34,027	14,276
Total inventories	34,027	14,276

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.

	2020 \$	2019 \$
Note 24 Right-of-use assets		
	Property	Total
	\$	\$
Gross carrying amount		
Balance at 1 July 2019	-	-
Adoption of AASB 16	73,647	73,647
Additions	-	-
Disposals / derecognition	-	-
Balance at 30 June 2020	73,647	73,647
Accumulated amortisation and impairment		
Balance at 1 July 2019	-	-
Adoption of AASB 16	-	-
Disposals	-	-
Amortisation expense	(8,750)	(8,750)
Balance at 30 June 2020	(8,750)	(8,750)
Net book value at 30 June 2020	64,897	64,897

Accounting policy under AASB 16 - Applicable from 1 July 2019

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 32 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 27. 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.

Refer to 46 for further details on adoption of AASB 16.

Note 25 Other assets	2020	2019
	\$	\$
Current		
Prepayments	-	1,763
Total	-	1,763
Non-current		
Other	6,000	6,000
Total	6,000	6,000
Note 26 Intangible assets		
Website and branding	365,501	-
Total intangible assets	365,501	-
	Website	Total
	\$	\$
Gross carrying amount		
Balance at 1 July 2019	-	-
Additions	365,501	365,501
Disposals / derecognition	-	-
Balance at 30 June 2020	365,501	365,501
Accumulated amortisation and impairment		
Balance at 1 July 2019	-	-
Disposals	-	-
Amortisation expense	-	-
Balance at 30 June 2020	-	-
Net book value at 30 June 2020	365,501	365,501

Note 27 Property, infrastructure, plant and equipment

	2020	2019
	\$	\$
Summary		
at cost	8,998,241	8,838,459
Less accumulated depreciation	(3,305,862)	(3,084,605)
	<u>5,692,379</u>	<u>5,753,854</u>
at fair value as at 30 June	141,462,957	117,903,637
Less accumulated depreciation	(60,496,720)	(45,838,929)
	<u>80,966,237</u>	<u>72,064,708</u>
Total	<u>86,658,616</u>	<u>77,818,562</u>
Property		
Land		
at fair value at 30 June	4,348,500	4,494,300
	<u>4,348,500</u>	<u>4,494,300</u>
Land under roads		
at Council valuation at 30 June	4,717,190	4,077,582
	<u>4,717,190</u>	<u>4,077,582</u>
Total Land	<u>9,065,690</u>	<u>8,571,882</u>
Buildings		
at fair value at 30 June	35,241,375	15,077,818
Less accumulated depreciation	(16,969,252)	(3,657,350)
	<u>18,272,123</u>	<u>11,420,468</u>
Total Property	<u>27,337,813</u>	<u>19,992,350</u>

Note 27 <i>Property, infrastructure, plant and equipment (cont.)</i>	2020	2019
	\$	\$
<i>Plant and Equipment</i>		
Plant, machinery and equipment		
at cost	5,785,138	5,522,700
Less accumulated depreciation	(2,702,117)	(2,576,956)
	<u>3,083,021</u>	<u>2,945,744</u>
Fixtures, fittings and furniture		
at cost	1,048,020	856,363
Less accumulated depreciation	(603,745)	(507,649)
	<u>444,275</u>	<u>348,714</u>
Total Plant and Equipment	<u>3,527,296</u>	<u>3,294,458</u>
<i>Infrastructure</i>		
Roads		
at fair value at 30 June	82,665,609	81,744,664
Less accumulated depreciation	(37,720,903)	(36,979,438)
	<u>44,944,706</u>	<u>44,765,226</u>
Bridges		
at fair value at 30 June	10,980,273	10,678,663
Less accumulated depreciation	(4,868,073)	(5,059,652)
	<u>6,112,200</u>	<u>5,619,011</u>
Other Structures		
at fair value at 30 June	3,510,010	1,830,610
Less accumulated depreciation	(938,492)	(142,489)
	<u>2,571,518</u>	<u>1,688,121</u>
Total Infrastructure	<u>53,628,424</u>	<u>52,072,358</u>
<i>Works in progress</i>		
Buildings at cost	231,604	399,204
Roads at cost	144,656	674,888
Bridges at cost	-	158,152
Other structures at cost	1,788,823	904,077
Fixtures, fittings and furniture	-	323,075
Total Works in progress	<u>2,165,083</u>	<u>2,459,396</u>
Total property, infrastructure, plant and equipment	<u>86,658,616</u>	<u>77,818,562</u>

Note 27 *Property, infrastructure, plant and equipment (cont.)*

Reconciliation of property, infrastructure, plant and equipment

2020	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 34)	Depreciation and amortisation (note 17)	Written down value of disposals	Transfers	Balance at end of financial year
	\$	\$	\$	\$	\$	\$	\$
Property							
land	4,494,300	-	-	-	145,800	-	4,348,500
land under roads	4,077,582	-	639,608	-	-	-	4,717,190
Total land	8,571,882	-	639,608	-	145,800	-	9,065,690
buildings	11,420,468	-	7,491,971	369,464	-	(270,852)	18,272,123
Total property	19,992,350	-	8,131,579	369,464	145,800	(270,852)	27,337,813
Plant and Equipment							
plant, machinery and equipment	2,945,744	690,587	-	511,268	127,369	85,327	3,083,021
fixtures, fittings and furniture	348,714	-	-	96,096	-	191,657	444,275
Total plant and equipment	3,294,458	690,587	-	607,364	127,369	276,984	3,527,296
Infrastructure							
roads	44,765,226	-	-	1,260,377	452,098	1,891,955	44,944,706
bridges	5,619,011	-	232,643	140,313	-	400,859	6,112,200
other structures	1,688,121	-	-	117,778	-	1,001,175	2,571,518
Total infrastructure	52,072,358	-	232,643	1,518,468	452,098	3,293,989	53,628,424
Works in progress							
buildings	399,204	121,475	-	-	-	(289,075)	231,604
roads	674,888	1,361,723	-	-	-	(1,891,955)	144,656
other structures	904,077	1,500,545	-	-	-	(615,799)	1,788,823
fixtures, fittings and furniture	323,075	(220,642)	-	-	-	(102,433)	-
bridges	158,152	242,707	-	-	-	(400,859)	-
Total works in progress	2,459,396	3,005,808	-	-	-	(3,300,121)	2,165,083
Total property, plant and equipment, infrastructure	77,818,562	3,696,395	8,364,222	2,495,296	725,267	-	86,658,616

Note 27 Property, infrastructure, plant and equipment (cont.)

