



Clarence... a brighter place

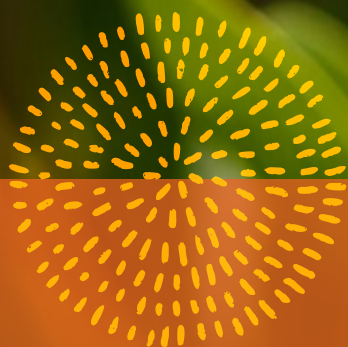
CLARENCE CITY COUNCIL ANNUAL REPORT

2021

2022

ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Tasmanian
Aboriginal People as the traditional
custodians of the land and pay
respect to Elders past and present,
and recognise their continuing
spiritual connection to the land.





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We are proud to present the Clarence City Council Annual Report for 2021-2022.

The City of Clarence Annual Report is an important part of our strategic and reporting framework. The Annual Report reviews our strategic, operational, and financial performance for the financial year 1 July 2021 to 30 June 2022. Along with the quarterly reports, it is our primary way of reporting back to our community on the diverse services we deliver each year.

The Annual Report documents our progress with the goals and initiatives set out in our Annual Plan and the overarching goals set out in our Strategic Plan 2021-2031. It is also an opportunity to acknowledge the highlights, achievements and challenges that have marked the year.

This Annual Report was prepared in accordance with all statutory requirements of the *Local Government Act 1993* and its associated regulations.





OUR MISSION

To respond to the changing needs of the community through a commitment to excellence in leadership, advocacy, innovative governance, and service delivery.

OUR VISION

Clarence... a vibrant, prosperous, sustainable city.

STRATEGIC GOAL AREAS

The following overarching goals of our Strategic Plan 2021-2031 demonstrate how we aim to achieve our vision:

A PEOPLE CITY

GOAL: Clarence values diversity and encourages equity, inclusiveness and accessibility. We aspire to create high-quality public places for all people to live actively, engage socially and enhance our health and wellbeing.

A WELL-PLANNED LIVEABLE CITY

GOAL: Clarence will be a well-planned liveable city with services and infrastructure to meet current and future needs of our growing and vibrant community.

A PROSPEROUS AND CREATIVE CITY

GOAL: Clarence encourages creativity, innovation and enterprise and will develop the local economy by enabling opportunities for all people.

AN ENVIRONMENTALLY RESPONSIBLE CITY

GOAL: Clarence is environmentally responsible, valuing and protecting the natural environment for a sustainable and liveable future.

Underpinning these four goals, council will continue to provide:

GOVERNANCE AND LEADERSHIP

GOAL: To provide leadership and accessible, responsive, transparent, and accountable governance to the city.

COUNCIL'S ASSETS AND RESOURCES

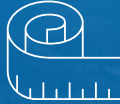





GOAL: To efficiently and effectively manage our financial, human and property resources to attain strategic goals and meet statutory obligations.





CLARENCE AT A GLANCE



| | 2020–21 | 2021–22 | |
|-------------------------|--|--|---|
| Land area | 378 km ² (including 191 km of coastline) | 378 km ² (including 191 km of coastline) |  |
| Population | 58,726 (estimated ABS 2020) | 62,396 (estimated ABS 2021) |  |
| Median age | 42.1 (estimate as of 20 June 2019) | 41 (2021 Census) |  |
| Private dwellings | 23,850 (2016 Census) | 25,855 (2021 Census) |  |
| Median household income | \$840 (2016 Census) | \$1,602 (2021 Census) |  |
| Residents born overseas | 10.2% (2016 Census) | 14.2% (ABS 2021) |  |

CITY PROFILE

The first people to live in Clarence were the Mumirimina Tasmanian Aboriginal people, a band of the Oyster Bay people. Their home was all of the present-day Clarence municipality, as well as Pitt Water.

The City of Clarence is located on Hobart's eastern shore and is the second-largest local government area in Tasmania by population. The city stretches from Otago to the South Arm peninsula, across to Seven Mile Beach and inland to Cambridge and the historic town of Richmond.

The Clarence municipality is many things to many people: a home, community, workplace, business district, and recreational space. Surrounded by 191 kilometres of stunning coastline, the region includes a variety of residential options from city living to rural and coastal living. The city acts as a hub for the retail, commercial and agricultural sectors, from the thriving business areas of Rosny Park and Howrah to major industrial and commercial centres at Mornington and Cambridge.

The region is home to Bellerive Oval (Blundstone Arena), the key tourism region of Richmond and the Coal River Valley, as well as a number of pristine beaches and kilometres of outstanding tracks and trails ready to be explored. Our city also plays host to a variety of sport and cultural events on a local, state, national and international level.

The City of Clarence offers an enviable lifestyle and, with the Hobart International Airport at Cambridge, is the gateway for many visitors to southern Tasmania. As population growth and demand for housing continues across the Greater Hobart region, development within the city continues to flourish and the opportunities of the region are plentiful.





MAYOR'S MESSAGE



AS AT 30 JUNE 2022

As my tenure as the Mayor of Clarence draws to an end, I have been taking pause to reflect on the many years spent working with the community, and the change I've witnessed in our city and Greater Hobart as a whole.

Firstly, I want to thank those who have entrusted me to represent them, and to those who I have worked with. Without the trust and support placed in us by our community, my fellow Councillors and council staff would not have achieved what we have.

We may not have always seen eye to eye, but we always had the same goal: making Clarence a brighter place. But there is much more to do.

We have seen some amazing growth and prosperity, which would never have happened had it not been for those with the grit and tenacity to stand in the face of adversity and make the bold decisions needed. Never has this been more evident than over the last two years as our world was turned upside down by COVID-19.

The success we now enjoy did not come easily, nor did it happen in one day. A lot of hard work, dedication, debate and difficult decisions went into everything you see in Clarence. The positive opportunities in Clarence are, in my opinion, endless. To capitalise on these opportunities our future leaders must represent our community to effect long-term change and have the courage to do so in the face of difficult challenges.

As I close this chapter of my life, I will fondly remember all I have worked with during my time on council. I thank you all for allowing me to be your Mayor, Deputy Mayor, Councillor and over time, friend.

Our leaders will face many challenges in the future, including building resilience for our community against the impacts of climate change like sea level rise and bushfire threat, as well as improving the amenity of our city in the face of a growing population and increased costs due to inflation. I'm sure they will meet them head on.

When I first threw my hat in the ring for Clarence City Council more than two decades ago, I never imagined the journey it would take me on, the lessons I would learn, the friendships I would make or the skills I would develop.

I'm proud of the achievements we've been able to make during this time including leading Clarence through a sustained period of population growth, providing agricultural opportunities in the Coal River Valley through redirecting recycled waste water, and the establishment of the Greater Hobart Act to ensure a combined vision and leadership approach for Greater Hobart, to name a few.

As I close this chapter of my life, I will fondly remember all I have worked with during my time on council. I thank you all for allowing me to be your Mayor, Deputy Mayor, Councillor and over time, friend.

A handwritten signature in dark ink that reads "Doug Chipman". The signature is fluid and cursive.

Councillor Doug Chipman

CLARENCE CITY COUNCIL MAYOR





CLARENCE CITY COUNCIL COUNCILLORS

AS AT 30 JUNE 2022

The Mayor, Deputy Mayor and Councillors represented council on various committees, boards and authorities including:



COUNCILLOR DOUG CHIPMAN — **MAYOR**

- Clarence City Council Authority
- Clarence Emergency Management Committee (Chairperson)
- TasWater Chief Owners' Representative
- Australia Day Awards Committee (Chairperson)



COUNCILLOR HEATHER CHONG — **DEPUTY MAYOR**

- Clarence City Council Planning Authority
- Audit Panel
- Petitions to Amend Hearings Committee
- Richmond Advisory Committee (Chairperson)
- Cultural History Advisory Committee (Chairperson)
- Community Health and Wellbeing Plan Advisory Committee (Chairperson)
- Partnership Grants Assessment Committee (Mayor's Nominee)
- Youth Plan Committee (Chairperson)



ALDERMAN BRENDAN BLOMELEY

- Clarence City Council Planning Authority
- Lindsfarne Community Activities Centre Management Committee
- C Cell Pty Ltd (Director)
- Petition to Amend Hearings Committee
- Clarence Bicycle Advisory Committee (Alternate Chairperson)
- Australia Day Awards Committee
- Cultural History Advisory Committee (Proxy)
- Partnership Grants Assessment Committee (Proxy)



COUNCILLOR LUKE EDMUNDS

- Clarence City Council Planning Authority
- Audit Panel (Proxy)
- Natural Resource Management and Grants Committee (Proxy)
- Disability Access and Advisory Committee (Proxy)
- Copping Refuse Disposal Site Joint Authority (Proxy)
- Australian Coastal Councils Association Inc Committee of Management from 1 November 2021



ALDERMAN DEAN EWINGTON

- Clarence City Council Planning Authority
- Tracks and Trails Committee (Chairperson)
- Clarence Bicycle Advisory Committee (Chairperson)
- Community Health and Wellbeing Plan Advisory Committee (Proxy)
- Howrah Community Centre Committee (Proxy)
- Cycling South (Mayor's Nominee)
- National Fitness Southern Recreation Association Committee
- Sport and Recreation Advisory Committee (Chairperson) to 2022



ALDERMAN RICHARD JAMES

- Clarence City Council Planning Authority
- Events Special Committee
- Committee of Management Business East (Proxy Observer)
- Tracks and Trails Committee
- Howrah Community Centre Committee



COUNCILLOR WENDY KENNEDY

- Clarence City Council Planning Authority
- Bellerive Community Arts Centre Committee
- Events Special Committee
- Australia Day Awards Committee
- Partnerships Grants Assessment Committee
- Youth Plan Committee (Proxy)



COUNCILLOR JAMES WALKER

- Clarence City Council Planning Authority
- Geilston Bay Community Centre Management Committee
- Committee of Management of Business East (Observer)
- Copping Refuse Disposal Site Joint Authority
- Petitions to Amend Hearings Committee
- Clarence Positive Ageing Advisory Committee



COUNCILLOR TONY MULDER

- Clarence City Council Planning Authority
- Petitions to Amend Hearings Committee (Proxy)



COUNCILLOR BETH WARREN

- Clarence City Council Planning Authority
- Audit Panel
- Natural Resources Management and Grants Committee (Chairperson)
- Disability Access and Advisory Committee (Chairperson)
- Waste Strategy South (Mayor's Nominee)



ALDERMAN JOHN PEERS

- Clarence City Council Planning Authority
- Risdon Vale Community Centre Management Committee
- Richmond Advisory Committee (Proxy)
- Sport and Recreation Committee
- Lindisfarne Community Activities Centre Committee



ALDERMAN SHARYN VON BERTOUCH

- Clarence City Council Planning Authority
- Clarence Positive Ageing Advisory Committee (Chairperson)
- South Arm Calverton Hall Management Committee Inc
- Clarence City Band Committee
- Australian Coastal Councils Association Inc Committee of Management (Deputy Chairperson) to 1 November 2021
- Sport and Recreation Committee (Proxy) to 2022



CHIEF EXECUTIVE OFFICER'S REPORT



In 2021-22 council was able to deliver a fiscally responsible budget and associated works program that included a general rate increase on average of 3.77 percent. This included the second-highest capital works program in recent history of \$21.4 million, with a focus on stimulating our economy, while meeting the needs of our rapidly expanding community.

The City of Clarence has maintained its predicted trajectory of substantial growth and our booming municipality is experiencing “growing pains” as we see high levels of development. Recent data from the Australian Bureau of Statistics shows that the Clarence municipality has outstripped the total Tasmanian population growth over the past 10 years by two-to-one, and this growth is predicted to continue. Consequently, a key focus has been on planning for this growth and the city’s future needs.

One area of our city that is seeing focused expansion is Clarence Plains, which has been identified as one of the fastest growing areas in southern Tasmania. When you combine Clarence Plains with the potential of Droughty Point land for greenfield development, we are talking about one of the single biggest areas of growth in all of Tasmania, and certainly in southern Tasmania, with potential for total housing growth in the area over the next 20 to 30 years of almost 90 percent.

With this at the forefront, council this year has been progressing the development of a Clarence Plains Master Plan, which will provide a dynamic long-term framework to guide future growth and development in the region. During the year, council launched the first stage of community consultation on the Clarence Plains Master Plan. The consultation focused on the future needs of the Clarence Plains community, including community development, housing, infrastructure, connectivity, public open spaces, and partnership opportunities. We were pleased to see the consultation receive a high level of engagement with 1,700 people visiting council’s consultation website, Your Say Clarence, to find out more about the project. The second stage of consultation, which will invite feedback on the draft plan, is expected to occur in late 2022.

Another major development to progress this financial year was the Bayview Regional Sporting Precinct. In collaboration with Bayview Secondary College and the Department of Education, council progressed a draft master plan to develop a community sporting precinct at Bayview Secondary College in Rokeby. The proposed precinct will act as a community level sporting hub for the Clarence Plains and South Arm Peninsula, encouraging community members to participate in sport and recreation and to improve physical, social and educational outcomes within the immediate community. Council undertook community consultation on the concept plans for the precinct, with feedback considered by council at a workshop in the second quarter. Bayview was listed as an infrastructure priority for focus in the Federal Election campaign, and a detailed business case and feasibility study for the project is set to be undertaken in the 2022-23 financial year.

With doors to Tasmania’s borders fully opening to other mainland states and territories in December – the first time since the start of the pandemic – we were faced with the new reality of learning to live with COVID-19 in our community. Council’s Occupational Health and Safety team worked hard to prepare for the reopening, ensuring that all arms of council, including community groups and council venues, had their COVID-safe plans in place. This will undoubtedly remain a challenging and constantly shifting environment, but we are confident we have the right measures in place to keep our community as safe as possible in the months and years to come.

In response to the challenges that come with this post-pandemic environment, council has explored ways to become a more agile workforce. Council’s Information Services (IS) team is a driving force in this area, making significant steps over the year to facilitate new ways of working. These steps included replacing council’s



broadcasting system, which has allowed us to livestream council meetings at a significantly higher quality, and the rollout of new mobile devices and software to support staff working out of the office.

The year also saw an increased level of cyber threats, and as a result the IS team introduced multi-factor authentication to access council systems. This is one of the strongest protections an organisation can implement, and it has ensured Councillors and council officers can work securely from any location. Additionally, new advanced software was installed at council to further monitor and protect council's systems and customer data against unauthorised access, and all employees were required to take part in a Cyber Awareness program, helping to future proof the organisation from further threats.

As the May 2022 Federal Election arrived, we saw an influx of funding commitments for our city. The new Labor Federal Government committed \$20 million for upgrades of the Derwent Ferry Service, including new and upgraded ferry terminals at Bellerive, Lindisfarne, Sandy Bay and Wilkinsons Point. The Federal Government also committed \$60 million to upgrade and strengthen Hobart International Airport's runway, \$30 million towards upgrading the Mornington roundabout, funding

for a new community electric vehicle battery for Glebe Hill/Howrah and the establishment of a new Clarence Headspace facility.

In closing, I would like to acknowledge the efforts of all council staff – indoor, outdoor and those working from our many community service sites. Our team continue to provide dedicated and professional services to all in our community, I appreciate and thank them for their efforts.

Finally, I would like to take the opportunity to thank the Mayor, Deputy Mayor and Councillors for their continued support, decision making and leadership throughout the year. With council elections due to be held in October 2022, I look forward to welcoming new and returning elected members as we work together to make Clarence a brighter place.

Ian Nelson
GENERAL MANAGER

ORGANISATIONAL CHART

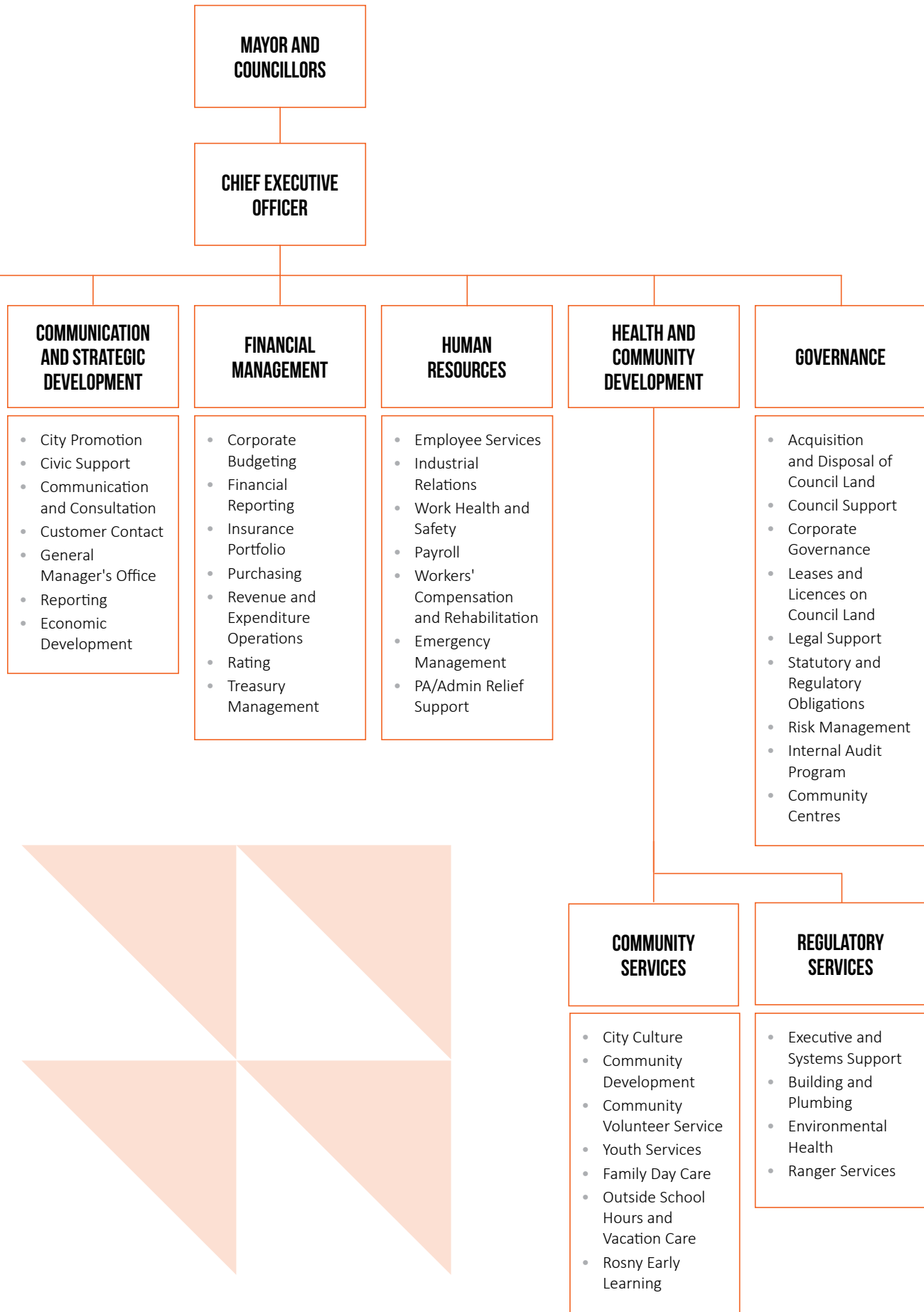
Section 20 of the *Local Government Act 1993* lists the following functions for council:

- to provide for the health, safety and welfare of the community;
- to represent and promote the interests of the community; and,
- to provide for the peace, order and good government of the municipal area.

Clarence City Council provides a diverse range of services to ensure a vibrant, prosperous, and sustainable city.