Reconciliation of property, infrastructure, plant and equipment

2019	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 34)	Depreciation and amortisation (note 17)	Written down value of disposals	Transfers (a)	Balance at end of financial year
	\$	\$	\$	\$	\$	\$	\$
Property							
land	4,500,300	-	-	-	6,000	-	4,494,300
land under roads	4,077,582	-	-	-	-	-	4,077,582
Total land	8,577,882	-	-	-	6,000	-	8,571,882
buildings	10,654,055	-	-	437,406	-	1,203,819	11,420,468
Total property	19,231,937	-	-	437,406	6,000	1,203,819	19,992,350
Plant and Equipment							
plant, machinery and equipment	2,810,420	843,914	-	471,166	237,424	-	2,945,744
fixtures, fittings and furniture	325,831	48,827	-	83,268	-	57,324	348,714
Total plant and equipment	3,136,251	892,741	-	554,434	237,424	57,324	3,294,458
Infrastructure							
roads	45,623,068	-	-	1,255,886	17,135	415,179	44,765,226
bridges	5,773,898	-	-	154,887	-	-	5,619,011
other structures	1,393,671	-	-	30,937	-	325,387	1,688,121
Total infrastructure	52,790,637	-	-	1,441,710	17,135	740,566	52,072,358
Works in progress							
buildings	688,524	914,499	-	-	-	(1,203,819)	399,204
roads	-	1,090,067	-	-	-	(415,179)	674,888
other structures	549,385	680,079	-	-	-	(325,387)	904,077
fixtures, fittings and furniture	54,600	325,799	-	-	-	(57,324)	323,075
bridges	-	158,152	-	-	-	-	158,152
Total works in progress	1,292,509	3,168,596	-	-	-	(2,001,709)	2,459,396
Total property, plant and equipment, infrastructure	76,451,334	4,061,337	-	2,433,550	260,559	-	77,818,562

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

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

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

	Threshold \$'000
Land	
land	5,000
land improvements	5,000
land under roads	5,000
Buildings	
buildings	5,000
building improvements	5,000
heritage buildings	5,000
Plant and Equipment	
plant, machinery and equipment	1,000
fixtures, fittings and furniture	1,000
computers and telecommunications	1,000
leased plant and equipment	1,000
Roads	
road pavements and seals	5,000
road substructure	5,000
road formation and earthworks	5,000
road kerb, channel and minor culverts	5,000
Bridges	
bridges deck	5,000
bridges substructure	5,000
Other Infrastructure	
footpaths and cycleways	5,000
drainage	5,000
recreational, leisure and community facilities	1,000
community amenities	1,000
parks, open space and streetscapes	1,000
playground equipment	2,000
intangible assets	1,000

Revaluation

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

Land	fair value
Land improvements	cost
Plant and machinery	cost
Furniture, fittings and office equipment	cost
Stormwater and drainage infrastructure	fair value
Roads and streets infrastructure	fair value
Bridges	fair value
Buildings	fair value
Intangibles	cost
Other structures	fair value
Investment in water corporation	fair value

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, furniture and fittings and computers, 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.

	2020	2019
	\$	\$
Note 28 Trade and other payables		
Trade payables	1,109,328	648,099
Accrued expenses	143,101	129,102
Total trade and other payables	1,252,429	777,201

Accounting policy

Trade and other payables

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

Note 29 Trust funds and deposits

Section 137 seizures	-	170,577
Refundable civic facilities deposits	(2,388)	15,926
Other refundable deposits	1,923	1,923
Total trust funds and deposits	(465)	188,426

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 30 Interest-bearing loans and borrowings

Current

Borrowings - secured	-	200,726
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Non-current

Borrowings - secured	2,500,000	1,260,000
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Total

	2,500,000	1,460,726
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Borrowings are secured over Council's rates revenue.

The maturity profile for Council's borrowings is:

Not later than one year	-	200,726
Later than one year and not later than five years	2,500,000	1,260,000
Later than five years	-	-
Total	2,500,000	1,460,726

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.

Note 31 Provisions

	Annual leave	Long service leave	Sick leave	Employee entitlement on costs	Total
	\$	\$	\$	\$	\$
2020					
Balance at beginning of the financial year	345,887	356,280	66,917	58,766	827,850
Additional provisions	331,235	119,019	14,142	32,803	497,199
Amounts used	(302,422)	(38,062)	(19,176)	(24,485)	(384,145)
Balance at the end of the financial year	374,700	437,237	61,883	67,084	940,904
Current	374,700	297,316	61,883	55,764	789,663
Non-current	-	139,921	-	11,320	151,241
Total	374,700	437,237	61,883	67,084	940,904

2019					
Balance at beginning of the financial year	311,957	326,358	57,292	52,563	748,170
Additional provisions	355,822	106,010	21,335	39,205	522,372
Amounts used	(321,892)	(76,088)	(11,710)	(33,002)	(442,692)
Balance at the end of the financial year	345,887	356,280	66,917	58,766	827,850
Current	345,887	209,352	66,917	46,880	669,036
Non-current	-	146,928	-	11,886	158,814
Total	345,887	356,280	66,917	58,766	827,850

	2020	2019
(a) Employee benefits and oncosts		
The following assumptions were adopted in measuring the present value of employee benefits:		
Weighted average increase in employee costs	9.68%	3.31%
Weighted average discount rates	0.44%	1.07%
Weighted average settlement period	10	10
(iii) Employee Numbers (FTE)	56	60

Note 31 Provisions (cont.)