It is structured into eight work groups across the organisation, and the Chief Executive Officer is responsible for the overall management and delivery of council services.







Clarence City Council provides a diverse range of services to ensure a vibrant, prosperous, and sustainable city.

FOR FAMILIES

- Children's services such as Rosny Child Care, Family Day Care, Clarence Outside School Hours and Holiday Care
- Youth Services including recreation and education
- Immunisation programs

FOR BUSINESS

- Economic development planning and projects
- Tourism projects
- Food and health business registrations, regulation, education, and training

FOR THE WHOLE COMMUNITY

- Waste and recycling services, including kerbside collection services for waste, recycling, green waste, and hard waste
- City planning – permits, subdivisions, strategic planning, heritage advisory service
- Parks, playgrounds, sportsgrounds, and natural resources
- Road and footpath construction and maintenance
- Health and wellbeing initiatives for all ages and abilities
- Age-friendly programs and initiatives
- Access and inclusion programs and initiatives
- Pet registration
- Building and plumbing permits
- Arts events, culture, history, festivals and community events
- Stormwater
- Fire and bushland conservation
- Tracks and trails
- Publications – City of Clarence News (Rates publication), website
- Graffiti reduction and educational programs
- Community Volunteer Service
- Community transport
- Community halls and facilities management
- Customer contact for enquiries and requests
- Community grants program
- Multicultural and Indigenous initiatives
- Environmental and public health
- Local law enforcement (by-laws)



2021-22 HIGHLIGHTS

AT A GLANCE:

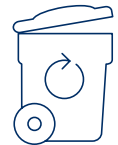
954
**DEVELOPMENT
APPLICATIONS**
lodged for assessment



10,715
TONNES
of kerbside general waste collected



4,075
TONNES
of kerbside recycling waste collected



4,258
TONNES
of kerbside green waste collected



1,481
TONNES
of hard waste collected



2,048
VACCINATIONS
(non-COVID) administered
through community clinics



9,524
VOLUNTEER HOURS
contributed to the community



\$5,860

IN QUICK RESPONSE GRANTS

provided

\$36,093

IN COMMUNITY SUPPORT GRANTS

provided

\$28,980

IN PARTNERSHIP GRANTS

provided

\$40,000

IN LAND AND COASTCARE GRANTS

allocated

8

MAJOR POLICIES AND PLANS

were considered and adopted by council

726,320

PAGEVIEWS

to the Clarence City Council webpage

222,184

USERS OF THE WEBPAGE

194,034

INDIVIDUALS REACHED ON FACEBOOK

1,450

NEW FACEBOOK PAGE LIKES

81,372

PHONE CALLS

from the community

31,250

WALK-INS

to council's office

22,520

EMAILS

from the community

15,504

ATTENDEES

at Clarence Arts and Events programs

17,200

VISITS

to Your Say Clarence

428

FOOD BUSINESSES

in the municipality

837

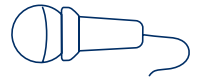
BUILDING APPLICATIONS

lodged

688

PLUMBING APPLICATIONS

lodged



REPORTING

Annual Plan/Report Review

It was a productive start to the 2021-22 year, with council officers working hard to review several of the organisation's key strategic documents, including the Annual Plan, Quarterly Reports and Annual Report. The overarching goal of this redesign is to create greater alignment between our key documents to help guide us as we work toward achieving our long-term goals set out in the Strategic Plan 2021-2031.

The Annual Plan 2021-22, which was endorsed at a council meeting on 11 October 2021, is now structured according to council's adopted Strategic Plan. It outlines the key activities and initiatives that we focused on in the 2021-22 financial year. Flowing on from this, the quarterly reports now report on the progress of each of these activities throughout the year. This structure makes reporting against the strategic objectives easier and creates a more user-friendly document for our community to read and engage with.

STRATEGIC & ECONOMIC DEVELOPMENT

Derwent Ferry Service

In 2021, we welcomed the long-awaited launch of the Derwent Ferry Service trial. As one of the key goals of the Hobart City Deal, the highly anticipated ferry service promotes an active transport solution for greater Hobart, making it possible for people to walk, run and bike as part of their daily commute to work. With our city's existing network of tracks and trails, the service provides a vital missing link for the commuter network, encouraging active transport and getting cars off the road. Following the success of the additional ferry service offerings for the Ashes, council welcomed news from the State Government that the ferry service would be extended beyond the initial 12-month trial period. The ferry has had an initial impact on helping to reduce traffic congestion over the Tasman Bridge with two-thirds of surveyed passengers saying they would have otherwise used their car to commute.

Rosny Golf Course

Council undertook a detailed Expression of Interest (EOI) and tender process for the Rosny Golf Course, which unfortunately resulted in no complying tenders being received for the management of the course. What was clearly borne out of the tender process was that operating a nine-hole golf course on the site as an interim solution was not financially viable without significant operational investment from council (estimated to be up to \$200,000 a year). Any long-term decision on the site will be subject to large-scale community consultation as part of the City Heart Project.

Ashes Test

The City of Clarence kicked off 2022 with a landmark occasion as one of the premier sporting events in the world – the Ashes Test – made its way to Blundstone Arena in January. This was the first time in the event's history that an Ashes Test was held in Tasmania, and with all eyes trained on Blundstone Arena, this was a rare opportunity to showcase the City of Clarence on a global scale. Cricket Australia reported that the Test scored one of the highest domestic broadcast audiences in the sport's history, reaching an average of 1.43 million viewers across the three days. Council worked closely with the Department of State Growth, Metro Tasmania, Derwent Ferries and the City of Hobart to develop a comprehensive public transport offering to support the thousands of visitors who attended the test match.



CONSULTATION

Bayview Secondary College

In collaboration with Bayview Secondary College and the Department of Education, Clarence City Council is preparing a draft master plan to develop a community sporting precinct at Bayview Secondary College in Rokeby.

| | |
|--|---|
| Consultation period | 7 weeks |
| Number of submissions | 267 |
| In support of the proposed development | 86.5%  |




Draft Dog Management Policy Review – Stage 2

Council undertook the second stage of community consultation on the draft Dog Management Policy, seeking feedback from the community on the revised draft.

| | |
|---|---------|
| Consultation period | 8 weeks |
| Over the two stages, it was a record-breaking consultation: | |
| Digital survey responses | 990 |
| Handwritten survey submissions | 2 |
| Emails and letters from the public | 41 |
| Letters from organisations | 7 |
| In-person meetings | 2 |

Begonia Street Traffic Calming

Council investigated options for the upgrade of Begonia Street, Lindisfarne, and sought community feedback on the preferred option to seal Begonia Street and install multiple traffic calming devices, including road humps and slow points.

| | |
|------------------------------------|---|
| Consultation period | 6 weeks |
| Number of submissions | 678 |
| In support of the preferred option | 80.4%  |




Clarence Plains Master Plan – Stage 1

Council conducted the first stage of broad community consultation in the development of the Clarence Plains Master Plan, which will help guide future growth and development in the area and create a unified plan for the community's future.

| | |
|-----------------------------------|---------|
| Consultation period | 8 weeks |
| Number of submissions | 297 |
| Contributors to the map | 35 |
| Interest/suggestions pins dropped | 132 |

Tree Policy (Trees on Council Land Policy)

Council sought the community's feedback on its draft Tree Policy, which will be used to facilitate the development of strategic tree planning documents and foster the planting of an 'urban forest' to increase tree canopy on council land.

| | |
|--------------------------|---|
| Consultation period | 4 weeks |
| Number of submissions | 60 |
| In support of the policy | 81.4%  |


Coastal Hazard Management Plans – Cremorne & Pipe Clay Lagoon

Council undertook the first stage of community consultation in the development of coastal management plans for Roches Beach and Pipe Clay Lagoon – two areas that have been identified as high risk. This included two pop-up information sessions, held in Lauderdale and Cremorne.

| | |
|--|---------|
| Consultation period | 4 weeks |
| Number of submissions | 36 |
| Attendees at Roches Beach info session | 35 |
| Attendees at Pipe Clay Lagoon info session | 26 |

Skylands Urban Growth Boundary Amendment

Council undertook consultation on a proposed amendment of the Urban Growth Boundary (UGB) as part of the Skylands Master Plan for Droughty Point, Tranmere.

| | |
|------------------------------|---|
| Consultation period | 5 weeks |
| Number of submissions | 801 |
| Did not support the proposal | 64.7%  |

Active Lifestyle Strategy & Community Wellbeing Strategy

Council undertook community consultation on two key strategies, the Draft Active Lifestyle Strategy and the Draft Community Wellbeing Strategy.

| | |
|-----------------------|---------|
| Consultation period | 6 weeks |
| Number of submissions | 48 |



ENVIRONMENT

Water Quality

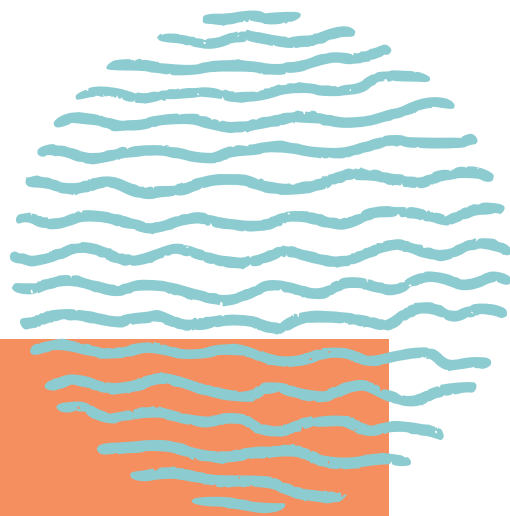
Early in the start of the year, the Derwent Estuary Program (DEP) released its Water Quality Program Annual Report, which saw the middle section of Howrah Beach downgraded to ‘poor’ quality. Swimming in that part of the beach is not advised given monitoring of the water has shown high levels of bacteria which may pose a risk to health. The report also saw the east and west sections of the beach return a ‘fair’ rating – previously rated ‘good’ – however, Little Howrah Beach was still classified as ‘good’.

Immediately following the re-classification, council ramped up investigations into the possible sources of contamination and advisory signage was installed to indicate which section of Howrah Beach was affected. Council took steps to extend the funding for its Howrah stormwater investigation projects for an additional 12 months, which allowed for a more intensive testing program of the nearby stormwater catchments. Council also hired a full-time Stormwater Officer to accelerate the investigations and get Howrah Beach back to an acceptable level as quickly as possible. On top of this, council also allocated \$6.97 million towards stormwater upgrades as part of the 2021-22 capital works program.

Council conducted a pop-up information session at the Howrah Community Centre where community members had the opportunity to speak with council officers, TasWater and DEP representatives about the investigations.

Stormwater

In January 2022, the City of Clarence experienced a 1-in-100-year weather event. The highest concentration of rain fell over Bellerive, with 30 millimetres of rain falling in a 30-minute period across the Bellerive-Cambridge area. The intense downpour resulted in roof guttering systems being inundated, with the run-off subsequently placing pressure on council’s stormwater systems. This event reinforced council’s priority to continue upgrading stormwater infrastructure across the city, and in this financial year alone, council directed more than 30 percent of its capital works budget toward this issue. This equates to close to seven million dollars allocated to critical stormwater upgrades in the city, starting with Beach Street and Percy Street in Bellerive. Works are scheduled and will likely be undertaken in stages due to their size.



ARTS & EVENTS SNAPSHOT



JUL 21

Clarence Prize for Excellence in Furniture Design

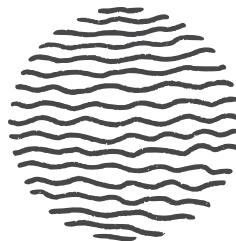
Celebrating innovative furniture design for more than a decade, the prestigious Clarence Prize showcases the ingenuity of good design through the combination of function and beauty. Ashley Eriksmoen was awarded the \$20,000 acquisition prize – one of the highest cash prizes for furniture design in Australia.



JUL 21

Ferry markers

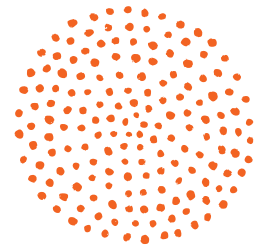
Council unveiled the second of several ferry markers commemorating Clarence's river transport network and major ferry wharves of times gone by. The new marker in South Arm explores the area's connection to Hobart by the River Derwent.



AUG 21

Winter Series

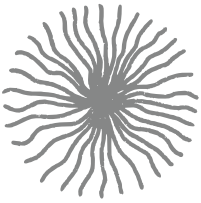
Featuring an eclectic and immersive performing arts program, the sandstone walls of Rosny Barn were transformed into a cosy cabaret-style venue with heart drinks, delicious food and an exciting line-up of live entertainment.



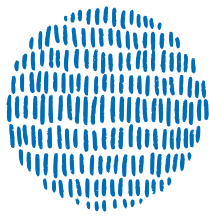
SEP 21

Clarence Jazz Festival Scholarship Program

The scholarship program is an integral component of the annual Clarence Jazz Festival and has been supporting and developing young musicians since 2012. Recipients: Joshua Ford-King and Miah Aplin, both from Elizabeth College, and Esther Outram from Rosny College. All three recipients performed at the Clarence Jazz Festival in February 2022.

**OCT 21****Collector's Roadshow**

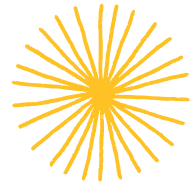
The Collector's Roadshow returned to Richmond and, despite wet weather causing the event to move locations at the last minute, it didn't stop people turning out in droves in the hopes of unearthing a hidden treasure. Television presenter Gordon Brown, along with respected antique experts Ben Walker and Warwick Oakman, were on hand to appraise the items at this much-loved community event.

**NOV 21****Dog's Day Out**

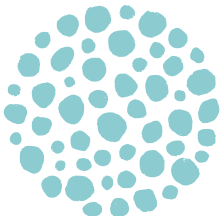
The dogs of Clarence had their day at the ever-popular Dog's Day Out event, after it was postponed due to poor weather. More than 300 people and their furry friends attended the event, which included a walking trail of stalls, competitions, and activities.

**NOV 21****Street Art Festival**

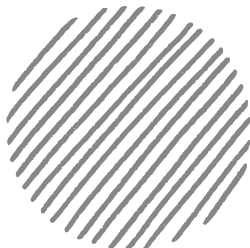
Clarence supported its first-ever street-art festival, East Mode. The festival, created by Vibrance, saw a series of murals by five talented artists painted over seven days, culminating in a celebration that turned Bayfield Street Laneway into a bustling festival site with live local music, re-loved market stalls, live street art and food trucks.

**DEC 21****Swinging Christmas**

The annual Swinging Christmas event brought 2021 to a close, with 400 people gathering on the lawns of the Rosny Farm to enjoy their favourite Christmas carols, all with a jazz twist. Revellers enjoyed jazz-inspired Christmas classics from local jazz legend Kelly Ottaway, who was joined by a host of nationally and internationally renowned guests including Nadira, Dylan Hoskins, Daniela Romeros, Katy Raucher, and Mangus.

**JAN 22****Beacon**

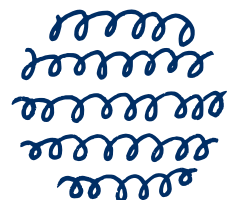
Council played host to the cutting-edge audio-visual installation, Beacon, by acclaimed Australian artist Robin Fox as part of the Mona Foma festival. Delivered in partnership with council, the installation saw powerful light beams sweep across the river Derwent from Rosny Hill Lookout, underscored by a perfectly synchronised soundtrack.

**FEB 22****Clarence Jazz Festival**

Tassie turned on the weather for the 26th Clarence Jazz Festival, with close to 3,500 people taking advantage of the sunshine and jazz. The festival has long been known for its commitment to providing opportunities to Tasmanian musicians, and this year the festival introduced another initiative to support artists through the newly launched Emerging Musician Program.

**MAY 22****Story Festival**

The newest addition to the Clarence cultural calendar, the inaugural Story Festival featured local Tasmanian artists from diverse cultural backgrounds. It included an array of fascinating workshops and activities from East African weaving to First Nations Cultural Competency Training, Chinese Ink Painting, craft, dance, and cooking classes.

**MAY 22****Clarence Author's Series**

The new Clarence Authors' Series made waves in the Clarence community with 76 people attending the series over three sessions encouraging people to pick up a book, to support their local library and authors. The program of talks brought some of the state's greatest authors to local community halls on the Eastern Shore and provided a platform for people to come together to share their experiences of creating and consuming art in our community.

COMMUNITY SERVICES

National Homelessness Week

As part of National Homelessness Week 2021, council launched its homelessness support packs and critical information cards to help those sleeping rough and braving the elements across Clarence during the winter months. More than 100 backpacks full of essentials and critical service information were distributed, forming part of an ongoing Action Plan to address homelessness in Clarence.

Be Connected Program

Following overwhelming demand, the Be Connected program returned in 2021-22. Be Connected is an Australia-wide initiative that council facilitates, and empowers all Australians to thrive in a digital world. Since the Be Connected Clarence program began in 2020, the sessions have been booked out within days of advertising.

Clarence Community Volunteer Service

Council's Clarence Community Volunteer Service continued to offer vital services to the community. While the service experienced impacts related to COVID-19 and subsequent directions from the Department of Health, it continued to produce high outputs and experiences for its clients. The service contributed a total of 9,524 hours in volunteering to the Clarence community over the year.

EveryAge Counts

As the first Tasmanian council to join the World Health Organisation (WHO) Global Network of Age Friendly Cities and Communities in 2014, council continued its efforts to provide a safe and inclusive city for residents of all ages. In October, council signed the EveryAge pledge, a significant milestone in the continued effort to create a city that is welcoming to all.

Clarence Art Park Walk

Council's Positive Ageing Advisory Committee (CPAAC) hosted a Clarence Art Park Walk at Risdon Brook Dam as part of Senior's Week. Around 40 walkers attended the event where they enjoyed a stroll around the dam, taking in local artworks along the way. Created by Clarence residents, the artworks were created as part of the Suburbs Project's Living Memories workshops, which saw community members express a personal memory using a cut and paste collage with photographs, illustrations and any other items from their personal archives.

Play Through the Ages

The popular intergenerational program, Play Through the Ages, was held throughout the year as a joint effort between council's Community Development team and Children's Services. The program brought the young, and the young at heart, together to build connections through play.

Inclusive Community Project

Council continued to partner with the Queensland University of Technology on a research project aimed at achieving better inclusive community planning for people with disabilities in regional areas. The research adopts a unique grassroots approach that gathers ideas and viewpoints from local participants in community chat sessions. Council presented the data from the two final chat sessions in Clarence Plains and South Arm at a Celebration of Ideas event held on International Day of People with Disability.

Here Together, We Are Home

In late 2021, council's 'Here Together, We Are Home' artwork project won the Global Design Award for Public Installation at the Society of Experiential Graphic Design's (SEGD) 2021 Global Design Awards in Washington DC. The project, initiated by One Community Together, was designed by Hobart-based design studio Futago, and was funded by a Tasmanian Community Fund grant and Clarence City Council.



Neighbourly Awards

Following a COVID hiatus, council's Neighbourly Awards made an exciting return with an influx of nominations flooding in from community members wishing to shine a spotlight on their stand-out neighbours. Cambridge residents Basil and Helen Murray were announced as the winners, after receiving multiple nominations from their grateful local community.

Harmony Week

For Harmony Week in March 2022, council hosted an event at the Rosny Barn with multicultural services and community leaders introducing the vision to develop an action plan and gather support. Council also provided support for Harmony Week events in collaboration with Libraries Tasmania by hosting a multicultural conversation with the Deputy Mayor. The event featured a group conversation, bi-lingual story time, and a crafts and dumpling-making workshop with a local expert.

Pride Month

Council hosted a series of projects to showcase during Pride Month in June, as part of council's Generations Linking and Making a Difference (GLAM'D) Project. Launched at Rosny Library, GLAM'D is an intergenerational LGBTIQ+ project focused on raising awareness and respect for the local LGBTIQ+ community through art. The project produced several outcomes including development of a 'Zine', two drawing workshops, poster creation and artwork curated as the GLAM'D Gallery display at Rosny Library.

Clarence Community Spirit Gala/Australia Day Awards

The winners of the City of Clarence Australia Day Awards were announced at the inaugural Clarence Community Spirit Gala at Blundstone Arena in May, with more than 100 volunteers, award nominees, special guests and council Councillors all watching on. Due to COVID-19 restrictions in January, the usual Australia Day celebrations on the Bellerive Boardwalk were not held this year and were instead incorporated into council's National Volunteer Week celebrations. The gala event

served to thank the many volunteers who work tirelessly across the city, as well as celebrate the wonderful achievements that each of the 2022 City of Clarence Australia Day Awards nominees and winners have made to our community through a range of endeavours.

National Reconciliation Week

Council honoured National Reconciliation Week with a display in the main foyer of Council Chambers, showcasing projects and initiatives council has undertaken to connect with Tasmanian Aboriginal and First Nations Peoples. The display provided an opportunity for members of the Clarence community to have their say and provide their feedback, thoughts and ideas on what council can do to help build respect, relationships, and opportunities for Tasmania Aboriginal and First Nations people in Clarence. The feedback will help inform council's first Reconciliation Action Plan (RAP) which is being developed with the support and direction of council's Reconciliation Action Plan Working Group and Reconciliation Tasmania.

CHILDREN'S SERVICES

Rosny Early Learning

The demand for children's services remained high throughout the year. Rosny Early Learning recommenced its Garden Project, giving children the opportunity to plant and harvest in their very own garden beds. The children showed great interest in bees and undertook a campaign to share their newfound knowledge and highlight the importance of bees with the rest of the community. The Garden Project was completed with the creation of a mural specifically for the service by local artist Mel McVee, which ties in with the native animal room names at the centre. The online communication tool, Kinderloop, was well utilised by staff throughout the year to communicate with all families about their children's experiences while at Rosny Early Learning.

Clarence Children's Services

Clarence Children's Services launched its newest After School Service at the start of the school year at Alma Street in Bellerive. This new service helps to fill the significant gap in childcare availability in the greater Hobart region and adds to the Before and After School Care programs already available through council at Howrah, Lindisfarne North, Lindisfarne, Montagu Bay, Cambridge and Emmanuel. The service is open to

school-aged children attending Bellerive Primary School. Council is pleased to be further extending its existing outside school hours care services to support even more Clarence families to be able to meet the need of busy, modern family life.

YOUTH SERVICES

Mobile Activity Centre

The Youth Services team launched its new Mobile Activity Centre in August 2021 and began conducting weekend pop-ups at various locations around the Clarence municipality. Through its range of workshops, support groups, outreach, mental health and wellbeing programs, the Youth Services team strives to offer safe places for young people to talk and be listened to, learn new skills and discover their potential. The new MAC trailer makes it easier to connect with young people across all suburbs of Clarence.

Youth Network Advisory Group (YNAG) – Youth Summit

Council's Youth Network Advisory Group attended its first Youth Summit in West Tamar, which provided an important opportunity for the committee to network with other youth groups around Tasmania.

Youth Week

Council hosted a free event in partnership with Life Without Barriers, Mission Australia and the YMCA Hobart Skate Park League (SPL) as part of Youth Week in April. The event was a success with more than 200 people enjoying the festivities, including skate lessons, games, arts and crafts, music, dance, food, giveaways, and information stalls, including youth mental health support services.

Youth Services Program

Council's Youth Services program experienced an increase in youth engagement because of strengthening relationships between Rosny College, the Clarence and Bridgewater PCYC and council's Youth Services.



ASSET DEVELOPMENT

Clarence Kayak Trial

Council's award-winning Clarence Kayak Trail received an exciting infrastructure boost thanks to funding support from the Federal Government as part of its \$20 million Recreational Fishing and Camping Facilities Program. The Federal Government committed \$27,500 toward the installation of new infrastructure along the trail at Roches Beach, with council contributing an additional \$22,000 toward the works. The new infrastructure will include the manufacture and installation of padded kayak racks, a new beach shower, foot wash tap fittings and improved beach access.

Lincoln Street Pedestrian Crossing

Works were completed on the construction of a 'wombat crossing' in Lincoln Street in Lindisfarne's central business district. The pedestrian upgrade was in response to community concerns about the safety of pedestrians attempting to cross the road at the Lincoln and Franklin Street intersection. Following an independent feasibility investigation report, council determined a wombat crossing was most suitable for the area, and gives pedestrians priority at the crossing, assists in controlling vehicle speed and improves the overall streetscape and walkability of the area. Works included construction of the crossing, footpath upgrade, removal of the existing pedestrian island, minor service relocations and upgraded street lighting.

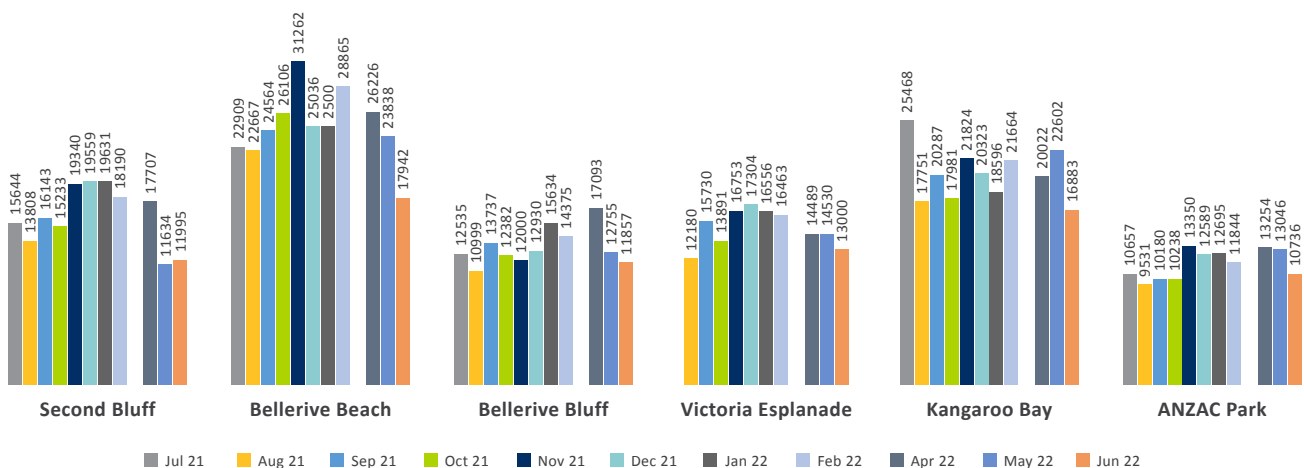
Clarence Mountain Bike Park

The Clarence Mountain Bike Park continued to cement its reputation as a popular mountain biking destination with several new track upgrades completed, expanding the multitude of options already on offer to biking enthusiasts. A new Hobbit Loop Track, perfect for toddlers and young children was unveiled, featuring a 250-metre circuit that gently meanders through the bush behind the picnic shelter. The Black Diamond Downhill Track now has enhanced drops, reshaped corners with bigger berms, as well as additional features and ride lines. The Blue Square Dinosaur Descent, which is intermediate level, was treated to drainage rut and corner repairs.

Clarence Foreshore Trail

Council was pleased to unveil the upgraded section of the Clarence Foreshore Trail. Following upgrades to the Bellerive Beach Park shared-use path, the trail spans 14.5 kilometres from Geilston Bay to Howrah. The upgrade was a pivotal improvement to accessibility and amenity of the Bellerive Foreshore area. The wide-ranging works included the removal of the redundant carpark surface, construction of a new concrete shared cycle path, realignment of footpaths, revegetation of natural dune and grassed areas, as well as a new beach washdown and foot wash facilities. This improves the overall safety and amenity of the site and lays the foundation for future works on the promenade as part of the master plan.

Clarence Foreshore Trail Trips





Bellerive Public Pier

Council completed construction of the Bellerive Public Pier, which was unveiled to the public in November 2021. The pier extends 105 metres into the mouth of Kangaroo Bay and features a 2.5-metre-wide walkway with seating, lighting, and a navigation beacon at the end. Along with being a great spot to walk, sit and fish from, the pier acts as a breakwater to provide protection from waves to Kangaroo Bay, as well as protect public moorings, the public boat ramp, the Bellerive Yacht Club marina, and the existing boardwalk infrastructure. As a long-term asset that is designed to benefit the community for more than 50 years, this vital piece of infrastructure will help safeguard the popular Bellerive foreshore for future generations.

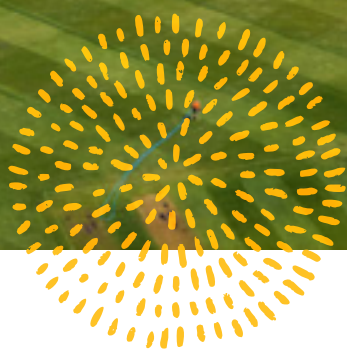
Brinktop Road Speed Limit

A major decision was made in June 2022 to reduce the speed limit for Brinktop Road following a joint submission from Clarence City Council, Sorell Council, the Department of State Growth and Tasmania Police to the Commissioner of Transport. This submission was in response to the community's call for the speed limit to be reviewed, following several recent fatal accidents on the road. The change came into effect in mid-June 2022, with the speed limit reduced from 100kph to 80kph.

South Arm Skate Park

In June 2022, council completed noise mitigation works at the South Arm Skate Park. Works included the installation of an earth berm, paling fence and native landscaping to help mitigate noise issues for surrounding homes.



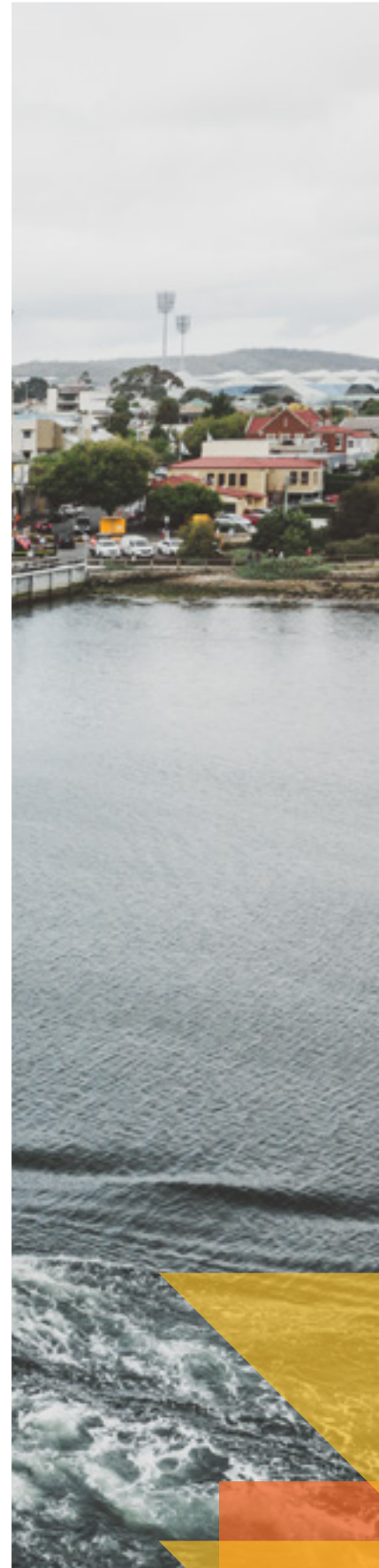
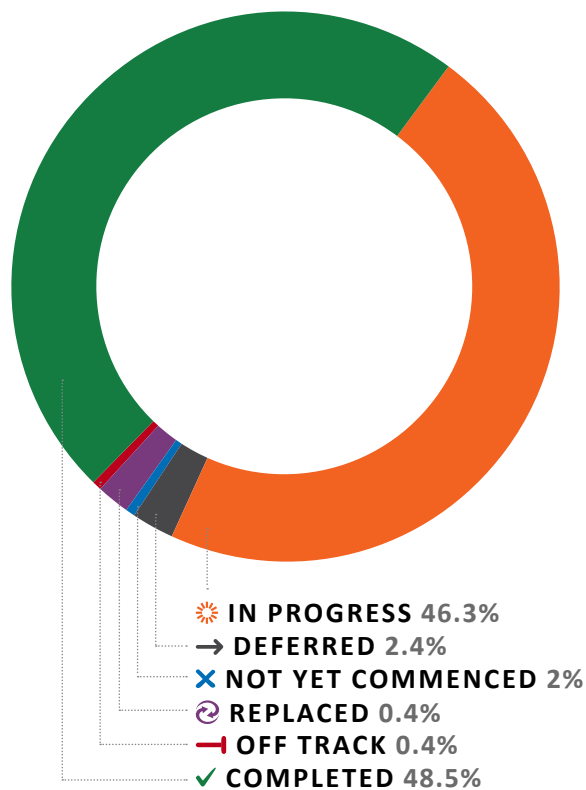


PROGRESS AGAINST ANNUAL PLAN 2021–2022

The graphs below and on the following pages highlight council's progress against its Annual Plan 2021-22 and the strategic goals outlined in the Clarence City Council Strategic Plan 2021-2031.

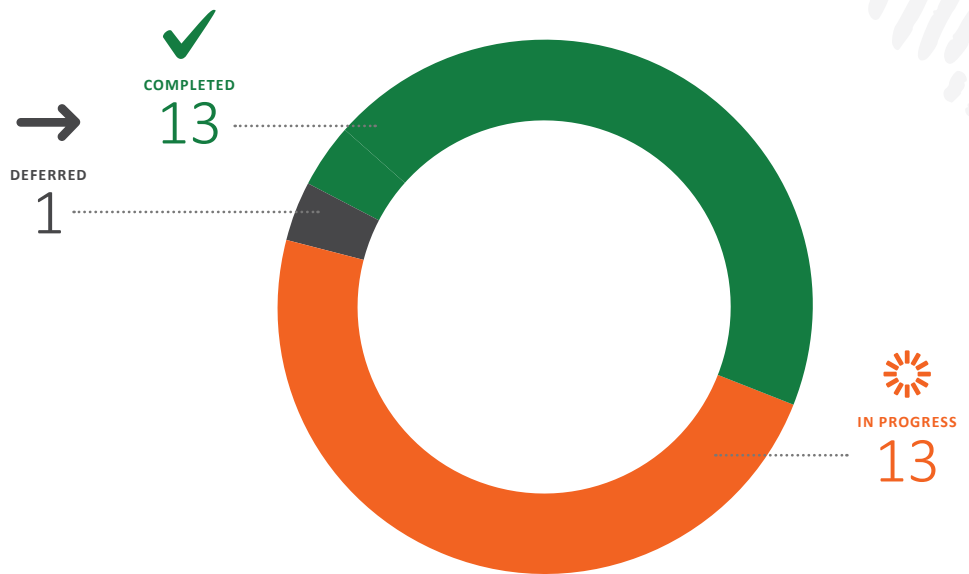
There were 246 actions planned for delivery in 2021-22. Actions that have not been completed will be carried forward into the 2022-23 financial year. Greater detail about actions, initiatives and their progress throughout the year can be found in council's Quarterly Reports, available for download on our website.

ACTION STATUS OVERVIEW: PROGRESS AGAINST ANNUAL PLAN 2021–22



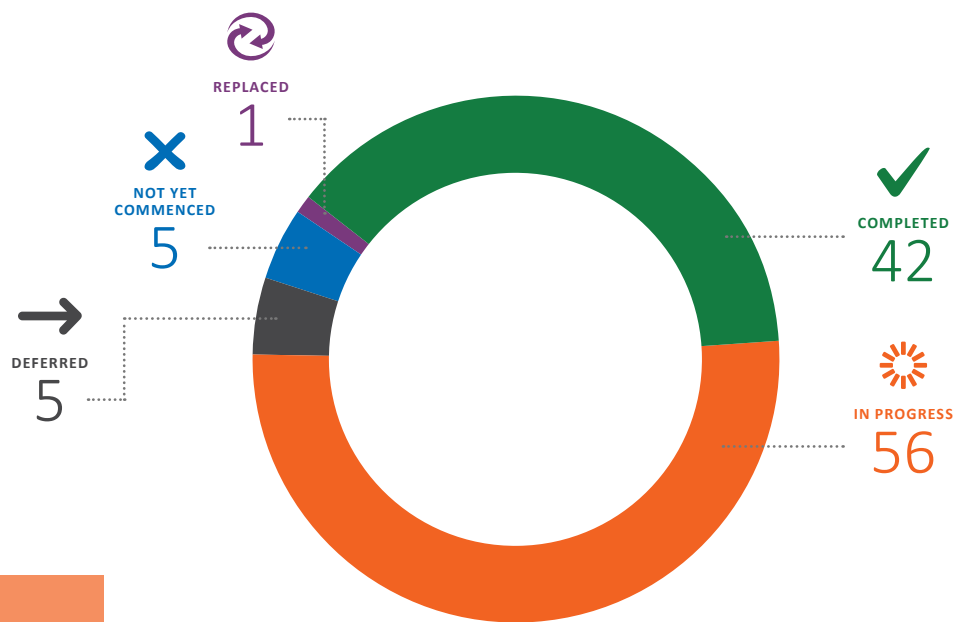
A PEOPLE CITY

GOAL: Clarence values diversity and encourages equity, inclusiveness and accessibility. We aspire to create high-quality public places for all people to live actively, engage socially and enhance our health and wellbeing.



A WELL-PLANNED LIVEABLE CITY

GOAL: Clarence will be a well-planned liveable city with services and infrastructure to meet current and future needs of our growing and vibrant community.



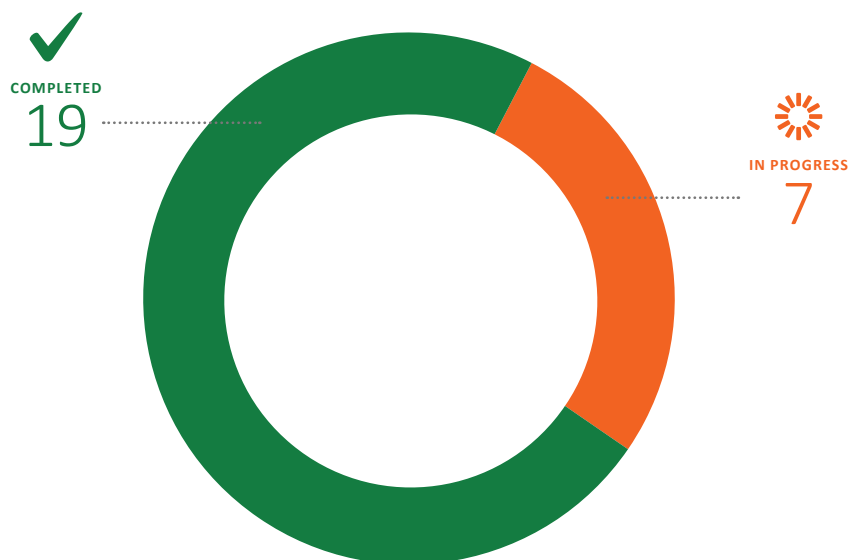
A PROSPEROUS AND CREATIVE CITY

GOAL: Clarence encourages creativity, innovation and enterprise and will develop the local economy by enabling opportunities for all people.