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, which is a sub fund of the Quadrant Superannuation Scheme. 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 30(a) 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.

Council is obligated to restore its landfill site and quarries to a particular standard. Council is currently assessing the implications of restoration works to be undertaken in the future and expect the assessment to be completed in 2020/21. The provision for restoration will be calculated based on the present value of the expected cost of works to be undertaken.

Council does not expect to receive reimbursement from a third party.

Note 32 Lease liabilities

Lease liabilities	65,318
	<u>65,318</u>
Current	8,439
Non-current	<u>56,879</u>

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

As at 30 June 2020	Minimum lease payments due						Total
	Within 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	After 5 Years	
	\$	\$	\$	\$	\$	\$	\$
Lease payments	9,250	9,250	9,250	9,250	9,250	22,354	68,604
Finance charges	(811)	(699)	(586)	(471)	(354)	(365)	(3,286)
Net present value	<u>8,439</u>	<u>8,551</u>	<u>8,664</u>	<u>8,779</u>	<u>8,896</u>	<u>21,989</u>	<u>65,318</u>

Accounting policy under AASB 16 - Applicable from 1 July 2019

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 33 Contract liabilities

Current	
Rates and charges in advance	482,281
Grants received in advance	<u>198,999</u>
	<u>681,280</u>
Non-current	-

Accounting policy under AASB 15 and AASB 1058 - applicable from 1 July 2019

Council recognised the following contract liabilities with customers:

i) 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.

ii) Grants received in advance includes funding for the construction of mountain bike trails. The funds received are under an enforceable contract which require 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.

Refer to note 46 for accounting policy related to AASB 15 and AASB 1058.

Note 34 Reserves

	Balance at beginning of reporting year	Increment	(decrement)	Balance at end of reporting year
(a) Asset revaluation reserve	\$	\$		\$
2020				
Property				
Land	3,763,781	-	-	3,763,781
Land under roads	-	639,608	-	639,608
Buildings	4,053,075	7,491,970	-	11,545,045
	7,816,856	8,131,578	-	15,948,434
Infrastructure				
Roads	22,504,241	-	-	22,504,241
Bridges	4,615,396	232,644	-	4,848,040
Other structures	(227,086)	-	-	(227,086)
	26,892,551	232,644	-	27,125,195
Total asset revaluation reserve	34,709,407	8,364,222	-	43,073,629
2019				
Property				
Land	3,763,781	-	-	3,763,781
Land under roads	-	-	-	-
Buildings	4,053,075	-	-	4,053,075
	7,816,856	-	-	7,816,856
Infrastructure				
Roads	22,504,241	-	-	22,504,241
Bridges	4,615,396	-	-	4,615,396
Other structures	(227,086)	-	-	(227,086)
	26,892,551	-	-	26,892,551
Total asset revaluation reserve	34,709,407	-	-	34,709,407

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

	Balance at beginning of reporting year	Increment	(decrement)	Balance at end of reporting year
(b) Fair value reserve	\$	\$		\$
2020				
Equity Investment assets				
Investment in water corporation	12,326,939	(7,696,706)	-	4,630,233
Total fair value reserve	12,326,939	(7,696,706)	-	4,630,233
2019				
Equity Investment assets				
Investment in water corporation	8,133,252	-	4,193,687	12,326,939
Total fair value reserve	8,133,252	-	4,193,687	12,326,939

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.

	2020 \$	2019 \$
(a) Asset revaluation reserve	43,073,629	34,709,407
(b) Fair value reserve	4,630,233	12,326,939
Total Reserves	47,703,862	47,036,346

Note 35 Reconciliation of cash flows from operating activities to surplus (deficit)

Result from continuing operations	(377,752)	834,125
Depreciation/amortisation	2,495,296	2,451,550
Depreciation of right-of-use asset	8,750	-
(Profit)/loss on disposal of property, plant and equipment, infrastructure	582,540	(48,922)
Capital grants received specifically for new or upgraded assets	(620,999)	(293,533)
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	(185,771)	(495,457)
Decrease/(increase) in other assets	1,763	45,560
Decrease/(increase) in inventories	(19,751)	(4,284)
Increase/(decrease) in trade and other payables	475,228	(490,162)
Increase/(decrease) in provisions	113,054	79,680
Increase/(decrease) in other liabilities	(33,936)	1,299
Net cash provided by/(used in) operating activities	2,438,422	2,079,856

Note 36 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.

2020

	Interest-bearing loans and borrowings	Lease liabilities
	\$	-
Balance as at 1 July 2019	1,460,726	-
Adjustment due to AASB16 adoption	-	65,318
Restated balance as at 1 July 2019	1,460,726	65,318
Changes from financing cash flows:		
Cash received	1,240,000	
Cash repayments	(200,726)	
Balance as at 30 June 2020	2,500,000	65,318
Balance as at 1 July 2018	1,648,051	
Changes from financing cash flows:		
Cash Received	-	-
Cash Repayments	(187,325)	-
Balance as at 30 June 2019	1,460,726	-

Note 37 Reconciliation of cash and cash equivalents

Cash and cash equivalents (see note 21)	8,003,681	7,832,905
Total reconciliation of cash and cash equivalents	8,003,681	7,832,905

Note 38 Financing arrangements

Credit Card	31,500	31,500
Used facilities	2,219	12,382
Unused facilities	29,281	19,118

Non-cash financing and investing activities

Contingent liability	7,000	7,000
Total non-cash financing and investing activities	7,000	7,000

Note 39 Superannuation

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.

For the year ended 30 June 2020 the Council contributed 0% (2019: 0%) of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, 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 2017. The review disclosed that at that time the net market value of assets available for funding member benefits was \$58,940,000, the value of vested benefits was \$51,170,000, the surplus over vested benefits was \$7,770,000, the value of total accrued benefits was \$50,606,000, and the number of members was 134. 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 7.0% p.a.
- Salary Inflation 4.0% 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 2017
- 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 2017.
- 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 2017.

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 2018 to 30 June 2021.