AN ENVIRONMENTALLY RESPONSIBLE CITY

GOAL: Clarence is environmentally responsible, valuing and protecting the natural environment for a sustainable and liveable future.



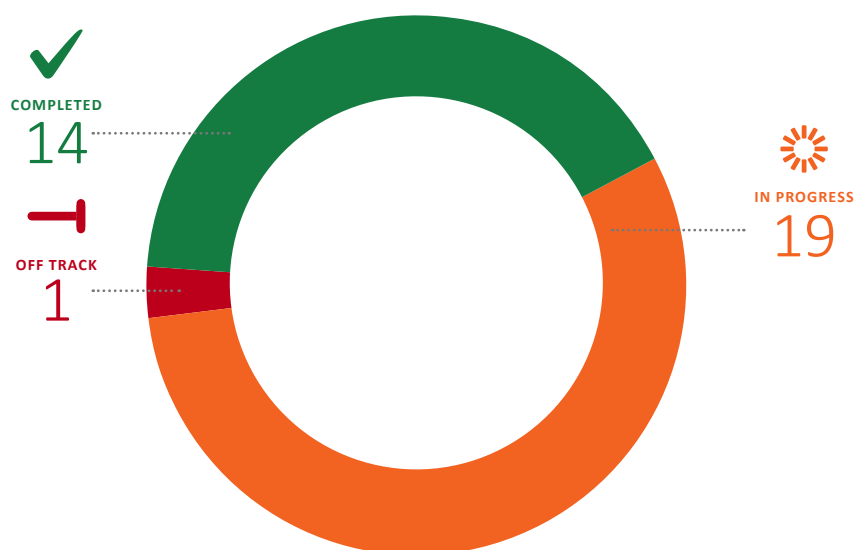
GOVERNANCE AND LEADERSHIP

GOAL: To provide leadership and accessible, responsive, transparent, and accountable governance to the city.



COUNCIL'S ASSETS AND RESOURCES

GOAL: To efficiently and effectively manage our financial, human and property resources to attain strategic goals and meet statutory obligations.





Annual General Meeting

Council held its Annual General Meeting on 6 December 2021.

Quarterly Reporting

Quarterly reports were presented to council which provided information on the performance of the organisation against its Annual Plan. Detailed financial information was included in council's Annual Plan and Budget.

Audit Panel

The primary objective of the Audit Panel is to assist council in the effective conduct of its responsibilities for financial reporting, management of risk, maintaining a reliable system of internal controls and facilitating the organisation's ethical development.

During the year, the Audit Panel met and endorsed several audits, including the review of:

- Council's Business Continuity Plan
- Council's Cyber Security

Risk Management

Council has embedded risk management through continued focus on risk management awareness and implementing appropriate processes within its business activities. Council's risk and incident registers enable focused analysis of risks and implementation of control measures, which in turn mitigated council's liability exposure through reduced property risks, financial losses, safeguarding community and protecting council's reputation.

The COVID-19 pandemic has highlighted the importance of identifying how potential events and risks interconnect. A recovery exercise discussion was conducted to identify the risks in setting up a recovery centre, including implications of COVID-19. Council initiated its Business Continuity Plan during the regional lockdown while ensuring that business activities were prioritised through effective allocation of its resources.

Public Interest Disclosure

There were no public interest disclosures made during the year. Details of council's procedures are available on both the council website and intranet sites.

Code of Conduct Complaints

There was no code of conduct complaints referred to the Department of Premier and Cabinet.

Strategic Policies and Plans

Over the past 12 months, council has focused on developing seven key strategies as outlined in the Strategic Plan 2021-2031. As at 30 June 2022, the Community Wellbeing and Active Living Strategies have been out for public consultation. Feedback and revised strategies will go to a council meeting in July 2022 seeking council endorsement. Council is well progressed on the Digital, Cultural Creative and Sustainability Strategies and anticipate these will be open for public consultation in October 2022. Both the Digital and Sustainability Strategies are new strategies for council, and we are keen to ensure that we leverage the challenges and opportunities in these areas for the benefit of the community. The remaining two strategies, City Future and City Infrastructure will be progressed soon. In particular, the City Future Strategy is key to working towards a future that embraces change, drives innovation, builds trust and delivers on our vision of our city as a great place to live, work, grow and play for our current and future generations.

The following major policies and plans were adopted by council during 2021-22:

- **Tree Policy (Trees on Council Owned or Managed Land) 2021:** The policy provides an overarching council position for managing trees on council-owned or managed land. The policy is supported by a procedure that, in addition to outlining the steps involved to remove a tree on council-owned or managed land, also includes actions council will consider should a tree be damaged by vandalism.
- **Access and Inclusion Plan 2021-2025:** In November 2021, council endorsed its third Access and Inclusion Plan following community engagement.
- **Bayview Secondary College Sports Precinct Master Plan:** Authorised the engagement of consultants to develop a detailed feasibility study and business case.
- **Dog Management Policy 2021:** Following significant community consultation, council adopted a revised Dog Management Policy, including a code of responsible dog ownership, fee structure and provision of declared areas.
- **Stormwater Management Procedure for New Developments:** Noted by council with commencement on the implementation of the Tasmanian Planning Scheme for Clarence.
- **Community Volunteer Sustainability Strategy:** Developed as part of a state-funded pilot to support Clarence to remain a community enjoying the benefits volunteering brings.
- **Single Hill Bushland Reserve Activity Plan 2020-2030:** Developed to assist in the management of the area's natural reserves.
- **Competitive Neutrality and Community Service Obligation Policy 2022:** A new policy addressing council's obligations under the National Competition Policy, including establishment of Community Service Obligations in relevant circumstances.

Public Health Statement

Council's environmental health unit is responsible for the monitoring and regulation of environmentally relevant activities, while working to maintain healthy communities through public health programs such as the school-based immunisation program, as well as fortnightly clinics offered to the public.

Resourcing of the environmental health unit during 2021-22 involved the following resources:

- Senior Environmental Health Officer
- Full-Time Technical Officer
- 3x Part-Time Environmental Health Officers
- 3x Cadet Environmental Health Officers
- Environmental Health Support and Immunisation Coordinator
- Part-Time Plumbing Inspector
- Casual Environmental Health Officer
- Contracted Environmental Health Officer (one day a fortnight)
- Full-Time Stormwater Investigation Officer

Council delivered on all its statutory responsibilities and dedicated the necessary time and resources to deliver public health programs and effectively regulate and monitor food business, public health risk activities and private water suppliers for the safety of the community. Council continues to conduct environmental monitoring of its swimming beaches in urban areas with investigations and rectification works continuing, to improve the water quality and make it safer and more enjoyable for the public.

Food Safety and Regulation

One of the roles of the environmental health unit is to ensure that food prepared and sold within the municipality is safe for human consumption, meets food standards and complies with the Australian Food Standards Code. This is achieved through regulation under the *Food Act 2003* which involves regular inspections of food businesses, food surveillance through food sampling programs and food safety education, offered by council's officers and online food safety training accessible off council's website.

There were 428 food businesses in the municipality during the 2021-22 financial year, which included permanent food premises and registered mobile food businesses. Additionally, 85 temporary food business registrations were issued for specific events. A total of 473 food inspections were conducted during the financial year. The environmental health unit conduct food inspections in accordance with the Tasmanian food safety assessment model for food business risk classification and inspection frequency.

Immunisation Program

Council continued to deliver the immunisation program at high schools in Clarence with vaccination of grade seven students for the Human Papilloma Virus (HPV) vaccine, diphtheria, tetanus and pertussis (whooping cough) and vaccinations of grade 10 students for Meningococcal ACWY. The fortnightly community clinics held at the Integrated Care Centre in Rosny Park continued to be well attended. A total of 2,048 vaccinations were administered during 2021–22.

The environmental health unit was instrumental in working with the Department of Health (DoH) to identify COVID clinics that the DoH would consequently coordinate at various locations around the municipality.

Environmental Water Sampling

Beach sampling continued on a weekly basis between December to March in line with the Tasmanian Recreational Water Quality Guidelines 2007 and the Derwent Estuary recreational water quality summer season program.

Following from last year, Howrah Beach Salacia has retained a 'Poor' rating. Throughout the last year, council dedicated significant resources to the investigation of dry weather water quality at Howrah. This has involved extensive stormwater sampling, as well as undertaking a sediment sampling survey along Howrah Beach. Weekly stormwater sampling continued at the conclusion of the summer season to observe the progress of these works, with approximately 150 stormwater outfall samples being taken during the 2021-22 financial year.

Bellerive Beach (west) and two environmental sites (Lindisfarne Bay and Geilston Bay) have all seen water quality ratings decline following the 2021-22 sampling season. Council is planning to utilise the approach that has been developed during the Howrah Beach investigation to commence monitoring and investigations into these areas in the 2022-23 financial year.

Water Carrier Permits

Nine (9) water carriers operating within Clarence were registered during the year in accordance with the *Public Health Act 1997*. Inspections of all water carriers were undertaken in December 2021.

Public Health Risk Registration

Seven public health risk activity premises (e.g. tattooing/ear piercing) were registered with council and 24 licenses were issued to operators for the year in accordance with the *Public Health Act 1997*.

Nuisances That May Impact Community Health, Wellbeing and Safety

Officers responded to 365 complaints during the year. The complaints related to noise (144), burning off (39), vermin (31), septic/on-site wastewater (26), odour (24), food (19), dust, fume and gases (17), litter (16), pollution (12), lighting (8), smoke nuisance (5), asbestos (5), sharps (5), chemical spills/discharge (4), water (3), insect (3), unhealthy/unsightly housing (3), and other (1).

Animal Management

Infringements Regarding Dogs

There was a total of 661 infringements issued in 2021-22, valuing \$115,996.50. These related to non-registered dog (447), dog at large (111), non-microchipped dog (68), dog attack (20), dog on restricted beach (9), not wearing disc (4), keeping too many dogs (1), fail to provide name (1).

Responsible Dog Ownership

There were 9,934 registered dogs in Clarence in 2021-22. There were 168 dogs impounded at the Hobart Dogs' Home and six dangerous dogs registered with council as at 30 June 2022. The Dog Management Policy was formally adopted by council on 11 October 2021. Council passed a further motion in March 2021 to re-open the fee structure component to look at re-introducing a discounted fee for working dogs and racing greyhounds. This will occur during the 2022-23 financial year.

Dog Complaints

Council received 765 dog complaints in the 2021-22 financial year. This included dog at large (475), dog attack (133), barking dogs (49), other complaints (48), stray animals (27), keeping too many dogs (15), dogs on beaches (11), and unregistered dogs (7).

Cats

A Cat Management Policy is to be developed and presented to council in 2022-23.

Parking

A total of 4,408 parking infringements were issued in 2021-22, valuing \$264,992.75. Offences included exceeding time limit (3,296), disability parking (400), footpath/nature strip (102), no parking sign (100), not wholly in bay (81), taxi zone (77), bus stop/bus zone (42), no stopping (34), stop on yellow line (34), stop over intersection (30), permit zone (27), loading zone offences (22), incorrect parallel (7), causing an obstruction (4), fire plug/hydrant (2), motorcycle parking (1). The Parking Sensor expansion project is continuing with vendor selection and installation of units scheduled for the 2022-23 financial year.

Building and Plumbing

Building Permit Approvals

A total of 837 applications were lodged for building permits and notifiable works for new and additional works during the year. Of these, 146 were issued for residential buildings, 39 commercial buildings and 691 were notifiable works.

Plumbing Permit Approvals

A total of 688 applications were lodged for plumbing permits and Certificates of Likely Compliance for new and additional works during the year. Of these, permits were issued to 417 residential buildings, 57 commercial buildings and 213 Certificates of Likely Compliance.

City Planning

Several initiatives were undertaken to achieve good planning outcomes for the city. These included:

Clarence Local Planning Schedule

Council fulfilled its obligation to implement the Tasmanian Planning Scheme when the Clarence Local Planning Schedule commenced on 13 October 2021. This followed extensive community consultation and a subsequent panel hearing held by the Tasmanian Planning Commission. This was followed by approval of two important amendments to introduce new flood-prone hazard area overlay maps and new waterway and coastal protection area overlay maps.

Seven Mile Beach Local Area Plan

Planning consultants were to undertake this plan to provide for the sustainable growth and management of the area, including protection and enhancement of the special qualities of the area valued by its local community. Work commenced on the project with a view for completion in 2023.

Strategic Planning

Council undertook extensive consultation processes involving the community, regional councils, and government agencies for two major proposals to expand the greater Hobart urban growth boundary at Lauderdale and at the Droughty Point peninsula.

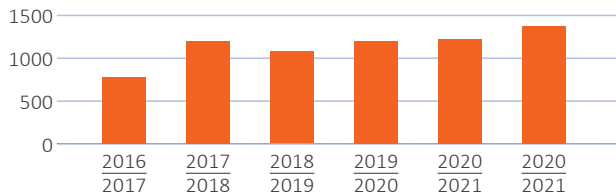
Development Applications

This includes the statutory planning functions, and associated customer support.

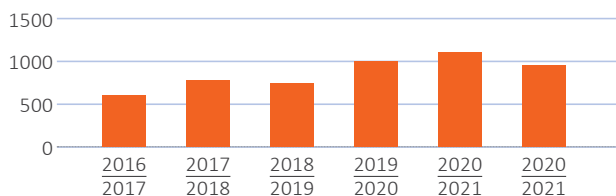
Key outcomes:

- A free preliminary assessment service was provided to ensure prospective applicants can have draft plans checked against the planning scheme before costly detailed plans are completed. There were 1,370 preliminary assessments undertaken.

Preliminary Planning Assessments



Development Applications Lodged



- A free heritage advisory service was provided to potential developers and landowners of heritage properties or properties within heritage precincts.
- 954 development applications lodged for assessment, and these included a wide range of residential proposals and subdivisions, as well as major industrial and commercial projects.
- 115 applications for 'minor amendments' to planning permits were lodged.

Subdivision and Strata Titles

This includes responsibility for assessing final plans, prior to forwarding them to the Titles Office for creation of new titles. This involves ensuring all planning permit requirements are fulfilled and where applicable, buildings, roads and infrastructure have been properly constructed.

Key outcomes:

- Plans for 120 subdivision and strata titles applications were sealed.
- 409 new lots created in subdivisions (up from 352 lots 2020-21).

Management and Staff Resourcing

Over the past 12 months, council has continued to review staff resourcing in light of increased service demands, ongoing impacts of COVID-19, and to realise capacity and improvements as part of OneCouncil systems implementation and development. In particular, our planning and asset management groups have expanded to enable us to respond to growth across our community.

Workforce Development Plan

Work has continued on our Workforce Development Plan. The challenges and opportunities over recent years have highlighted the importance of ensuring we have people and strategies in place to achieve strong performance, increase productivity and improve workforce engagement. Our initial Employee Engagement Survey is programmed for early next financial year and will be a critical step in progressing the plan.

Enterprise Agreement

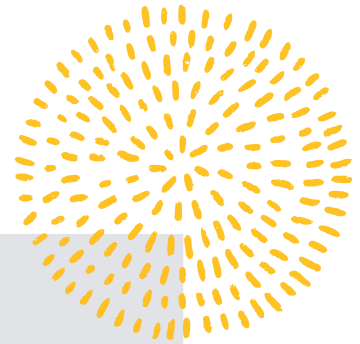
Our new enterprise agreement was approved in July 2021 and continues to offer a comprehensive range of benefits and competitive remuneration entitlements which aim to provide a framework that is appropriate for the business, is transparent, and meets council's commitment to attract and retain employees.

Training and Development

Our training and development programs focused mainly on operational needs and work health and safety requirements over the past 12 months, with training delivery often compromised by pandemic impacts. We continue to deliver a strong traineeship program that provides opportunities for existing and new staff, including programs that target youth within the city. Many of our trainees have been offered permanent roles with council following completion of their traineeships and continue to make an excellent contribution to our workforce.

Work, Health and Safety

Council has continued to maintain accreditation under ISO45001. Certification is a recognition of the significant time, effort and resources that are dedicated to meeting our obligations under the *Work Health and Safety Act 2012* and is largely due to the continued commitment of our staff in working to effect change in this critical area.



2021–22

FINANCIAL SUMMARY

\$76.8M

Budgeted income

\$21.45M

Budgeted capital expenses

\$70.3M

Budgeted operating expenses

\$80.4M

Actual income

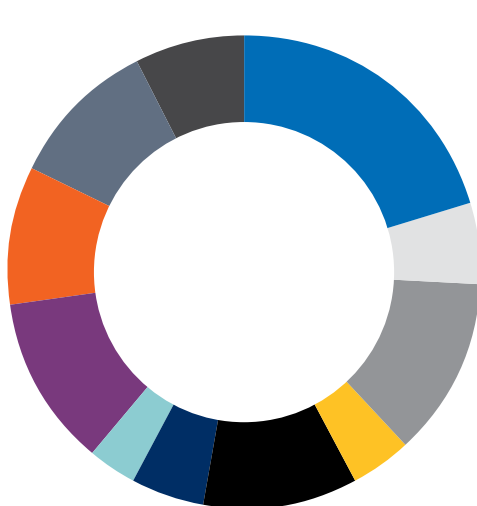
\$14.1M

Actual capital expenses

\$70.0M

Actual operating expenses

WHERE WAS THE MONEY SPENT?



- Capital Works **\$14.1m**
- City, Culture and the Community **\$3.8m**
- Corporate Management **\$8.4m**
- Facilities and Fleet Management **\$2.8m**
- Governance* **\$7.4m**
- Planning and Construction Services **\$3.3m**
- Ranger and Health Services **\$2.3m**
- Recreation and Environment **\$8.0m**
- Roads and Stormwater Maintenance **\$6.6m**
- Waste Management **\$7.1m**
- Youth and Child Care Services **\$5.0m**

*This amount includes the State Government Fire Levy



FOR THE YEAR 1 JULY 2021 TO 30 JUNE 2022

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

The accompanying financial statements of Clarence City Council are in agreement with relevant accounts and records, and have been prepared in compliance with:

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

I believe that, in all material respects, the financial statements present a view which is consistent with my understanding of Clarence City Council's:

- financial position as at 30 June 2022,
- financial performance for the year ended 30 June 2022; and
- cash flows for the year then ended.

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



Ian Nelson

GENERAL MANAGER

26 OCTOBER 2022

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2022

| | NOTES | BUDGET* 2022 \$'000 | 2022 \$'000 | 2021 \$'000 |
|---|-------|---------------------------|----------------|----------------|
| CONTINUING OPERATIONS | | | | |
| Recurrent Income | | | | |
| Rates | 3 | 56,186 | 56,128 | 53,559 |
| User charges | 4 | 7,883 | 8,199 | 8,144 |
| Interest | 5 | 1,289 | 1,045 | 899 |
| Government subsidies | | 3,234 | 3,319 | 3,132 |
| Grants | 6 | 3,062 | 4,140 | 2,998 |
| Investment revenue from water corporation | 14 | 2,200 | 2,654 | 1,106 |
| Contributions of capital | | 990 | 1,439 | 1,186 |
| Other revenues from continuing activities | | 850 | 2,147 | 1,806 |
| Total recurrent income | 2 | 75,694 | 79,071 | 72,830 |
| Capital Income | | | | |
| Grants | 6 | 1,105 | 1,336 | 2,168 |
| Contribution and recognition of assets | 7 | - | 10,269 | 20,382 |
| Share of net result of associates accounted for using the equity method | 8 | - | 1,485 | 1,322 |
| Gain/(Loss) on retirement or disposal of assets | 9 | - | (1,477) | (2,058) |
| Total capital income | | 1,105 | 11,613 | 21,814 |
| Total Income | | 76,799 | 90,684 | 94,644 |
| Expenditure | | | | |
| Employee costs | 10 | 22,055 | 22,024 | 19,555 |
| Depreciation and amortisation | 11 | 14,911 | 14,683 | 14,612 |
| Materials | | 1,618 | 1,285 | 1,380 |
| Contracts | | 10,825 | 12,660 | 12,286 |
| Finance costs | 12 | 8 | 122 | 154 |
| State Government charges and levies | | 6,969 | 6,856 | 6,582 |
| Other expenses from continuing activities | 13 | 13,870 | 12,381 | 11,523 |
| Total Expenditure | 2 | 70,256 | 70,011 | 66,092 |
| SURPLUS/(DEFICIT) | | 6,543 | 20,673 | 28,552 |
| OTHER COMPREHENSIVE INCOME | | | | |
| Items that will not be reclassified to profit or loss | | | | |
| Fair value revaluation of infrastructure assets | 19 | - | 47,559 | 45,230 |
| Fair value revaluation investment in Water Corporation | 14 | - | 4,450 | 12,038 |
| | | - | 52,009 | 57,268 |
| COMPREHENSIVE SURPLUS/(DEFICIT) | | 6,543 | 72,682 | 85,820 |

* Budget information is not audited.

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

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2022

| | NOTES | 2022 \$'000 | 2021 \$'000 |
|--------------------------------------|-------|------------------|----------------|
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 15,16 | 8,033 | 8,421 |
| Investments | 15,16 | 90,438 | 59,340 |
| Trade and other receivables | 16,17 | 8,799 | 9,818 |
| Prepayments | | 218 | 348 |
| Other | 18 | 332 | 197 |
| Total Current Assets | | 107,820 | 78,124 |
| NON-CURRENT ASSETS | | | |
| Land | 19,20 | 130,605 | 96,200 |
| Land under roads | 19,21 | 148,130 | 145,893 |
| Buildings | 19,22 | 39,175 | 30,085 |
| Roads | 19,23 | 219,324 | 215,692 |
| Waste management | 19,24 | 1,256 | 801 |
| Stormwater infrastructure | 19,25 | 159,620 | 157,936 |
| Plant, equipment and furniture | 19,26 | 2,507 | 2,995 |
| Parks and recreation equipment | 19,27 | 28,578 | 18,856 |
| Capital work in progress | 19 | 22,612 | 25,301 |
| Right of use assets | 28 | 1,801 | 2,232 |
| Trade and other receivables | 16,17 | 2,015 | 2,494 |
| Investment in associates | 8 | 10,469 | 8,984 |
| Investment in water corporation | 14,16 | 165,846 | 161,396 |
| Total Non-Current Assets | | 931,938 | 868,865 |
| TOTAL ASSETS | 2 | 1,039,758 | 946,989 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 29 | 2,821 | 1,861 |
| Trust funds and deposits | 30 | 5,171 | 4,535 |
| Interest bearing liabilities | 31 | 5,411 | 376 |
| Provisions | 32 | 4,714 | 4,381 |
| Lease liabilities | 33 | 851 | 881 |
| Contract liabilities | 34 | 2,917 | 1,877 |
| Total Current Liabilities | | 21,885 | 13,911 |
| NON-CURRENT LIABILITIES | | | |
| Interest bearing liabilities | 31 | 14,569 | 1,964 |
| Provisions | 32 | 572 | 631 |
| Lease liabilities | 33 | 1,105 | 1,536 |
| Total Non-Current Liabilities | | 16,246 | 4,131 |
| TOTAL LIABILITIES | | 38,131 | 18,042 |
| NET ASSETS | | 1,001,627 | 928,947 |
| EQUITY | | | |
| Accumulated surpluses | | 614,899 | 597,704 |
| Reserves | 35 | 386,728 | 331,243 |
| TOTAL EQUITY | | 1,001,627 | 928,947 |

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

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2022

| | ACCUMULATED SURPLUS | | ASSET REVALUATION RESERVE (NOTE 35) | | FAIR VALUE RESERVE (NOTE 35) | | OTHER RESERVE (NOTE 35) | | TOTAL | |
|---|---------------------|----------------|-------------------------------------|----------------|------------------------------|-----------------|-------------------------|---------------|------------------|----------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Balance at beginning of the financial year | 597,704 | 579,092 | 323,166 | 277,936 | (39,171) | (51,209) | 47,246 | 37,306 | 928,945 | 843,125 |
| Surplus for the year | 20,673 | 28,552 | - | - | - | - | - | - | 20,673 | 28,552 |
| Other comprehensive income | | | | | | | | | | |
| Fair value revaluation of infrastructure | - | - | 47,559 | 45,230 | - | - | - | - | 47,559 | 45,230 |
| Fair value revaluation water corporation | - | - | - | - | 4,450 | 12,038 | - | - | 4,450 | 12,038 |
| Transfers to reserves | (19,362) | (22,594) | - | - | - | - | 19,362 | 22,594 | - | - |
| Transfers from reserves | 15,884 | 12,654 | - | - | - | - | (15,884) | (12,654) | - | - |
| Balance at end of the financial year | 614,899 | 597,704 | 370,725 | 323,166 | (34,721) | (39,171) | 50,724 | 47,246 | 1,001,627 | 928,945 |

* Balances may vary due to rounding.

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

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2022

| | NOTES | INFLOWS (OUTFLOWS) 2022 \$'000 | INFLOWS (OUTFLOWS) 2021 \$'000 |
|---|-------|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts | | | |
| Rates | | 57,390 | 52,710 |
| User charges (inclusive of GST) | | 8,470 | 8,334 |
| Interest received | | 907 | 1,056 |
| Government subsidies | | 3,319 | 3,132 |
| Government grants (inclusive of GST) | | 3,308 | 2,998 |
| Net GST refund (payment) | | 3,047 | 3,610 |
| Other (inclusive of GST) | | 6,017 | 2,427 |
| | | 82,458 | 74,267 |
| Payments | | | |
| Wages and salaries | | (21,590) | (19,549) |
| Finance costs | | (122) | (154) |
| Other (inclusive of GST) | | (33,910) | (34,313) |
| | | (55,622) | (54,016) |
| Net cash provided (used) by operating activities | 36 | 26,836 | 20,251 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Payments for property, plant and equipment | | (16,061) | (21,542) |
| Proceeds from sale of property, plant and equipment | | 584 | 3 |
| Investment in Term Deposits | | (31,098) | (2,340) |
| Net cash provided (used) by investing activities | | (46,575) | (23,879) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Receipt of borrowings | | 17,640 | 2,340 |
| Repayment of lease liabilities (principal repayments) | | (936) | (935) |
| Government grants – capital | | 2,168 | 2,168 |
| Loans repaid to (advanced by) Council | | 479 | 190 |
| Net cash provided (used) by financing activities | | 19,351 | 3,763 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | | (388) | 135 |
| Cash and cash equivalents at beginning of reporting period | | 8,421 | 8,286 |
| CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD | 15 | 8,033 | 8,421 |
| Restrictions on Cash | 15 | | |
| Financing Arrangements | 31 | | |

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

30 JUNE 2022

Introduction

The Clarence City Council was established as a Local Government under the *Local Government Act 1993*. Council's main office is located at Bligh St, Rosny Park.

The functions and powers of the council are prescribed by Section 20 of the *Local Government Act 1993* and include providing for the health, safety and welfare of the community; representing and promoting the interests of the community; providing for the peace, order and good government of the municipal area; and consulting, involving and being accountable to the community.

1. Summary of Significant Accounting Policies

a) Basis of Accounting

These financial statements are a general-purpose financial report that consists of the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB), and the *Local Government Act 1993* (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. As a result, this financial report does not fully comply with International Financial Reporting Standards.

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

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

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 14, 16, and 19 – 28.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where

appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

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

b) Use of Judgements and Estimates

In the application of accounting standards and other authoritative pronouncements of the AASB, 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:

Contribution and recognition of assets

Assumptions used in determining the timing of council's contribution and recognition of assets are discussed in note 7.

Investment in associates

Assumptions used in determining council's valuation of its investment in associates are discussed in note 8.

Fair value of property, plant and equipment

Assumptions and judgements are used in determining the fair value of council's property, plant and equipment including assumptions about useful lives and depreciation rates. These assumptions are discussed in notes 11 and 19 – 27.

1. Summary of Significant Accounting Policies (continued)

b) Use of Judgements and Estimates (continued)

Investment in water corporation

Assumptions used in determining council's valuation of its investment in TasWater are discussed in note 14.

Right of use assets

Assumptions and judgements are used in determining the fair value of council's right of use assets including assumptions about useful lives and depreciation rates. These assumptions are discussed in note 28.

Employee entitlements

Assumptions are used in determining council's employee entitlement provisions. These assumptions are discussed in note 32.

Lease liabilities

Assumptions and judgements are used in determining council's lease liabilities. These assumptions are discussed in note 33.

Defined benefits superannuation fund obligations

Actuarial assumptions are used in determining council's defined benefit superannuation fund obligations. These assumptions are discussed in note 39.

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 12 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) Taxation

Council is exempt from a range of taxation including Income Tax, however is liable for Fringe Benefits Tax, Payroll Tax and the Goods and Services Tax.

Goods and Services Tax (GST)

Income, expenses and assets have been recognised net of GST where that GST is recoverable from the Australian Taxation Office (ATO). Where an amount of GST is not recoverable from the ATO, it has been recognised as part

of the cost of acquisition of an asset or part of an item of expense to which it relates. Receivables and payables have been stated with the amount of GST included. The net amount of GST recoverable from the ATO has been included as part of receivables.

Cash flows are included in the Cash Flow Statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO is classified as operating cash flows.

e) Impairment of 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.

f) Measurement of Fair Values

A number of the council's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. When measuring the fair value of an asset or liability the council uses market observable data as far as possible.

Assets measured at fair value are being used for their highest and best use, within the context of the operations of a Local Government entity. Within this context, restrictions exist on the nature and use of many council assets which limit the use to which those assets may otherwise be dedicated.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level

1. Summary of Significant Accounting Policies (continued)

1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised as the lowest level input that is significant to the entire measurement.

The council recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. Further information about assumptions made in measuring fair values is included in the following notes:

Note 14 Investment in Water Corporation

Note 16 Financial Instruments

Note 20 Non-Current Assets – Land

Note 21 Non-Current Assets – Land Under Roads

Note 22 Non-Current Assets – Buildings

Note 23 Non-Current Assets – Roads

Note 24 Non-Current Assets – Waste Management

Note 25 Non-Current Assets – Stormwater Infrastructure

Note 27 Non-Current Assets – Parks and Recreation Equipment

g) 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.

These items, including accounting policies, are disclosed in notes 41, 43 and 37 respectively.

h) Adoption of new and amended accounting standards

In the current year, council has reviewed and assessed all the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board, and determined that none would have a material effect on council's operations or financial reporting.

Impact of applicable Australian Accounting Standards not yet operative

The council has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued but are not yet effective. These will be applied from their operative dates:

i) **AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Correction**

Effective date 1 January 2022

The amendments address and 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.

ii) **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

Effective date 1 January 2023

The amendments improve accounting policy disclosures and clarify the distinction between accounting policies and accounting estimates.

Specifically, AASB 2021-2 amends:

- AASB 7, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101, to require entities to disclose their material accounting policy information rather than their significant accounting policies;

1. Summary of Significant Accounting Policies (continued)

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

Impact of applicable Australian Accounting Standards not yet operative (continued)

- AASB 108, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB 134, to identify material accounting policy information as a component of a complete set of financial statements; and
- AASB Practice Statement 2, to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

iii) AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

Effective date 1 January 2023

This Standard amends AASB 101 to defer requirements for the presentation of liabilities in the statement of financial position as current or non-current that were added to AASB 101 in AASB 2020-1

Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current.

Those requirements will now apply mandatorily to annual reporting periods beginning on or after 1 January 2023 instead of 1 January 2022, with earlier application permitted.

The main consequence of the deferred amendments, for example, clarified that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability was also clarified in those amendments.

Council will work through the above new standard in order to determine whether it may materially affect any of the amounts recognised in the financial statements. The above new standard may also impact certain information otherwise disclosed.

All other Australian accounting standards and interpretations with future effective dates are either not applicable to council's activities or the possible impact on the financial statements has not yet been assessed.

2. Functions/Activities of the Municipality

a) Revenues, expenses and assets have been attributed to the following functions/activities.

Details of those functions/activities are set out in note 2(b).

| | COMMUNITIES & PEOPLE \$'000 | CITY FUTURE \$'000 | NATURAL ENVIRONMENT \$'000 | ROADS* \$'000 | STORMWATER \$'000 | FACILITIES MANAGEMENT \$'000 | GOVERNANCE \$'000 | UNCLASSIFIED/ GENERAL PURPOSE \$'000 | TOTAL \$'000 |
|--|-----------------------------------|--------------------------|----------------------------------|------------------|----------------------|------------------------------------|----------------------|--|-----------------|
| Expenses | 12,362 | 3,324 | 7,096 | 6,746 | 967 | 2,685 | 11,124 | 25,707 | 70,011 |
| 2020/21 Comparative | 11,910 | 3,119 | 6,564 | 6,217 | 1,053 | 2,613 | 10,393 | 24,223 | 66,092 |
| Revenues | 5,596 | 2,591 | 6,393 | 2,682 | 2,767 | 1,511 | 12,060 | 41,331 | 74,931 |
| Grants | 1,746 | - | - | 319 | 1,010 | 221 | 773 | 71 | 4,140 |
| Total Operating Revenues | 7,342 | 2,591 | 6,393 | 3,001 | 3,777 | 1,732 | 12,833 | 41,402 | 79,071 |
| 2020/21 Comparative | 5,905 | 3,759 | 6,271 | 739 | 3,629 | 1,156 | 10,357 | 41,014 | 72,830 |
| Change in net assets resulting from operations | (5,020) | (733) | (703) | (3,745) | 2,810 | (953) | 1,709 | 15,695 | 9,060 |
| 2020/21 Comparative | (6,005) | 640 | (293) | (5,478) | 2,576 | (1,457) | (36) | 16,791 | 6,738 |
| Assets | N/A | N/A | 1,256 | 367,454 | 159,620 | 169,780 | N/A | 341,648 | 1,039,758 |
| 2020/21 Comparative | N/A | N/A | 801 | 361,585 | 157,936 | 126,285 | N/A | 300,382 | 946,989 |

Rates have been attributed to functions where appropriate. Balances may vary due to rounding.

* Roads includes land under roads

2. Functions/Activities of the Municipality (continued)

b) The activities of the municipality are categorised into the following broad functions:

Communities and People

To create a safe and healthy community where all people can access services and participate in cultural, social and recreational activities; develop a community focal point and inform and consult with the community.

City Future

To assist the city to grow in line with community values and needs with regard to land use, economic development and tourism.

Natural Environment

To enhance and protect the city's natural assets and prepare for the effective management of natural events or emergencies. To promote environmentally sustainable practices and appreciation of the natural environment. To collect and dispose of solid wastes generated within the city.

Roads

To provide roads, bridges, cycleways, footpaths, transport interchanges, vehicle parks, street lighting and traffic control systems to ensure the effective and safe movement of people and vehicles; the economic transport of goods and delivery of services; and the rapid deployment of emergency services, within the city.

Stormwater

To protect life, property and community amenity by the effective collection and disposal of stormwater.

Facilities Management

To facilitate the provision of social infrastructure and community facilities which, within the capacity of council and the community to pay, meet the needs of residents, visitors, tourists, and other stakeholders and which meet the regional responsibilities accepted by council.

Governance

To represent the community through local government leadership in a consistent, accountable, and financially responsible manner. To provide clear and accountable leadership and strategic direction for the city and engage the community in council activities.

Unclassified/General Purpose

Transactions and assets not directly attributable to specific functions.

3. Rates Income

Rates are based on a property's capital value. The Valuer-General last assessed capital value as at 1 July 2018.

| | NOTES | 2022 \$'000 | 2021 \$'000 |
|---------------------------|-------|----------------|----------------|
| Net rate revenue received | | 53,847 | 51,284 |
| Add back: Remissions | 13 | 2,281 | 2,275 |
| Rate revenue raised | | 56,128 | 53,559 |

Accounting policy – rates and charges

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.

4. User Charges

| | NOTES | 2022 \$'000 | 2021 \$'000 |
|--------------------------|-------|----------------|----------------|
| Fees | | 4,969 | 4,879 |
| Rentals | | 804 | 678 |
| Special Committee income | 42 | 357 | 391 |
| Other | | 2,069 | 2,196 |
| | | 8,199 | 8,144 |

Accounting policy – user charges

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

5. Interest

| | 2022 \$'000 | 2021 \$'000 |
|------------------------------|----------------|----------------|
| Interest on financial assets | 521 | 469 |
| Interest on rates | 524 | 430 |
| | 1,045 | 899 |

Accounting policy – interest income

Interest is recognised progressively as it is earned.

6. Grants

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Recurring Grants | | |
| Grants made by the State Grants Commission | 4,069 | 2,953 |
| Operating grants made by Government: | | |
| Australia Day Activities* | (7) | 12 |
| Operation Bounce Back | - | 10 |
| Jazz Festival | 42 | 5 |
| Vibrance Project* | (18) | 18 |
| Serrated Tussock Primary Producers Project | 25 | - |
| WAF Mediterranean Daisy Trails Project | 19 | - |
| Clarence Food & Wine Project | 10 | - |
| | 4,140 | 2,998 |
| Capital grants made by Government: | | |
| Local Roads and Community Infrastructure | 196 | 1,301 |
| Roads to Recovery | 650 | 650 |
| Meehan Range Mountain Bike Track | - | 14 |
| Breakwater | - | 175 |
| Bayview Park Kayak Launch | - | 28 |
| Leslie Street Bellerive Crossing | 35 | - |
| Safer Rural Roads Program | 250 | - |
| Rosny Golf Course | 75 | - |
| Sandford Hall | 50 | - |
| Lincoln Street Zebra Crossing | 80 | - |
| | 1,336 | 2,168 |

The Australian Commonwealth Government provides untied Financial Assistance Grants to Council for general purpose use and for the provision of local roads. Council recognises these grants as revenue when it receives the funds and obtains control. In both years the Commonwealth made early payment of the first two quarterly instalments for the following year. The early receipt of instalments resulted in Commonwealth Governments Financial Assistance Grants being above that originally budgeted in 2021-22 by \$2.47 million (2020-21: \$1.53 million). Due to advance payment of a similar amount being made in consecutive years, the net impact on the 2021-22 operating surplus is immaterial. These variations in payment dates represent timing differences only; the total amount to be received by council over the affected periods has not changed as a result of this timing difference.

* During the 2021-22 year council returned unspent funding in accordance with grant reporting and acquittal processes, which was in excess of the amount of funding allocated in the financial year.

Accounting policy – grant income

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 income is recognised as the obligations are fulfilled.

7. Contribution and Recognition of Assets

Contributions and recognition of assets are made up of the following categories:

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Contributions of assets arising from subdivision of land | 10,269 | 20,382 |
| | 10,269 | 20,382 |

Accounting policy – income from contribution and recognition of assets

Council recognises contributions without performance obligations when received. In cases where the contribution 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 is recognised as the obligations are fulfilled.