The Actuary will continue to undertake a brief review of the financial position the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2020 and is expected to be completed late in 2020.

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

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

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

- The 2017 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 2014.

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.
- As reported on the first page of this note, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2017. 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 2020.
- 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 2019, showed that the Fund had assets of \$56.64 million and members' Vested Benefits were \$47.32 million. These amounts represented 0.6% and 0.5% respectively of the corresponding total amounts for Tasplan.
- As at 30 June 2019 the fund had 107 members and the total employer contributions and member contributions for the year ending 30 June 2019 were \$1,000,322 and \$221,484 respectively.

	2020	2019
Fund	\$	\$
Defined benefits fund		
Employer contributions to Quadrant/Tasplan	-	-
	-	-
Accumulation funds		
Employer contributions to super funds	499,049	459,406
	499,049	459,406

Note 40 Commitments

Contractual commitments

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

Capital expenditure commitments

Roads, bridges and other infrastructure	175,136	535,533
Total capital expenditure commitments	175,136	535,533

Note 41 Operating leases

(a) Operating lease commitments under AASB 117 - applicable for 2019 comparatives

At the reporting date, Council had the following obligations under non-cancellable operating leases for the lease of equipment and land

Not later than one year	10,889
Later than one year and not later than five years	40,358
Later than five years	46,250
	97,497

For a reconciliation of operating lease commitments under AASB 117 and lease liabilities under AASB 16, refer to note 45.

(b) Operating lease maturity receivables - applicable for 2019 comparatives

Future minimum rentals receivable under non-cancellable operating leases are as follows:

Not later than one year	-
Later than one year and not later than five years	-
Later than five years	-
	-

Note 42 Financial Instruments

(a) Interest Rate Risk

The exposure to interest rate risk and the effective interest rates of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows: For lease liabilities refer to note 32.

2020

	Weighted average interest rate	Floating interest rate \$	Fixed interest maturing in: 1 year or less \$	Over 1 to 5 years \$	More than 5 years \$	Non-interest bearing \$	Total \$
Financial assets							
Cash and cash equivalents	0.18%	5,498,555	1,952,612	-	-	552,514	8,003,681
Trade and other receivables		-	-	-	-	1,909,038	1,909,038
Investment in water corporation		-	-	-	-	25,398,051	25,398,051
Total financial assets		5,498,555	1,952,612	-	-	27,859,603	35,310,770
Financial liabilities							
Trade and other payables		-	-	-	-	1,252,429	1,252,429
Trust funds and deposits		-	-	-	-	(465)	(465)
Interest-bearing loans and borrowings	2.38%	-	-	2,500,000	-	-	2,500,000
Total financial liabilities		-	-	2,500,000	-	1,251,964	3,751,964
Net financial assets (liabilities)		5,498,555	1,952,612	(2,500,000)	-	26,607,639	31,558,806

2019

	Weighted average interest rate	Floating interest rate \$	Fixed interest maturing in: 1 year or less \$	Over 1 to 5 years \$	More than 5 years \$	Non-interest bearing \$	Total \$
Financial assets							
Cash and cash equivalents	1.07%	5,327,779	1,952,612	-	-	552,514	7,832,905
Trade and other receivables		-	-	-	-	1,723,267	1,723,267
Investment in water corporation		-	-	-	-	33,094,757	33,094,757
Total financial assets		5,327,779	1,952,612	-	-	35,370,538	42,650,929
Financial liabilities							
Trade and other payables		-	-	-	-	777,201	777,201
Trust funds and deposits		-	-	-	-	188,426	188,426
Interest-bearing loans and borrowings	4.26%	-	200,726	1,260,000	-	-	1,460,726
Total financial liabilities		-	200,726	1,260,000	-	965,627	2,426,353
Net financial assets (liabilities)		5,327,779	1,751,886	(1,260,000)	-	34,404,911	40,224,576

Note 42 Financial Instruments (cont.)

(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 Statement of Financial Position		Aggregate net fair value	
	2020 \$	2019 \$	2020 \$	2019 \$
Financial assets				
Cash and cash equivalents	8,003,681	7,832,905	8,003,681	7,832,905
Trade and other receivables	1,909,038	1,723,267	1,909,038	1,723,267
Investment in water corporation	25,398,051	33,094,757	25,398,051	33,094,757
Total financial assets	35,310,770	42,650,929	35,310,770	42,650,929
Financial liabilities				
Trade and other payables	1,252,429	777,201	1,252,429	777,201
Trust funds and deposits	(465)	188,426	(465)	188,426
Lease liabilities	65,318	-	65,318	-
Interest-bearing loans and borrowings	2,500,000	1,460,726	2,581,814	1,541,858
Total financial liabilities	3,817,282	2,426,353	3,899,096	2,507,485

(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.

Council loan borrowings are sourced from Tascorp at a Government level of interest rate and security. 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.

Council manage the interest rate exposure on council 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 42 Financial Instruments (cont.)

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, Council:

- has a policy for establishing credit limits for the entities we deal with;
- may require collateral where appropriate; and
- 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 provide a guarantee for another party.

Movement in Provisions for Impairment of Trade and Other Receivables	2020	2019
	\$	\$
Balance at the beginning of the year	48,883	45,698
New/used Provisions recognised during the year	21,321	3,185
Amounts already provided for and written off as uncollectible	-	-
Amounts provided for but recovered during the year	-	-
Balance at end of year	70,204	48,883

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:

	2020	2019
	\$	\$
Current (not yet due)	65,023	63,948
Past due by up to 30 days	37,337	66,002
Past due between 31 and 180 days	752,695	662,239
Past due between 181 and 365 days	264,596	209,441
Past due by more than 1 year	789,385	721,637
Total Trade & Other Receivables	1,909,036	1,723,267

Liquidity risk

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

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

To help reduce these risks Council:

- 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
- 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 Councils exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Note 42 Financial Instruments (cont.)

The table below lists the contractual maturities for Financial Liabilities. For lease liabilities refer to Note 32.

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

2020	6 mths or less \$	6-12 months \$	1-2 years \$	2-5 years \$	>5 years \$	Contracted Cash Flow \$	Carrying Amount \$
Trade and other payables	1,252,429	-	-	-	-	1,252,429	1,252,429
Trust funds and deposits	(465)	-	-	-	-	(465)	(465)
Interest-bearing loans and borrowings	-	-	-	2,500,000	-	2,500,000	2,500,000
Total financial liabilities	1,251,964	-	-	2,500,000	-	3,751,964	3,751,964

2019	6 mths or less \$	6-12 months \$	1-2 years \$	2-5 years \$	>5 years \$	Contracted Cash Flow \$	Carrying Amount \$
Trade and other payables	777,201	-	-	-	-	777,201	777,201
Trust funds and deposits	188,426	-	-	-	-	188,426	188,426
Interest-bearing loans and borrowings	98,630	102,096	-	1,260,000	-	1,460,726	1,460,726
Total financial liabilities	1,064,257	102,096	-	1,260,000	-	2,426,353	2,426,353

(e) Sensitivity disclosure analysis

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

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

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

		Interest rate risk			
		-2 %		+1%	
		-200 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2020		\$	\$	\$	\$
Financial assets:					
Cash and cash equivalents	8,003,681	(160,074)	(160,074)	80,037	80,037
Trade and other receivables	1,909,038	(38,181)	(38,181)	19,090	19,090
Financial liabilities:					
Interest-bearing loans and borrowings	2,500,000	50,000	50,000	(25,000)	(25,000)

		Interest rate risk			
		-2 %		+1%	
		-200 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2019		\$	\$	\$	\$
Financial assets:					
Cash and cash equivalents	7,832,905	(156,658)	(156,658)	78,329	78,329
Trade and other receivables	1,723,267	(34,465)	(34,465)	17,233	17,233
Financial liabilities:					
Interest-bearing loans and borrowings	1,460,726	29,215	29,215	(14,607)	(14,607)

Note 43 Events occurring after balance date

No matters have occurred after balance date that warrant disclosure in this report.

Note 44 Related party transactions

(i) Responsible Persons

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

Councillors	Phillip Vickers (Mayor) Shane Pitt (Deputy Mayor) Robyn Gerrity Lindsay Newman Scott Stringer Leigh Styles Terrance Shea Ian Hall Kerry Graham
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General Manager David Midson

Senior Managers Eleanor Strang
Scott Butler

(ii) Councillor Remuneration

2020

Short term benefits

	Allowances	Vehicles	Total Compensation AASB 124	Expenses ¹	Total allowances and expenses section 72
	\$	\$	\$	\$	\$
Mayor	37,885	-	37,885	-	37,885
Deputy Mayor	21,590	-	21,590	-	21,590
Councillors	75,773	-	75,773	5,425	81,198
Total	135,248	-	135,248	5,425	140,673

2019

Short term benefits

	Allowances	Vehicles	Total Compensation AASB 124	Expenses ¹	Total allowances and expenses section 72
	\$	\$	\$	\$	\$
Mayor	36,927	-	36,927	-	36,927
Deputy Mayor	21,044	-	21,044	-	21,044
Councillors	73,855	-	73,855	6,101	79,956
Total	131,826	-	131,826	6,101	137,927

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

(iii) Key Management Personnel Remuneration

2020	Remuneration band	Number of employees	Short term employee benefits		Post employment benefits		Total
			Salary ¹	Vehicles ²	Superannuation ³	Non-monetary Benefits ⁴	
			\$	\$	\$	\$	\$
	\$120 001 - \$140 000	1	110,404	16,662	13,801	(9,677)	131,190
	\$140 001 - \$160 000	1	118,822	16,596	14,853	1,040	151,311
	\$200 001 - \$220 000	1	160,595	15,773	20,074	21,799	218,241
	Total		389,821	49,031	48,728	13,162	500,742

2019	Remuneration band	Number of employees	Short term employee benefits		Post employment benefits		Total
			Salary ¹	Vehicles ²	Superannuation ³	Non-monetary Benefits ⁴	
			\$	\$	\$	\$	\$
	\$20 001 - \$40 000	1	38,218	561	4,777	(3,824)	39,732
	\$60 001 - \$80 000	2	120,053	15,141	15,006	4,793	154,993
	\$80 001 - \$100 000	1	71,537	8,084	8,942	10,043	98,606
	\$160 001 - \$180 000	1	136,277	14,481	17,035	(2,366)	165,427
	Total		366,085	38,267	45,760	8,646	458,758

1 Gross Salary includes all forms of consideration paid and payable for services rendered, compensated absences during the period and salary sacrifice amounts.

2 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).

3 Superannuation means the contribution to the superannuation fund of the individual. Superannuation benefits for members of a defined benefit scheme were calculated at 9.5% of employees' gross income.

4 Other non-monetary benefits include annual and long service leave movements

Remuneration bands reflect the actual remuneration paid to an employee during the period they were a member of KMP. Some employees were only members of KMP for part of 2018-19.

(iv) Remuneration Principles

Councillors

Councillors are entitled to an allowance based on the number of voters in the Local Government area (LGA) and the revenue of the council.

Councillors are also entitled to reimbursement for telephone, travel, child care and other expenses in accordance with the council's policy.

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. The terms of employment of each senior executive, including the General Manager, contain a termination clause that requires the senior executive or Council to provide a minimum notice period of up to 3 months prior to termination of the contract. Whilst not automatic, contracts can be extended.