8. Investment in Associates

Council has an interest in the Copping Refuse Disposal Site Joint Authority (CRDSJA). It uses the equity method to account for its interest. Council controls 45% (2020-21: 45%) of the Authority's votes. Council's share of the Authority's net assets is fixed at 48% or \$8,670,305 (2020-21: 48% or \$7,476,368).

The CRDSJA is located in Australia. Its principal activity is to operate a landfill.

The following information is provided in relation to the CRDSJA:

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Total assets | 36,169 | 38,577 |
| Total liabilities | (15,870) | (21,142) |
| Minority interest | (2,237) | (1,859) |
| Revenue | (13,493) | (11,294) |
| Profit (loss) after income tax expense | 1,067 | 1,299 |
| Council's share of profit (loss) after income tax expense* | 338 | 575 |
| Council's share of income tax expense | (170) | (287) |
| Council's share of prior year adjustments* | 526 | 80 |
| Council's share of income tax equivalents * | 330 | 566 |

* Amount included in Statement of Comprehensive Income

Council has an interest in C Cell Pty Ltd as Trustee (Trust). It uses the equity method to account for its interest. Council owns 32% (2020-21: 32%) of the Trust's issued units. Council's share of the Trust's net assets is also 32% or \$1,798,231 (2020/21: 32% or \$1,496,228).

The Trust is located in Australia; its principal activity is to operate a hazardous landfill cell.

The following financial information is provided in relation to the Trust:

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Total assets | 10,120 | 10,925 |
| Total liabilities | (4,500) | (6,213) |
| Revenue | 1,603 | 886 |
| Profit (loss) | 908 | 287 |
| Council's share of profit (loss) * | 291 | 92 |
| Council's share of prior year adjustment * | - | 9 |

* Amount included in Statement of Comprehensive Income

Accounting policy – accounting for investments in associates

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

9. Gain/Loss on Retirement or Disposal of Non-Current Assets

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Net proceeds on disposal of non-current assets | 30 | 3 |
| Carrying amount of non-current assets disposed | (1,507) | (2,061) |
| Profit (loss) on disposal | (1,477) | (2,058) |

Accounting policy – gain/loss on retirement or disposal of non-current assets

Gain or loss on disposal of an asset is determined when control of the asset has irrevocably passed to the buyer.

10. Employee Costs

| | 2022 \$'000 | 2021 \$'000 |
|-------------------------------------|----------------|----------------|
| Salary and wages | 17,693 | 15,851 |
| Annual leave and long service leave | 1,974 | 1,692 |
| Superannuation | 2,312 | 2,262 |
| Other employee costs | 1,969 | 1,948 |
| | 23,948 | 21,753 |
| Less amounts capitalised | (1,924) | (2,198) |
| Total employee costs | 22,024 | 19,555 |

Accounting policy – employee costs

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

11. Depreciation and amortisation

Depreciation was charged in respect of:

| | 2022 \$'000 | 2021 \$'000 |
|--------------------------------|----------------|----------------|
| Buildings | 418 | 369 |
| Roads | 8,913 | 9,056 |
| Stormwater infrastructure | 2,541 | 2,470 |
| Waste management | 5 | 5 |
| Plant, equipment and furniture | 587 | 698 |
| Parks and recreation equipment | 1,223 | 1,107 |
| Right of use assets | 996 | 907 |
| | 14,683 | 14,612 |

Accounting policy – depreciation and amortisation

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.

All non-current assets having a limited useful life are systematically amortised over their useful lives in a manner that reflects the consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis. Depreciation is recognised on a straight-line basis.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and remaining values and a separate depreciation rate is determined for each component. Land, land under roads, artwork and road earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life.

Major depreciation and amortisation periods used are listed below, and reviewed at balance date each financial year, and are consistent with the prior year unless otherwise stated:

| | YEARS |
|--------------------------------|---------|
| Roads | |
| Road seal | 13-50 |
| Road pavement | 70 |
| Bridges | 80 |
| Footpaths | 15- 60 |
| Parks and recreation equipment | 10- 100 |
| Plant, equipment and furniture | 10 |
| Stormwater infrastructure | 100 |
| Waste management | 15 |
| Buildings | 100 |
| Right of Use Assets | 2- 10 |

12. Finance Costs

| | 2022 \$'000 | 2021 \$'000 |
|------------------------------|----------------|----------------|
| Bank overdraft charges | 2 | 2 |
| Interest – lease liabilities | 120 | 152 |
| | 122 | 154 |

Accounting policy – finance costs

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

13. Other Expenses

| | NOTES | 2022 \$'000 | 2021 \$'000 |
|-------------------------------------|-------|----------------|----------------|
| Other expenses includes: | | | |
| Rate remissions | 3 | 2,281 | 2,275 |
| Less rate remission subsidies | | (1,976) | (1,972) |
| Net Rate remissions | | 305 | 303 |
| Electricity | | 1,006 | 1,038 |
| Insurance | | 1,012 | 915 |
| External Auditor – Tas Audit Office | | 53 | 48 |
| External Auditor – Other | | 9 | 9 |
| Aldermen's allowances | | 480 | 460 |
| Lease payments | | 687 | 626 |
| Low-value leases | | 111 | 135 |
| Volunteer services | | 1,644 | 1,631 |
| Family Day Care fee relief | | 1,544 | 1,483 |
| Community Services support | | 129 | 122 |
| Corporate support | | 1,820 | 1,703 |
| Policy and promotion | | 787 | 744 |
| External plant hire | | 323 | 466 |
| Special Committees expenses | 42 | 377 | 403 |
| Other | | 2,094 | 1,437 |
| | | 12,381 | 11,523 |

Accounting policy – expenses

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

14. Water Corporation

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Investment revenue from water corporation | | |
| Dividend revenue | 2,654 | 1,106 |
| | 2,654 | 1,106 |

This revenue is recognised when council's right to receive it is established.

Fair value revaluation investment in water corporation

| | | |
|---|----------------|----------------|
| Opening balance 1 July | 161,396 | 149,358 |
| Total gains/(losses) recognised as other comprehensive income | 4,450 | 12,038 |
| Closing balance 30 June | 165,846 | 161,396 |

Accounting policy – investment assets

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 35) 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 using council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2022, council holds a 10.02% (2020-21: 10.24%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution which reflects the council's voting rights.

TasWater and State Government memorandum of understanding

On 1 May 2018 the Water Corporation (TasWater) and the State Government announced a memorandum of understanding under which the State Government will inject \$200 million into TasWater and in return will become a 10% shareholder of TasWater. As a shareholder the State Government will not receive any dividend distributions. The partnership provides for a reduction in forecast price increases, accelerated infrastructure upgrades and a joint focus on major projects. As at the date of these financial statements, the owner councils and the State Government continue working together on the nature of the future reforms.

15. Cash and Investments

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Cash and Cash Equivalents | | |
| Cash at bank and on hand | 7,665 | (87) |
| Interest bearing deposits | 368 | 8,508 |
| | 8,033 | 8,421 |
| Investments | | |
| Current Investments | | |
| Interest bearing deposits | 75,600 | 59,340 |
| Non-Current Investments | | |
| Interest bearing deposits | 14,838 | - |
| Total Investments | 90,438 | 59,340 |
| Total Cash and Investments | 98,471 | 67,761 |
| Unrestricted | 45,322 | 17,799 |
| Subject to external and/or internal restrictions | 53,149 | 49,962 |
| | 98,471 | 67,761 |

The following restrictions have been imposed by regulations or other externally or internally imposed requirements:

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Accrued long service leave* | 2,425 | 2,714 |
| Unexpended specific purpose contributions** | 6,801 | 6,087 |
| Council discretionary reserves*** | 43,923 | 41,161 |
| | 53,149 | 49,962 |

* These monies have been set aside to fund long service leave payment obligations.

**These monies are required to be spent on public open space, car parking and community services.

*** These monies are set aside at the discretion of council and primarily represent funds for

Accounting policy – cash and cash equivalents

Cash and cash equivalents are valued at face value. 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.

Accounting policy – investments

Investments are valued at face value. For the purposes of the Statement of Cash Flows, investments include deposits placed with financial institutions with original maturities of greater than three months.

16. Financial Instruments

a) Risk exposures

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 has exposure to credit risk on some financial assets included in our Statement of Financial Position, comprising of 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.

There is no significant concentration of credit risk with any single debtor or group of debtors. Council generally trades with recognised, credit-worthy third parties, and as such collateral is generally not requested, nor is it council's policy to securitise its trade and other receivables. Amounts owing in relation to rates are secured by a charge over the land to which the debts relate.

Council has a policy of diversifying investments and restricts investments to entities with Standard and Poor's long term credit ratings of BBB+ or better, or short term credit ratings of A.1 or better.

Council's credit risk is therefore low. There has been no significant change in council's exposure to or management of this risk since the previous period.

Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk, those being currency risk, interest rate risk and other price risk. Council's exposure to market risk is primarily through interest rate risk, with only insignificant exposure to price risk and no exposure to foreign currency risk. Management of these risks has not changed since the previous period.

Currency risk:

This is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Council has no exposure to currency risk.

Interest rate risk:

This is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council's financial instruments comprise cash and cash equivalents, receivables, payables and interest bearing liabilities. Its main exposure to this risk is through reduced returns on interest bearing deposits which are disclosed in Note 15 and in this note.

At balance date council had the following categories of financial assets and liabilities exposed to interest rate risk:

| | | EFFECTIVE (WEIGHTED) AVERAGE INTEREST RATE % | VARIABLE & FLOATING INTEREST RATE \$'000 | FIXED INTEREST RATE MATURITY < 1 YEAR \$'000 | FIXED INTEREST RATE MATURITY 1 - 5 YEARS \$'000 | FIXED INTEREST RATE MATURITY > 5 YEARS \$'000 | NON INTEREST BEARING \$'000 | TOTAL \$'000 |
|------------------------------|-------------|---|--|---|--|--|--------------------------------------|-----------------|
| 2022 | NOTE | | | | | | | |
| Financial Assets | | | | | | | | |
| Cash and cash equivalents | 6,15 | 0.72 | 368 | - | - | - | 7,665 | 8,033 |
| Investments | 6,15 | 1.24 | - | 90,438 | - | - | - | 90,438 |
| Trade and other receivables* | 17 | 5.51 | - | 7,399 | - | 2,015 | 1,400 | 10,814 |
| Investment in TasWater | 14 | - | - | - | - | - | 165,846 | 165,846 |
| | | Total | 368 | 97,837 | - | 2,015 | 174,911 | 275,131 |
| Financial Liabilities | | | | | | | | |
| Trade and other payables | 29 | - | - | - | - | - | 2,821 | 2,821 |
| Trust funds and deposits | 30 | - | - | - | - | - | 5,171 | 5,171 |
| Interest bearing liabilities | 31 | 1.46 | - | 5,411 | 14,569 | - | - | 19,980 |
| | | Total | - | 5,411 | 14,569 | - | 7,992 | 27,972 |

16. Financial Instruments (continued)

| | | EFFECTIVE (WEIGHTED) AVERAGE INTEREST RATE % | VARIABLE & FLOATING INTEREST RATE \$'000 | FIXED INTEREST RATE MATURITY < 1 YEAR \$'000 | FIXED INTEREST RATE MATURITY 1 - 5 YEARS \$'000 | FIXED INTEREST RATE MATURITY > 5 YEARS \$'000 | NON INTEREST BEARING \$'000 | TOTAL \$'000 |
|---------------------------------|-------------|---|--|---|--|--|--------------------------------------|-----------------|
| 2022 | NOTE | | | | | | | |
| Financial Assets | | | | | | | | |
| Cash and cash equivalents | 6,15 | 0.01 | 8,508 | - | - | - | (87) | 8,421 |
| Investments | 6,15 | 0.33 | - | 59,340 | - | - | - | 59,340 |
| Trade and other receivables* | 17 | 4.78 | - | 7,463 | - | 2,494 | 2,355 | 12,312 |
| Investment in TasWater | 14 | - | - | - | - | - | 161,396 | 161,396 |
| | | Total | 8,508 | 66,803 | - | 2,494 | 163,664 | 241,469 |
| Financial Liabilities | | | | | | | | |
| Trade and other payables | 29 | - | - | - | - | - | 1,861 | 1,861 |
| Trust funds and deposits | 30 | - | - | - | - | - | 4,535 | 4,535 |
| Interest bearing liabilities | 31 | 1.46 | - | 376 | 1,964 | - | - | 2,340 |
| | | Total | - | 376 | 1,964 | - | 6,396 | 8,736 |

*Refer to note 17 for more information regarding ageing of receivables.

Exposure to this risk through cash and cash equivalents and investments is minimal. Council limits its exposure to this risk in relation to its interest bearing liabilities by staggering interest rate reset dates to ensure exposures are smoothed over time.

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:

- A parallel shift of +1% and -1% in market interest rates.

The following sensitivity analysis is based on interest rate risk exposures existing at balance date. It shows the effect of interest rate movements on the net result and equity.

| | 2022 \$'000 | 2021 \$'000 |
|-------------------|----------------|----------------|
| Net Result | | |
| +1% | 831 | 665 |
| -1% | (831) | (665) |
| Equity | | |
| +1% | 831 | 665 |
| -1% | (831) | (665) |

The movements in net result and equity are due to higher/

lower interest rates relating to cash and cash equivalents. Changing interest rates do not affect interest paid in the short term as rates are generally fixed for periods of at least two years.

Other price risk:

This is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices other than those arising from interest rate risk or currency risk, whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. Council does not have any material exposure to this risk.

Liquidity risk:

This is the risk that council will encounter difficulty in meeting obligations associated with financial liabilities. Council's liquidity risk is immaterial. Its exposure to, or management of, this risk has not changed since the previous period.

16. Financial Instruments (continued)

b) Net fair value

The aggregate net fair value of council's financial assets and financial liabilities is as follows:

| | ACTUAL 2022 | | ACTUAL 2021 | |
|---------------------------------|------------------------------|---------------------------------------|------------------------------|---------------------------------------|
| | CARRYING AMOUNT \$'000 | AGGREGATE NET FAIR VALUE \$'000 | CARRYING AMOUNT \$'000 | AGGREGATE NET FAIR VALUE \$'000 |
| Financial assets | | | | |
| Cash and cash equivalents | 8,033 | 8,033 | 8,421 | 8,421 |
| Investments | 90,438 | 90,438 | 59,340 | 59,340 |
| Investment in water corporation | 165,846 | 165,846 | 161,396 | 161,396 |
| Receivables | 10,814 | 10,814 | 12,312 | 12,312 |
| Total | 275,131 | 275,131 | 241,469 | 241,469 |
| Financial liabilities | | | | |
| Payables | 2,821 | 2,821 | 1,861 | 1,861 |
| Trust funds and deposits | 5,171 | 5,171 | 4,535 | 4,535 |
| Interest bearing liabilities | 19,980 | 19,980 | 2,340 | 2,340 |
| Lease liability | 1,956 | 1,956 | 2,417 | 2,417 |
| Total | 29,928 | 29,928 | 11,153 | 11,153 |

Aggregate net fair value is calculated using a discount rate equal to the average of mid rates of Commonwealth Government securities maturing on or near 30 June each year for the next 10 years.

| Financial assets | FAIR VALUE HIERARCHY | VALUATION TECHNIQUE | NOTE | INPUTS USED |
|---------------------------------|-------------------------|---|------|--|
| Cash and cash equivalents | Level 1 | Carrying amounts are a reasonable approximation of fair value. | 15 | Carrying amounts. |
| Investments | Level 1 | Carrying amounts are a reasonable approximation of fair value. | 15 | Carrying amounts. |
| Investment in water corporation | Level 3 | Application of council's ownership interest to the corporation's net asset value at balance date. | 14 | Council's ownership interest. The corporation's net asset value at balance date. |
| Receivables | Level 3 | Carrying amounts are a reasonable approximation of fair value. | 17 | Carrying amounts. |
| Financial liabilities | | | | |
| Payables | Level 3 | Carrying amounts are a reasonable approximation of fair value. | 29 | Carrying amounts. |
| Trust Funds and Deposits | Level 3 | Carrying amounts are a reasonable approximation of fair value. | 30 | Carrying amounts. |
| Interest bearing liabilities | Level 1 | Carrying amounts are a reasonable approximation of fair value. | 31 | Carrying amounts. |
| Lease Liability | Level 3 | Carrying amounts are a reasonable approximation of fair value. | 33 | Carrying amounts. |

16. Financial Instruments (continued)

c) Accounting Policies

Accounting policies in respect of financial assets and financial liabilities are disclosed in the notes related to those assets and liabilities.

Except for loan borrowings, the carrying amounts of financial assets and liabilities recorded in the financial statements represent their respective fair values.

Council classifies its investments as:

Receivables: non-derivative financial assets with fixed or determinable payments (including receivables and term deposits) that are not quoted in an active market. They arise when council provides money, goods or services directly to a debtor with no intention of selling the receivable. They are included as current receivables, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current receivables.

Investment in associates: Council's share of the movement in the net assets of its associates between balance dates is recognised in the income statement each year as capital income (refer note 8).

Equity instrument at fair value through other comprehensive income: Dividends are recognised in profit or loss. Any unrealised gains and losses on holdings at balance date are recognised each year through other comprehensive income to a Fair Value Reserve (refer note 35).

d) Terms and conditions

There are no terms and conditions associated with financial assets or financial liabilities which may significantly affect the amount, timing or certainty of future cash flows.

e) Fair value measurements recognised in the balance sheet

Council's investment in the Water Corporation is measured at fair value, and is classified as a Level 3. Its classification has not changed from the prior year. This investment is not subject to credit or market risks. A reconciliation of movements in the fair value of this asset is included in Note 14.

Council also measures property, infrastructure, plant and equipment at fair value, inclusive of:

- Land
- Land under roads
- Buildings
- Roads
- Waste management
- Stormwater infrastructure
- Parks and recreation equipment

17. Trade and other receivables

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Current | | |
| Rates receivable | 7,003 | 7,225 |
| Other debtors | 1,796 | 2,593 |
| Total | 8,799 | 9,818 |
| Non-Current | | |
| Loan to C Cell Pty Ltd | 1,582 | 2,239 |
| Construction contribution- Cricket Tasmania | 227 | 255 |
| Loan to Olympia FC | 206 | - |
| Total | 2,015 | 2,494 |
| Total trade and other receivables | 10,814 | 12,312 |

The ageing analysis of receivables is as follows:

| | 2022 \$'000 | 2021 \$'000 |
|---------------------------|----------------|----------------|
| 0-30 days | 1,400 | 2,571 |
| 31-60 days | - | - |
| 61-90 days (not impaired) | - | - |
| +91 days (not impaired) | 7,375 | 7,247 |
| | 8,775 | 9,818 |

Certain amounts raised by way of rates equivalents (which are not a charge on the land) in respect of Hobart International Airport (HIAPL) are subject to dispute which had not been resolved at balance date. The amount raised but unpaid at 30 June 2022 was \$5,055,425 (30 June 2021: \$4,027,610). This matter was heard in the Federal Court of Australia and a judgement handed down on the 24 September 2019 in favour of the Hobart International Airport. This decision was appealed by council, and on 6

17. Trade and other receivables (continued)

August 2020 the Full Court of the Federal Court overturned the first instance decision of the Federal Court not to determine the matter. The Full Court order was to the effect that the matter be referred back to the first instance judge for determination. In early March 2022, the High Court confirmed that decision by a 5:2 majority. This means that the substantive issue – the meaning and operation of the rates equivalent clause of the lease between the Commonwealth and HIAPL – will now be determined by the Federal Court. The matter was heard in the Federal Court in late September and a decision will be handed down in due course.