(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
Electrical services	\$0	\$0	30-day terms

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

(vi) 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 on a primary residence
- Dog registration
- Use of Council's swimming pool

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 45 Significant Business Activities

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

	Waste Management	
	2020	2019
	\$	\$
<i>Revenue</i>		
Rates	899,458	883,143
User Charges	344,112	342,941
Total Revenue	1,243,570	1,226,084
<i>Expenditure</i>		
<i>Direct</i>		
Employee Costs	461,718	446,720
Materials and Contacts	366,566	312,304
Utilities	-	300
<i>Indirect</i>		
Engineering & Administration	30,555	33,052
Total Expenses	858,839	792,376
<i>Notional cost of free services received</i>		
<i>Capital Costs</i>		
Depreciation and amortisation	108,828	111,649
Opportunity cost of capital	10,589	12,650
Total Capital Costs	119,417	124,299
<i>Competitive neutrality adjustments</i>		
Rates and land tax	2,878	2,860
	2,878	2,860
<i>Calculated Surplus/(Deficit)</i>	273,025	319,199
Tax Equivalent rate	30%	30%
Taxation equivalent	81,908	95,760
Competitive neutrality costs	84,786	98,620

Note 46 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.

Note 46 Other significant accounting policies and pending accounting standards (cont)

(g) Adoption of new and amended accounting standards

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

AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities (continued)

AASB 15 introduces a five-step process for revenue recognition, with the core principle of the new standard being for entities to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

The impact of the new standard has changed in the timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element. Under the new income recognition model applicable to not-for-profit entities, Council determines whether an enforceable agreement exists and whether the promises to transfer goods or services to the customer are 'sufficiently specific'. If an enforceable agreement exists and the promises are 'sufficiently specific' (to a transaction or part of a transaction), Council applies the general AASB15 principles to determine the appropriate revenue recognition. If these criteria are not met, Council considers whether AASB1058 applies.

Impairment of financial assets

AASB 1058 supersedes all the income recognition requirements relating to council, previously in AASB 1004 *Contributions*. The timing of income recognition under AASB 1058 depends on whether a transaction gives rise to a liability or other performance obligation, or a contribution by owners, related to an asset (such as cash or another asset) received.

AASB 1058 applies when Council receives volunteer services or enters into other transactions in which the consideration to acquire an asset is significantly less than the fair value of the asset, and where the asset is principally to enable Council to further its objectives. In cases where Council enters into other transactions, Council recognises and measures the asset at fair value in accordance with the applicable Australian Accounting Standard (e.g. AASB 116 *Property, Plant and Equipment*).

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), Council recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. Council will recognise income as it satisfies its obligations under the transfer, similarly to income recognition in relation to performance obligations under AASB 15 as discussed above.

Council has elected to measure a class of right-of-use assets arising under 'peppercorn (Concessionary) leases' at initial recognition at cost, in accordance with AASB 16.23-25, which incorporates the amount of initial measurement of the lease liability.

AASB 1058 also encompasses non-contractual statutory income such as rates, taxes and fines. Council previously recognised income when received. Under AASB 1058, income is recognised when the taxable event has occurred. An impact for Council is that prepaid rates received prior to the beginning of a rating period, has now been recognised as a financial liability until the commencement of that rating period. The impact to Council has been that revenue previously recognised when received from *Rates and charges in advance* as disclosed in note 2.1, is now recorded as a liability, with revenue deferred until the commencement of the applicable rating period.

For further details on individual revenue streams refer to their accompanying policy note.

The tables below highlight the impact of adopting AASB 15 and AASB 1058 on the Statement of Comprehensive income and Statement of Financial Position. There was no material impact on Council's Statement of Cash Flows.

Statement of Comprehensive Income (Extract)	Reference	Note	Amounts under AASB 118 & 1004	Adjustment	Amounts under AASB 15 & 1058
Recurrent income			\$	\$	\$
Rates and charges	5	1	(7,016,449)	465,942	(6,550,507)
Capital grants	8	2	(2,870,689)	60,804	(2,809,885)
Current assets					
Other assets					
Current liabilities					
Other liabilities	33	1,2	-	526,746	526,746
Equity					
Accumulated surplus			70,200,981	(526,746)	69,674,235

1 Prepaid rates received prior to the beginning of a rating period, are now held as a financial liability until the commencement of statutory rating period at

2 For grant funding where specific performance obligations are yet to be completed to acquire, construct or upgrade a recognisable non-financial asset,

Note 46 Other significant accounting policies and pending accounting standards (cont)

(g) Adoption of new and amended accounting standards (continued)

(ii) AASB 16 Leases

AASB 16 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligations to make lease payments.

Council has applied this standard from 1 July 2019 using a retrospective approach (partial) with cumulative catch-up. This does not require Council to restate comparative figures, but does require the presentation of both qualitative and quantitative disclosures for affected items, along with a corresponding adjustment to the opening balance of Accumulated surpluses for transitional effects of re-measurement.

AASB 16 has resulted in most of Council's operating leases being brought onto the statement of financial position. There are limited exceptions relating to short-term leases and low-value assets which are disclosed in note .

The calculation of the lease liability has taken into account appropriate discount rates, assumptions about the lease term, and increases in lease payments. A corresponding right to use assets has been recognised, which has been amortised over the term of the lease. Rent expense is no longer shown. The profit and loss impact of the leases has been through amortisation and interest charges. Council's current operating lease expenditure is shown at Note 3.6. In the Statement of Cash Flows lease payments has been shown as cash flows from financing activities instead of operating activities.

a) Impact of the new definition of a lease

Council has made use of the practical expedient available on transition to AASB 16 not to reassess whether a contract is or contains a lease. Instead contracts containing a lease under AASB 17 or Interpretation 4 at transition will continue to be applied to those contracts entered or modified before 1 January 2019.

The change in definition of a lease mainly relates to the concept of control. AASB 16 determines whether a contract contains a lease on the basis of whether the customer has the right to control the use of an identified asset for a period of time in exchange for consideration. This is in contrast to the focus on 'risks and rewards' in AASB 117 and Interpretation 4.

b) Impact of lessee accounting

i) Former operating leases

AASB 16 changes how Council accounts for leases previously classified as operating leases under AASB 17, which were off balance sheet.

Applying AASB 16, for all leases, Council:

- a) Recognises right-of-use of assets and lease liabilities in the statement of financial position, initially measured at the present value of the future lease payments;
- b) Recognises depreciation of right-of-use assets and interest on lease liabilities in profit or loss;
- c) Separates the total amount of cash paid into a principal portion (presented within financing activities) and interest (presented within financing activities) in the Statement of cash flows.

Lease incentives (e.g rent-free period) are recognised as part of the measurement of the right-of-use assets and lease liabilities whereas under AASB 117 they resulted into the recognition of a lease incentive, amortised as a reduction of rental expenses generally on a straight-line basis.

Under AASB 16, right-of-use assets are tested for impairment in accordance with AASB 136.

For short-term leases (lease term of 12 months or less) and leases of low-value assets (such as tablet and personal computers, small items of office furniture and telephones), Council has opted to recognise a lease expense on a straight-line basis as permitted by AASB 16. This expense is presented within 'other expenses' in profit or loss.

ii) Former finance leases

AASB 16 requires that Council recognises as part of its lease liability only the amount expected to be payable under a residual value guarantee, rather than the maximum amount guaranteed as required by AASB 117. This change did not have a material effect on the Council's financial statements

iii) Lessor accounting

Lessor accounting under AASB 16 remains largely unchanged. For finance leases, the lessor recognises a receivable equal to the net investment in the lease. Lease receipts from operating leases are recognised as income either on a straight-line basis or another systematic basis where appropriate. However, AASB 16 has changed and expanded the disclosures required, in particular with regard to how a lessor manages the risks arising from its residual interest in leased assets.

Note 46 Other significant accounting policies and pending accounting standards (cont)

(g) Adoption of new and amended accounting standards (continued)

(ii) AASB 16 Leases (continued)

Transition

On transition to AASB16, Council recognised additional right-of-use assets and additional lease liabilities, recognising the difference in Accumulated surpluses. The impact on transition is summarised below.

1-Jul-19	Note	\$
Right-of-use assets	24	73,647
Lease liabilities	32	(65,318)
Accumulated surpluses		<u>8,329</u>

Reconciliation of operating lease commitments under AASB 117 and lease liabilities under AASB 16

As a lessee, the weighted average incremental borrowing rate applied to lease liabilities recognised in the statement of financial position on the date of initial application was 0%. The difference between the operating lease commitments disclosed previously by applying AASB117 and the value of the lease liabilities recognised under AASB16 on 1 July 2019 as disclosed in note 7.4 is explained as follows:

Operating lease commitments disclosed as at 30 June 2019	65,318
Discounted using Council's weighted average incremental borrowing rate of 0%	65,318
Finance lease liabilities recognised as at 30 June 2019	-
- Recognition exemption for leases of low-value assets	-
- Recognition exemption for leases with less than 12 months of lease term at transition	-
- Extension options reasonably certain to be exercised	-
- Adjustments relating to changes in the index or rate	-
Lease liability recognised as at 1 July 2019	65,318

Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2020 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

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.

Adoption of AASB 2017-5 is not expected to have any 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 47	Management indicators	Benchmark	2020 \$	2019 \$	2018 \$	2017 \$
(a)	Underlying surplus or deficit					
	Net result for the year		(377,752)	834,125	1,788,345	1,848,039
	Less non-operating income					
	Capital grants		631,804	293,533	1,306,288	697,403
	FAGs in advance		(79,125)	137,952	29,673	961,071
	Add non-operational expenses					
	Gifted asset		-	-	-	110,140
	Demolition expense accrual		-	-	-	150,000
	Impairment write-down		-	-	-	103,267
	Underlying surplus/deficit	0	(930,431)	402,640	452,384	552,972
	The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations.					
(b)	Underlying surplus ratio					
	<u>Underlying surplus or deficit</u>		(930,431)	402,640	452,384	552,972
	Recurrent income		11,713,304	11,297,182	11,358,626	10,764,433
	Underlying surplus ratio %	0%	-7.9%	3.6%	4.0%	5.1%
	This ratio serves as an overall measure of financial operating effectiveness.					
(c)	Net financial liabilities					
	Liquid assets less		9,912,719	9,556,172	10,626,507	8,542,935
	total liabilities		5,439,466	3,254,203	3,850,711	2,571,202
	Net financial liabilities	0	4,473,253	6,301,969	6,775,796	5,971,733
	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.					
(d)	Net financial liabilities ratio					
	<u>Net financial liabilities</u>		4,473,253	6,301,969	6,775,796	5,971,733
	Recurrent income		11,713,304	11,297,182	11,358,626	10,764,433
	Net financial liabilities ratio %	0% - (50%)	38.2%	55.8%	59.7%	55.5%
	This ratio indicates the net financial obligations of Council compared to its recurrent income.					
(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.					
	<i>Transport Infrastructure</i>					
	<u>Depreciated replacement cost</u>		51,056,906	50,384,237	51,396,966	51,621,631
	Current replacement cost		93,645,882	92,423,327	92,117,650	91,337,283
	Asset consumption ratio %		55%	55%	56%	57%
	<i>Buildings</i>					
	<u>Depreciated replacement cost</u>		18,272,123	11,420,468	10,654,055	10,926,129
	Current replacement cost		35,241,375	15,077,818	13,873,999	13,737,006
	Asset consumption ratio %		52%	76%	77%	80%
	<i>Drainage</i>					
	<u>Depreciated replacement cost</u>		2,571,518	1,688,121	1,393,671	1,059,004
	Current replacement cost		3,510,010	1,830,610	1,515,223	1,146,319
	Asset consumption ratio %		73%	92%	92%	92%
	This ratio indicates the level of service potential available in Council's existing asset base.					

Note 47 Management indicators (cont.)

2020
\$

2019
\$

2018
\$

(f) Asset renewal funding ratio

An asset renewal funding ratio is calculated in relation to each asset class required to be included in a long-term strategic asset management plan of Council. Council has prepared a long-term strategic asset management plan which was adopted in August 2016.

Transport Infrastructure

Projected capital funding outlays**	1,100,000	890,000	890,000
Projected capital expenditure funding***	1,050,000	958,000	958,000
Asset renewal funding ratio %	90-100%	105%	93%

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

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

**** Council's long term strategic management plan has recently been developed hence no ratios are available for earlier years.