Accounting policy – receivable

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.

All rates debtors are included in +91 days outstanding. Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, council uses the presumptions that assets more than 30 days past due have a significant increase in credit risk and those more than 90 days will likely be in default. Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

Council has determined to not provide for any ECL in respect of receivables. The historical experience of receivables has not provided for any past material losses as a result of default. Council's forward looking view is that this experience is unlikely to materially change and therefore no provision for impairment has been raised in respect to balance date receivables.

18. Current Assets – Other

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Stores and materials (at average cost) | 139 | 142 |
| Other | 193 | 55 |
| | 332 | 197 |

Accounting policy – stores and materials

Stores and materials 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.

Stores and materials acquired at no cost, or for nominal consideration, are recorded at current replacement cost at the date of acquisition.

19. Property, Infrastructure, Plant and Equipment

Movements in infrastructure assets for the year were as follows:

| | OPENING BALANCE 1 JULY 2021 \$'000 | DEPRECIATION EXPENSE FOR YEAR \$'000 | ADDITIONS \$'000 | WIP TRANSFERRED TO EXPENSES \$'000 | RECLASSIFICATIONS / ADJUSTMENTS \$'000 | WRITTEN DOWN VALUE OF RETIREMENTS/ DERECOGNITION \$'000 | ** NET REVALUATION INCREMENT (DECREMENT) \$'000 | CLOSING BALANCE 30 JUNE 2022* \$'000 |
|--------------------------------|---|---|---------------------|---|--|---|---|--|
| Land | 96,200 | - | 2,101 | - | - | - | 32,304 | 130,605 |
| Land under roads | 145,893 | - | 2,237 | - | - | - | - | 148,130 |
| Buildings | 30,084 | (418) | 1,046 | - | - | (296) | 8,759 | 39,175 |
| Roads | 215,692 | (8,913) | 13,518 | - | 110 | (1,083) | - | 219,324 |
| Waste management | 801 | (5) | - | - | - | - | 459 | 1,255 |
| Stormwater infrastructure | 157,936 | (2,541) | 4,232 | - | - | (7) | - | 159,620 |
| Plant, equipment and furniture | 2,995 | (587) | 99 | - | - | - | - | 2,507 |
| Parks and recreation equipment | 18,856 | (1,223) | 5,204 | - | (177) | (120) | 6,038 | 28,578 |
| Capital work in progress (WIP) | 25,301 | - | (1,955) | (801) | 67 | - | - | 22,612 |
| Total | 693,758 | (13,687) | 26,482 | (801) | - | (1,506) | 47,560 | 751,806 |

Comparative movements in infrastructure assets for the prior year were as follows:

| | OPENING BALANCE 1 JULY 2020 \$'000 | DEPRECIATION EXPENSE FOR YEAR \$'000 | ADDITIONS \$'000 | WIP TRANSFERRED TO EXPENSES \$'000 | RECLASSIFICATIONS / ADJUSTMENTS \$'000 | WRITTEN DOWN VALUE OF RETIREMENTS/ DERECOGNITION \$'000 | ** NET REVALUATION INCREMENT (DECREMENT) \$'000 | CLOSING BALANCE 30 JUNE 2021* \$'000 |
|--------------------------------|---|---|---------------------|---|--|---|---|--|
| Land | 96,092 | - | 108 | - | - | - | - | 96,200 |
| Land under roads | 143,541 | - | 2,352 | - | - | - | - | 145,893 |
| Buildings | 28,660 | (369) | 1,910 | - | - | (117) | - | 30,084 |
| Roads | 206,627 | (9,056) | 19,632 | - | 56 | (1,567) | - | 215,692 |
| Waste management | 806 | (5) | - | - | - | - | - | 801 |
| Stormwater infrastructure | 105,821 | (2,470) | 9,799 | - | (67) | (377) | 45,230 | 157,936 |
| Plant, equipment and furniture | 2,062 | (698) | 1,631 | - | - | - | - | 2,995 |
| Parks and recreation equipment | 18,342 | (1,107) | 1,610 | - | 11 | - | - | 18,856 |
| Capital work in progress (WIP) | 20,421 | - | 5,690 | (810) | - | - | - | 25,301 |
| Total | 622,372 | (13,705) | 42,732 | (810) | - | (2,061) | 45,230 | 693,758 |

* Balances may vary slightly due to rounding.

** Recognised as Fair Value Revaluation of Fixed Assets in Other Comprehensive Income.

19. Infrastructure Assets (continued)

Accounting policy – acquisitions of assets

The cost method of accounting is used for the recognition of assets acquired. Cost is determined as the fair value of the assets given up at the date of acquisition plus costs incidental to the acquisition. Architects' fees and engineering design fees are included in the costs of assets acquired. Assets acquired without cost are brought to account as revenue and recognised as non-current assets at their current replacement cost.

Council generally considers asset capitalisation at a threshold of \$20,000, however this is subject to the exercise of professional judgement based on the extent to which such expenditure creates or enhances an asset. Capital expenditure not meeting these criteria is charged to the Statement of Comprehensive Income in the year it is incurred (other than where it forms part of a group of similar items which are material in total).

Land under roads is recognised in accordance with AASB 116 *Property, Plant and Equipment*. Because such land is generally acquired for no or nominal consideration, it is initially recognised at cost and then subsequently revalued to its fair value.

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

Accounting policy – revaluations of assets

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

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

Land and buildings are valued by the Valuer-General, with the last full valuation occurring on 1 July 2018. The revaluation cycle aligns with the Valuer-General's practice of updating capital values every two years by providing all councils with revaluation indices. Indices were not provided in the prior year for 1 July 2020 as planned due to the COVID-19 pandemic. However revaluation indices have been received and applied in the current financial year that reflect an update of capital values for the period 1 July 2018 to 28 February 2022.

Valuation techniques of other asset classes of assets are discussed in notes 23, 24, 25 and 27.

Where 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 that has been recognised as an expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve.

Non-current assets are derecognised upon disposal or when no future economic benefits are expected to arise from their continued use. Any gain or loss arising from the derecognition of assets is recognised in the Statement of Comprehensive Income.

20. Non-Current Assets – Land

| | 2022 \$'000 | 2021 \$'000 |
|------------------------------------|----------------|----------------|
| Land at fair value closing balance | 130,605 | 96,200 |

Fair Value Hierarchy

The fair value measurement for land has been categorised as a level 2 fair value based on the inputs to the valuation technique used (refer to Note 1f) and details below).

There were no transfers between levels 1 and 2 or between levels 2 and 3 for recurring fair value measurements during the year.

Valuation technique

The fair value of land was determined by the Valuer-General through a full revaluation of the municipality, with a deemed valuation date of 1 July 2018, to which an index factor has been applied consistent with the Valuer-Generals adjustment factors for the period 1 July 2018 to 28 February 2022.

21. Non-Current Assets – Land Under Roads

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Land under roads at fair value closing balance | 148,130 | 145,893 |

Fair Value Hierarchy

The fair value measurement for land under roads has been categorised as a level 2 fair value based on the inputs to the valuation technique used (refer to Note 1f and details below).

There were no transfers between levels 1 and 2 or between levels 2 and 3 for recurring fair value measurements during the year.

Valuation technique

The fair value of land under roads has been determined based on unit valuations provided by the Valuer-General for various land classes across the city, with an effective date of 1 July 2019.

22. Non-Current Assets – Buildings

| | 2022 \$'000 | 2021 \$'000 |
|--------------------------------|----------------|----------------|
| Buildings at fair value | 44,634 | 34,410 |
| Less: Accumulated depreciation | (5,459) | (4,325) |
| | 39,175 | 30,085 |

Fair Value Hierarchy

The fair value measurement for buildings has been categorised as a level 2 fair value based on the inputs to the valuation technique used (refer to Note 1f and details below).

There were no transfers between levels 1 and 2 or between levels 2 and 3 for recurring fair value measurements during the year.

Valuation technique

The fair value of buildings other than those recorded at cost was determined by the Valuer-General through a full revaluation of the municipality, with a deemed valuation date of 1 July 2018, to which an index factor has been applied consistent with the Valuer-Generals adjustment factors for the period 1 July 2018 to 28 February 2022.

23. Non-Current Assets – Roads and Bridges

| | 2022 \$'000 | 2021 \$'000 |
|---------------------------------|----------------|----------------|
| Roads and bridges at fair value | 478,960 | 471,003 |
| Less: Accumulated depreciation | (259,636) | (255,311) |
| | 219,324 | 215,692 |

Fair Value Hierarchy

The fair value measurement for roads has been categorised as a level 3 fair value based on the inputs to the valuation technique used (refer to Note 1f and details below).

There were no transfers between levels 1 and 2 for recurring fair value measurements during the year.

Valuation technique, unobservable inputs, inter-relationship between unobservable inputs and fair value

Roads and bridges includes earthworks, substructures, seals, kerbs, crossings, underpasses and overpasses relating to roads, footpaths and bridges. Road and bridge assets have been valued at current replacement cost written down to reflect the portion of the economic life that has expired. Current replacement cost has been established as at 30 June 2021 based upon information provided by council's engineering officers.

Significant unobservable inputs include estimated useful life and inputs required to construct roads and associated infrastructure such as labour, plant hire, gravel, hotmix, cement etc. The estimated fair value would increase (decrease) if the labour/hire rates and/or prices per unit were higher (lower).

24. Non-Current Assets – Waste Management

| | 2022 \$'000 | 2021 \$'000 |
|---------------------------------------|----------------|----------------|
| Waste management assets at fair value | 1,506 | 1,047 |
| Less: Accumulated depreciation | (250) | (246) |
| | 1,256 | 801 |

Fair Value Hierarchy

The fair value measurement for waste management assets has been categorised as a combination of level 2 and level 3 fair values based on the inputs to the valuation technique used (refer to Note 1f and details below).

There were no transfers between levels 1 and 2 for recurring fair value measurements during the year.

24. Non-Current Assets – Waste Management (continued)

Valuation technique, unobservable inputs, inter-relationship between unobservable inputs and fair value

Waste management assets primarily comprise land associated with a landfill site which is leased to a Joint Authority of which council is a member. Valuation of the land was determined by the Valuer-General based on 1 July 2016. Since this date index factors have been applied consistent with the Valuer-Generals adjustment factors for the period 1 July 2016 to 28 February 2022. Estimated fair value would increase (decrease) if market value increased (decreased). Other assets recorded at fair value, primarily comprising litter bins, are valued at current replacement cost based upon market pricing information provided by council's officers as at 28 February 2022. Estimated fair value of these assets would increase (decrease) if market prices increased (decreased).

25. Non-Current Assets – Stormwater Infrastructure

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Stormwater infrastructure assets at fair value | 251,949 | 247,737 |
| Less: Accumulated depreciation | (92,329) | (89,801) |
| | 159,620 | 157,936 |

Fair Value Hierarchy

The fair value measurement for stormwater infrastructure assets has been categorised as a level 3 fair value based on the inputs to the valuation technique used (refer to Note 1f and details below). There were no transfers between levels 1 and 2 or between levels 2 and 3 for recurring fair value measurements during the year.

Valuation technique, unobservable inputs, inter-relationship between unobservable inputs and fair value

Stormwater infrastructure assets have been valued at current replacement cost, written down to reflect the portion of the economic life that has expired. Current replacement cost has been established based on information provided by council's engineering officers as at July 2020.

Significant unobservable inputs include estimated useful life and inputs required to construct stormwater assets and associated infrastructure such as labour, plant hire, pipe length/dimension/material etc. The estimated fair value would increase (decrease) if the estimated useful life, labour/plant hire rates and/or prices per unit were higher (lower).

26. Non-Current Assets – Plant, Equipment and Furniture

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Plant, equipment and furniture assets at cost | 6,922 | 7,166 |
| Less: Accumulated depreciation | (4,415) | (4,171) |
| | 2,507 | 2,995 |

27. Non-Current Assets – Parks and Recreation Equipment

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Parks and recreation equipment at fair value | 41,812 | 28,954 |
| Less: Accumulated depreciation | (13,234) | (10,098) |
| | 28,578 | 18,856 |

Fair Value Hierarchy

The fair value measurement for parks and recreation equipment has been categorised as a level 3 fair value based on the inputs to the valuation technique used (refer to Note 1f and details below).

There were no transfers between levels 1 and 2 for recurring fair value measurements during the year.

Valuation technique, unobservable inputs, inter-relationship between unobservable inputs and fair value

Parks and recreation equipment assets have been valued at current replacement cost written down to reflect the portion of the economic life that has expired. Current replacement cost has been established as at 1 July 2018 based on pricing information provided by council's officers and by external play equipment specialists. The Tasmania building and construction index from June 2018 to March 2022 has been applied to the parks and recreation asset class as at 31 March 2022. Estimated fair value would increase (decrease) if prices increased (decreased).

28. Non-Current Assets – Right of Use Assets

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Gross carrying amount | | |
| Opening balance | 5,294 | 5,141 |
| Additions | 458 | 507 |
| Disposals | (349) | (354) |
| Closing balance | 5,403 | 5,294 |
| Accumulated amortisation and impairment | | |
| Opening balance | (3,062) | (2,509) |
| Disposals | 456 | 354 |
| Amortisation expense | (996) | (907) |
| Closing balance | (3,602) | (3,062) |
| Net Carrying Value | 1,801 | 2,232 |

Accounting policy – Right of Use Assets

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 19. 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 amortised 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 council 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.

29. Current Liabilities – Payables

| | 2022 \$'000 | 2021 \$'000 |
|------------------------------|----------------|----------------|
| Trade creditors | 25 | 111 |
| Accrued payables | 2,260 | 1,369 |
| Accrued payroll | 537 | 377 |
| Other creditors and accruals | (1) | 4 |
| | 2,821 | 1,861 |

General creditors are unsecured, not subject to interest charges, and are normally settled by the relevant due date or 30 days.

Accounting policy – 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.

30. Trust Funds and Deposits

| | 2022 \$'000 | 2021 \$'000 |
|--------------------------------------|----------------|----------------|
| Refundable building deposits | 4,822 | 4,177 |
| Refundable civic facilities deposits | 9 | 7 |
| Other refundable deposits | 340 | 351 |
| | 5,171 | 4,535 |

Accounting policy – deposits

Amounts received as deposits by council are recognised as a liability until they are returned or forfeited.

31. Financing Arrangements**Financing Arrangements**

Unrestricted access was available at the reporting date to the following financial accommodation:

| | 2022 \$'000 | 2021 \$'000 |
|---------------------------------|----------------|----------------|
| Total Facilities | | |
| Tascorp Loan | 19,980 | 2,340 |
| Bank overdraft | 1,000 | 1,000 |
| Corporate credit cards | 40 | 40 |
| | 21,020 | 3,380 |
| Used at reporting date | | |
| Tascorp loans | 19,980 | 2,340 |
| Current | 5,411 | 376 |
| Non-current | 14,569 | 1,964 |
| | 19,980 | 2,340 |
| Unused at reporting date | | |
| Bank overdraft | 1,000 | 1,000 |
| Corporate credit cards | 40 | 40 |
| | 1,040 | 1,040 |

31. Financing Arrangements (continued)

The bank overdraft facility may be drawn at any time, and terminated by the bank without notice. Any overdraft at balance date is recognised at the principal amount. Interest rates are variable.

Accounting policy – interest bearing liabilities

Council's borrowing capacity is limited by the *Local Government Act 1993*. Borrowings are initially recognised at fair value, net of transaction costs incurred. They are subsequently measured at amortised cost. Any difference between proceeds (net of transaction costs) and redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are classified as current liabilities unless council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

32. Provisions

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Current | | |
| Employee entitlements* | | |
| Annual leave** | | |
| Opening balance | 2,133 | 2,089 |
| Additional provisions | 2,101 | 1,337 |
| Amounts used | (1,521) | (1,293) |
| Closing balance | 2,713 | 2,133 |
| Long service leave | | |
| Opening balance | 2,248 | 2,316 |
| Additional provisions | 91 | 202 |
| Amounts used | (453) | (399) |
| Closing balance | 1,886 | 2,119 |
| Payroll tax attributable to long service leave | 115 | 129 |
| Total long service leave provision | 2,001 | 2,248 |
| Total provisions | 4,714 | 4,381 |
| **The above includes annual leave purchased during the year | 33 | 60 |

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Non-Current | | |
| Employee entitlements* | | |
| Long service leave | | |
| Opening balance | 631 | 709 |
| Increase/(decrease) in provisions | (92) | (114) |
| | 539 | 595 |
| Payroll tax attributable to long service leave | 33 | 36 |
| Closing balance | 572 | 631 |

*Assumptions include an inflation factor in line with council's Enterprise Bargaining Agreement (greater of 2.5% or CPI), discount factors equal to average relevant Reserve Bank of Australia wholesale market indicative mid rates (2.97%) and retention rates based on council's historic data accumulated over a 24 year period

Accounting policy – employee entitlements

Employee benefits are calculated in accordance with AASB 119 *Employee Benefits* and include entitlements to wages and salaries, annual leave, long service leave, superannuation and any other post-employment benefits as applicable. On-costs relating to employee benefits, such as workers compensation insurance, are calculated and included as liabilities but are not classified as employee entitlements. Liabilities owed to employees are recognised at the remuneration rate that council expects to pay when the obligation is settled.

Wages and Salaries, Annual Leave and Sick Leave

Liabilities for wages and salaries and annual leave expected to be settled within 12 months are measured at their nominal value using remuneration rates expected to be paid when entitlements are taken. There is no liability for sick leave as sick leave is non-vesting. Annual leave not expected to be settled within 12 months is measured using the present value method.

Long Service Leave

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using interest rates on national government guaranteed securities with terms to maturity that match, as closely as

32. Provisions (continued)

possible, the estimated future cash outflows. Where council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as being current. To the extent that it is expected that settlement of leave will give rise to the payment of superannuation contributions, superannuation contributions are accrued as part of the provision for leave.

Retirement Benefit Obligations

Employees of the council may be entitled to benefits on retirement, disability or death through schemes external to the council. Council contributes to a defined benefits superannuation fund and various defined contribution funds on behalf of its employees. All funds to which council contributes are operated independently of council. Since the defined benefits superannuation fund to which council contributes is fully funded and is recognised as a multi-employer scheme no liability is required to be recognised. No asset is recognised as the surplus attributable to each contributing council cannot be accurately calculated. Further disclosure regarding this matter is made at note 38. Council has no further obligations with respect to defined contribution funds.

33. Leases

| | 2022 \$'000 | 2021 \$'000 |
|-------------------|----------------|----------------|
| Lease Liabilities | 1,956 | 2,417 |
| | 1,956 | 2,417 |
| Current | 851 | 881 |
| Non-Current | 1,105 | 1,536 |

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

| | WITHIN 1 YEAR \$'000 | 1 – 2 YEARS \$'000 | 2 – 3 YEARS \$'000 | 3 – 4 YEARS \$'000 | 4 – 5 YEARS \$'000 | AFTER 5 YEARS \$'000 | TOTAL \$'000 |
|-------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|-----------------|
| 2022 | | | | | | | |
| Lease Payments | 933 | 637 | 315 | 122 | 52 | 52 | 2,111 |
| Finance Charges | (82) | (41) | (17) | (7) | (3) | (5) | (155) |
| Net Present Value | 851 | 596 | 298 | 115 | 49 | 47 | 1,956 |
| 2021 | | | | | | | |
| Lease Payments | 987 | 773 | 486 | 210 | 89 | 98 | 2,643 |
| Finance Charges | (106) | (63) | (30) | (13) | (6) | (8) | (226) |
| Net Present Value | 881 | 710 | 456 | 197 | 83 | 90 | 2,417 |

Accounting policy – Leases

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.