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

(g) Asset sustainability ratio

2020
\$

2019
\$

2018
\$

2017
\$

Capex on replacement/renewal of existing assets

Annual depreciation expense	2,561,810	3,468,828	2,410,774	1,292,092
Asset sustainability ratio %	100%	102%	141%	49%

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

	Capital renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
By asset class	\$	\$	\$
Buildings	76,123	45,352	121,475
Plant, machinery and equipment	690,587	-	690,587
Fixtures, fittings and furniture	57,500	87,359	144,859
Roads	950,779	410,944	1,361,723
Bridges	242,707	-	242,707
Other structures	544,114	956,431	1,500,545
Total	2,561,810	1,500,086	4,061,896

Note 48 Fair Value Measurements

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

- Investment in water corporation
- Property, infrastructure plant and equipment
 - Land
 - Buildings, including footpaths & cycleways
 - Roads
 - Bridges
 - 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 2019.

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 2020

	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
Recurring fair value measurements					
Investment in water corporation	20			25,398,051	25,398,051
Land	27	-	4,348,500	-	4,348,500
Land under roads	27	-	4,717,190	-	4,717,190
Buildings	27	-	18,272,123	-	18,272,123
Roads, including footpaths & cycleways	27	-	-	44,944,706	44,944,706
Bridges	27	-	-	6,112,200	6,112,200
Other structures	27	-	-	2,571,518	2,571,518
		-	27,337,813	79,026,475	106,364,288

As at 30 June 2019

	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
Recurring fair value measurements					
Investment in water corporation	20			33,094,757	33,094,757
Land	27	-	4,494,300	-	4,494,300
Land under roads	26	-	4,077,582	-	4,077,582
Buildings	27	-	11,420,468	-	11,420,468
Roads, including footpaths & cycleways	27	-	-	44,765,226	44,765,226
Bridges	27	-	-	5,619,011	5,619,011
Other structures	27	-	-	1,688,121	1,688,121
		-	19,992,350	85,167,115	105,159,465

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

(b) Highest and best use

All assets valued at fair value in this note are being used for their highest and best use.

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

Investment in water corporation

Refer to Note 20 for details of valuation techniques used to derive fair values.

Land

Land fair values were determined by the Valuer-General as part of the municipal revaluation at 30 June 2013. Adjustments using adjustment factors are applied each two years until the next complete revaluation. If there is a material movement then the adjustment factors are applied. The values were adjusted as at 30 June 2017 to reflect the movement.

Note 48 Fair Value Measurements (cont.)

Land under roads

Land under roads valuation is based on unit rate per hectare provided by the Valuer General through the Department of Primary Industries, Parks Water and Environment as at 1/7/19.

Buildings

A full valuation of building assets was undertaken by independent valuer Gavin Boyd effective June 2020. Each building is assessed individually and componentised into sub-assets.

Where Council buildings are of a specialist nature (eg heritage buildings) 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 1(e).

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

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

Roads, including footpaths & cycleways

Roads including road formations, road pavements, road surfaces, footpaths and kerbs were revalued by Gavin Boyd Consulting as at 30 June 2017. Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads Council intends to have road assets revalued in 2020/21..

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

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

Bridges

A full valuation of bridge assets was undertaken by independent valuers, TasSpan, effective May 2020. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area.

Drainage

Revaluation and assessments of drainage was undertaken by Council Officers at 1 July 2015. The valuations were based on depreciated replacement cost using unit replacement rates provided by AJL Consulting Engineers. Council Officers in conjunction with Gavin Boyd Consulting are currently conducting a whole of municipality survey to acquire Stormwater asset data for Stormwater System Management Plans and an updated Stormwater asset revaluation. Council intends to have drainage assets revalued in 2020/21.

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

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

Other Infrastructure

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

Note 48 Fair Value Measurements (cont.)

(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
Roads	\$ 44,944,706	Unit replacement cost per sqm	from \$9/sqm (unsealed) up to \$40/sqm (sealed)	The higher the unit cost, the higher the fair value
		Useful life	Refer Note 17	The longer the useful life, the higher the fair value
Bridges	\$ 6,112,200	Useful life	Refer Note 17	The longer the useful life, the higher the fair value
Other structures	\$ 2,571,518	Useful life	Refer Note 17	The longer the useful life, the higher the fair value
		Unit price per metre	From \$79/m up to \$1,649/m, depending on pipe diameter	The higher the unit price the higher the fair value

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

(f) Valuation processes

Council's current policy for the valuation of property, infrastructure, plant and equipment and investment in water corporation is set out in note 20 and 26.

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

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

Council borrowings are measured at amortised cost with interest recognised in statement of comprehensive income when incurred. The fair value of borrowings disclosed in note 36 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 49 Material budget variations

Council's original budget was adopted by the Council on 19 June 2019. 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. Material variations of more than 10% are explained below:

Revenues

(i) User fees

The amount over budget of \$214,317 (25%) was due mainly to increased waste disposal revenue.

(ii) Interest

Revenue income was down \$50,119 on budget (25%) due to lower than expected bank interest rates available.

(iii) Other income

The increase of \$55,526 on budget (14%) was due mainly to funds held from Section 137 property sales being moved to revenue.

(iv) Investment revenue from water corporation

Dividend revenue was down \$181,000 on budget (50%) due to Covid19 remissions.

(v) Grants

Capital grants were up \$216,339 on budget (62%) and recurrent grants were also up on budget by \$319,493 (14%) due to new grants coming available after the budget was adopted plus new accounting standards being adopted.

Expenses

(i) Materials and services

The increase of \$236,389 on budget (11%) was mainly due to unbudgeted operating grants which incurred additional costs that were unknown at the time of setting the budget.

(ii) Other expenses

An increase on budget of \$325,747, (19%) was mainly due to reimbursement of unspent community services grant funds.

Certification of the Financial Report

The financial report presents fairly the financial position of the West Coast Council as at 30 June 2020 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.



David Midson
General Manager

Date : 14 August 2020

WEST COAST | TAS

PATHS ARE MADE NOT FOLLOWED