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 (leases with a lease term of 12 months or less) and leases of low-value assets (where 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.

34. Contract Liabilities

| | 2022 \$'000 | 2021 \$'000 |
|------------------------------|----------------|----------------|
| Current | | |
| Rates and charges in advance | 1,192 | 877 |
| Grants received in advance | 1,725 | 1,000 |
| | 2,917 | 1,877 |

Accounting policy – Contract Liabilities

Council recognised the following contract liabilities with customers:

- 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.

34. Contract Liabilities (continued)

- ii) Grants received in advance includes funds received under enforceable contracts which require council to construct identified assets 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.

35. Reserves

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| a) Composition | | |
| Asset Revaluation Reserve (Represents net increments arising from the revaluation of non-current assets.) | 370,725 | 323,166 |
| Infrastructure Renewal Reserve* (Represents unused amounts collected to fund future renewal of existing infrastructure assets.) | 29,292 | 29,206 |
| Commonwealth Funded Programs Reserve* (Represents unused funds subject to grant programs operated by the Commonwealth Government. Such funds are subject to grant agreements and are applied as such.) | 411 | 1,607 |
| General Reserve* (Represents amounts appropriated for general future uses, typically planned projects, expected events and contingencies.) | 2,213 | 1,305 |
| Rosny Park Child Care Reserve* (Represents the cumulative operating result of the Rosny Park Child Care Centre. Meets ongoing operations of the centre.) | 221 | 93 |
| Car Parking Reserve* (Represents funds contributed in lieu of providing car parking as part of commercial developments. Provides for provision of alternative car parking facilities in the areas collected.) | 1,445 | 1,056 |
| Public Art Reserve* (Represents funds contributed by developers in lieu of providing public art as part of commercial developments. Provides an alternative means for the creation of public art in the areas / precincts in which it was collected.) | 21 | 1 |
| Public Open Space Reserve* (Represents funds contributed in lieu of providing public open space as part of subdivision developments. Provides for purchase of alternative public open space assets in the areas collected.) | 3,297 | 3,028 |
| Headworks Reserve* (Represents funds contributed by property developers to provide for future augmentation of council infrastructure to meet additional capacity demands arising from property development.) | 1,406 | 302 |
| Fair Value Reserve (Represents increments/decrements in the fair value of council's equity share in the Water Corporation.) | (34,721) | (39,171) |
| Loan Funding Renewal Reserve* (Represents unused amounts collected to fund the future repayment of loan funding for development of infrastructure assets.) | 12,418 | 10,650 |
| | 386,728 | 331,243 |

35. Reserves (continued)**b) Movements****Asset Revaluation Reserve**

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Balance at the beginning of the financial year | 323,166 | 277,936 |
| Net increment (decrement) on revaluation of assets | 47,559 | 45,230 |
| Balance at the end of the financial year | 370,725 | 323,166 |

* These reserves are supported by cash held, and noted as subject to external and/or internal restrictions within Note 15 of these Financial Statements.

| | INFRASTRUCTURE RENEWAL RESERVE | | COMMONWEALTH FUNDED PROGRAMMES RESERVE | | GENERAL RESERVE | | ROSNY PARK CHILD CARE RESERVE | |
|---|--------------------------------------|----------------|--|----------------|--------------------|----------------|----------------------------------|----------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Balance at the beginning of the financial year | 29,206 | 30,963 | 1,607 | 1,542 | 1,305 | 1,139 | 93 | 72 |
| Amount transferred from accumulated surplus | 11,645 | 9,919 | 303 | 266 | 1,077 | 364 | 128 | 48 |
| Amount transferred to accumulated surplus | (11,559) | (11,676) | (1,499) | (201) | (169) | (198) | - | (27) |
| Balance at the end of the financial year | 29,292 | 29,206 | 411 | 1,607 | 2,213 | 1,305 | 221 | 93 |

| | CAR PARKING RESERVE | | PUBLIC ART RESERVE | | PUBLIC OPEN SPACE RESERVE | | HEADWORKS RESERVE | |
|---|------------------------|----------------|-----------------------|----------------|------------------------------|----------------|----------------------|----------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Balance at the beginning of the financial year | 1,056 | 727 | 1 | 1 | 3,028 | 2,336 | 302 | 528 |
| Amount transferred from accumulated surplus | 389 | 348 | 20 | - | 269 | 930 | 1,104 | 69 |
| Amount transferred to accumulated surplus | - | (19) | - | - | - | (238) | - | (295) |
| Balance at the end of the financial year | 1,445 | 1,056 | 21 | 1 | 3,297 | 3,028 | 1,406 | 302 |

| | FAIR VALUE RESERVE | | LOAN FUNDING RENEWAL RESERVE | |
|---|-----------------------|-----------------|---------------------------------|----------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Balance at the beginning of the financial year | (39,171) | (51,209) | 10,650 | - |
| Amount transferred from accumulated surplus | - | - | 4,425 | 10,650 |
| Fair Value adjustment on revaluation | 4,450 | 12,038 | (2,657) | - |
| Balance at the end of the financial year | (34,721) | (39,171) | 12,418 | 10,650 |

36. Reconciliation of Net Cash Inflow from Operating Activities to Surplus/(Deficit)

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Net cash inflow from operating activities | 26,836 | 20,251 |
| Depreciation | (14,683) | (14,612) |
| Contribution of assets | 10,269 | 20,382 |
| Gain/(Loss) on retirement or disposal of assets | (1,477) | (2,058) |
| Share of net results of associates | 1,484 | 1,322 |
| Government grants – capital | 2,168 | 2,168 |
| Change in operating assets and liabilities | | |
| Increase (decrease) in rates receivable | (222) | 1,701 |
| Increase (decrease) in other debtors and prepayments | (789) | 556 |
| Increase (decrease) in stock on hand | (3) | (12) |
| (Increase) decrease in creditors and accruals | (2,636) | (1,248) |
| (Increase) decrease in provision for employee entitlements | (274) | 102 |
| Surplus/(Deficit) | 20,673 | 28,552 |

37. Commitments for Expenditure

a) Capital Commitments

Capital expenditure contracted for at the reporting date but not recognised in the financial statements as liabilities:

| | 2022 \$'000 | 2021 \$'000 |
|---------------------------------|----------------|----------------|
| Buildings | 1,083 | 510 |
| Infrastructure | 5,099 | 4,183 |
| | 6,182 | 4,693 |
| These expenditures are payable: | | |
| Not later than one year | 6,182 | 4,693 |
| | 6,182 | 4,693 |

b) Operational Contracts

Council has entered into long term contracts for operational expenditure in respect of:

- Waste collection (expires November 2031)
- Green organics collection (expires November 2031)
- Green organics disposal (expires October 2022)
- Recycling collection (expires November 2031)
- Recycling processing (expires December 2021)*
- Waste transfer facilities (expires October 2022)
- Software (expires July 2025)

Estimated remaining payments under these contracts total \$25.44 million.

* A revised contract has been negotiated, however at the date of signing has not been executed by council.

38. Operating leases

a) Operating Lease Commitments

i) Maturity analysis of operating lease payments to be received

| | 2022 \$'000 | 2021 \$'000 |
|--------------------|----------------|----------------|
| Year 1 | 621 | 577 |
| Year 2 | 609 | 574 |
| Year 3 | 613 | 565 |
| Year 4 | 616 | 563 |
| Year 5 | 629 | 563 |
| Year 6 and onwards | 10,636 | 9,184 |
| Total | 13,724 | 12,026 |

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

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Lease income on operating leases | 675 | 653 |
| Therein lease income relating to variable lease payments that do not depend on an index or rate | 320 | 397 |

39. Superannuation

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

For the year ended 30 June 2022 the council contributed 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 2020. The review disclosed that at that time the net market value of assets available for funding member benefits was \$51,939,000, the value of vested benefits was \$43,411,000, the surplus over vested benefits was \$8,528,000, the value of total accrued benefits was \$43,562,000, and the number of members was 95. These amounts relate to all members of the Fund at the date of valuation and no asset or liability is recorded in the Tasplan Super's financial statements for council employees.

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

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

The actuarial review concluded that:

1. The value of assets of the Quadrant Defined Benefit Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2020.
2. The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2020.
3. Based on the assumptions used, and assuming the

Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2020.

Given the strong financial position of the Fund, the Actuary recommended that the council continue their contribution holiday and contribute 0% of salaries from 1 July 2021 until 1 July 2024.

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

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

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

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

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

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

In terms of Rule 27.4 of the Tasplan Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund

39. Superannuation (continued)

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 Dependants in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).

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

The Fund is a defined benefit Fund.

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

During the reporting period the amount of contributions paid to defined benefits schemes was \$47,012 (2020-21: \$45,732), and the amount paid to accumulation schemes was \$2.39 million (2020/21: \$2.29 million).

During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$45,000, and to accumulation schemes is \$2.49 million.

As reported on the first page of this note, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2020. Favourable investment returns, since that date, has seen further improvement in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2023.

An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2021, showed that the Fund had assets of \$54.52 million and members' Vested Benefits were \$45.12 million. These amounts represented 0.21% and 0.18% respectively of the corresponding total amounts for Tasplan.

As at 30 June 2021 the Fund had 87 members and the total employer contributions and member contributions for the year ending 30 June 2021 were \$879,254 and \$229,820 respectively.

40. Subsequent Events

No events subsequent to balance date have been identified which would materially affect these statements.

41. Contingent Assets

a) De-recognised Assets

Council has entered into long term leases over two of its properties.

Council is the owner of the Bellerive Oval. It entered into a 45 year lease over this property on 9 October 2001.

Council is also part owner of the Copping landfill. The owners of the landfill entered into a 50 year lease over this property which commenced on 21 March 2001.

The length and terms of these leases means that control over the assets has effectively passed to the lessees. Consequently the assets are treated as contingent and have not been included in council's Balance Sheet.

Carrying amounts and depreciation expense in respect of these assets were:

| | \$'000 |
|--|---------------|
| Bellerive Oval – written down value at derecognition (1 July 2012) | 24,062 |
| Copping Landfill – written down value at derecognition (1 July 2012) | 2,691 |
| | 26,753 |
| Depreciation was charged in 2011/12 on these assets as follows: | |
| Bellerive Oval | 850 |
| Copping Landfill | 70 |
| | 920 |

Various council properties contain improvements over which council does not hold effective control. These are generally minor in nature and include pavillions, change facilities, and improvements for sporting, social, and other community purposes.

41. Contingent Assets (continued)

Accounting policy – contingent assets

Council owns the Bellerive Oval and has leased this asset to Cricket Tasmania for a minimum period of 45 years. Council is part owner of the Copping landfill site. The landfill and associated land has been leased to the Copping Refuse Disposal Site Joint Authority for 50 years. Both of these leases are dated 2001. It is council's opinion that control over these assets including maintenance obligations has been effectively transferred to the lessees, making the probability that significant future economic benefits will flow to council unlikely (other than rental income). Other than the relevant value of the land council has not included these assets in its balance sheet. This treatment is in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

42. Special Committees

Under Section 24 of the *Local Government Act 1993* a council may appoint Special Committees. The council had three such Committees in operation as at 30 June 2022.

The operations* of the Special Committees are consolidated in to council's financial statements and are summarised as follows:

| Committee | INCOME 2021/22 \$'000 | EXPEND- ITURE 2021/22 \$'000 | NET RESULT 2021/22 \$'000 | NET ASSETS 2021/22 \$'000 |
|--|-----------------------------|---------------------------------------|------------------------------------|------------------------------------|
| Alma's Activities Centre Clarence ¹ | - | - | - | - |
| Lindisfarne Community Activities Centre ² | 27 | 11 | 16 | - |
| Risdon Vale Hall Committee ³ | - | - | - | - |
| Clarence City Band | 39 | 38 | 1 | 56 |
| Howrah Community Centre | 317 | 324 | (7) | (83) |
| Geilston Bay Community Centre | 1 | 1 | - | 1 |
| | 357 | 363 | (6) | (26) |

| Committee | INCOME 2020/21 \$'000 | EXPEND- ITURE 2020/21 \$'000 | NET RESULT 2020/21 \$'000 | NET ASSETS 2020/21 \$'000 |
|---|-----------------------------|---------------------------------------|------------------------------------|------------------------------------|
| Alma's Activities Centre Clarence | 58 | 52 | 6 | 99 |
| Lindisfarne Community Activities Centre | 26 | 29 | (3) | 28 |
| Risdon Vale Hall Committee | 15 | 7 | 8 | 19 |
| Clarence City Band | 29 | 25 | 4 | 55 |
| Howrah Community Centre | 261 | 287 | (26) | (80) |
| Geilston Bay Community Centre | 2 | 3 | (1) | 1 |
| | 391 | 403 | (12) | 122 |

1. The Committee of Alma's Activities Centre Clarence ceased operating at the commencement of the year, with operations of the centre now conducted directly by council.
2. The Committee of Lindisfarne Community Activities Centre ceased operating as at 30 November 2021, with operations of the centre now conducted directly by council.
3. The Committee of Risdon Vale Hall ceased operating at the commencement of the year, with operations of the centre now conducted directly by council.

*Due to timing of receipt of these records, some data remains unaudited.

43. Contingent Liabilities

a) Bank guarantees

Bank guarantees in existence at balance date were as follows:

| | 2022 \$'000 | 2021 \$'000 |
|-------------------|----------------|----------------|
| Howrah Bowls Club | 300 | 300 |
| | 300 | 300 |

b) Contract Dispute

The contractor responsible for construction of the Bellerive Public Pier has made a claim against council for additional costs incurred during this project. This matter is currently being resolved between the parties. There is no material impact upon these financial statements

Note: As contingent liabilities, the above items have not been brought to account.

44. Significant Business Activities

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

| | CLARENCE CHILDREN'S SERVICES | | CLARENCE AQUATIC CENTRE | |
|--|------------------------------|-------------------|-------------------------|-------------------|
| | 2021/22 \$'000 | 2020/21 \$'000 | 2021/22 \$'000 | 2020/21 \$'000 |
| REVENUE | | | | |
| User Charges | 4,664 | 4,157 | - | - |
| Grants | 24 | 65 | - | - |
| Rental Income | - | - | 94 | 68 |
| Other Income | 16 | 21 | - | - |
| Total Revenue | 4,704 | 4,243 | 94 | 68 |
| EXPENDITURE | | | | |
| Direct | | | | |
| Employee Costs | 2,453 | 2,231 | - | - |
| Materials and contracts | 1,775 | 1,695 | 362 | 372 |
| Utilities | 10 | 8 | 131 | 140 |
| Other Expenses | 94 | 98 | - | - |
| Indirect | | | | |
| Engineering and Administration | 80 | 73 | - | - |
| Total Expenses | 4,412 | 4,105 | 493 | 512 |
| NOTIONAL COST OF FREE SERVICES RECEIVED | | | | |
| Capital Costs | | | | |
| Depreciation and amortisation | 27 | 20 | 31 | 124 |
| Opportunity cost of capital | 19 | - | 23 | - |
| Total Capital Costs | 46 | 20 | 54 | 124 |
| Competitive neutrality adjustments | | | | |
| Rates and land tax | 16 | 10 | 11 | 6 |
| Calculated Surplus/(Deficit) | 265 | 118 | (430) | (568) |
| Competitive neutrality adjustments | 230 | 108 | (464) | (574) |

Accounting policy – significant business activities

Council is required to report the operating, capital and competitive neutrality costs in respect of each significant business activity undertaken by the council. Council's disclosure is reconciled above. Council has determined, based upon the requirements of the National Competition Policy, that Clarence Children's Services and Clarence Aquatic Centre as defined above are considered significant business activities. Clarence Children's Services is the consolidation of the Rosny Child Care Centre, Family Day Care, Outside of School Hours Care, and Vacation Care. Competitive neutrality costs include notional costs i.e. income tax equivalent, rates and loan guarantees.

In preparing the information disclosed in relation to significant business activities, the following assumptions have been applied:

- The opportunity cost is based on applying the effective (weighted) average interest rate of cash assets per note 16.
- Materials, contracts and employee costs are based on actual expenditure on each activity.
- Tax calculation has not been included as it is considered to be immaterial.
- Depreciation is based on assets associated with the activity.

45. Financial Management Indicators

| | 2022 \$'000 | 2021 \$'000 | 2020 \$'000 | 2019 \$'000 | 2018 \$'000 |
|---|----------------|----------------|----------------|----------------|----------------|
| Net liquid assets/(liabilities) 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. | 69,139 | 59,537 | 57,843 | 58,560 | 56,746 |
| Underlying surplus/(deficit) This measure shows council's estimated operating result net of non-structural items such as specific purpose capital grants and other contributions of capital. | 6,689 | 4,796 | 5,217 | 4,409 | 7,852 |
| Net financial liabilities ratio <i>Net financial liabilities/recurrent income</i> This ratio indicates the net financial obligations of council compared to its recurrent income. <i>*Benchmark: > 0%</i> <i>(within range of -50% to 0% is acceptable)</i> | 90% | 83% | 84% | 88% | 86% |
| Underlying surplus ratio <i>Underlying surplus/(deficit)/recurrent income</i> This ratio serves as an overall measure of financial operating effectiveness. <i>*Benchmark: >1.0</i> | 8.6 | 6.8 | 7.6 | 6.6 | 11.9 |

46. Asset Management Indicators

| | | | | | |
|--|-----|-----|-----|-----|-----|
| Asset consumption ratio roads | 46% | 46% | 45% | 46% | 45% |
| Asset consumption ratio stormwater | 63% | 64% | 52% | 52% | 52% |
| Asset consumption ratio buildings | 88% | 87% | 88% | 89% | 89% |
| <i>Current replacement cost</i> This ratio indicates the level of service potential available in council's existing asset base based on accounting estimates. <i>*Benchmark: >60%</i> | | | | | |
| Asset renewal funding ratio <i>Projected capital outlays/Projected capital expenditure funding</i> This ratio measures council's capacity to fund future asset replacement requirements based on its 10 Year Financial Management Plan. <i>*Benchmark: 100%</i> <i>(within range of 90% to 100% is acceptable)</i> | 95% | 95% | 95% | 96% | 96% |
| Asset sustainability ratio <i>Capital outlays on replacement or renewal of existing assets/annual depreciation expense</i> This ratio calculates the extent to which council is maintaining operating capacity through renewal of its existing asset base. <i>*Benchmark: 100%</i> The Asset sustainability ratio is below benchmark due to the timing of major projects and less expenditure allocated to renewal activities during the year. <i>*Benchmarks as per Auditor-General Report to Parliament 2013/2014</i> | 70% | 86% | 69% | 68% | 79% |

47. Related Party Transactions

a) Responsible Persons

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

Councillors

- Clr Doug Chipman (Mayor)
- Clr Heather Chong (Deputy Mayor)
- Ald Brendan Blomeley
- Clr Luke Edmunds
- Ald Dean Ewington
- Ald Richard James
- Clr Wendy Kennedy
- Clr Tony Mulder
- Ald John Peers
- Ald Sharyn von Bertouch
- Clr James Walker
- Clr Beth Warren

General Manager

- Ian Nelson

b) Councillor Remuneration

| 2021/22 | SHORT TERM EMPLOYEE BENEFITS | | | | |
|--------------|------------------------------|---------------------------------|---------------------------------|--|-----------------|
| NAME | ALLOWANCES \$'000 | VEHICLES ¹ \$'000 | TOTAL COMPENSATION \$'000 | REIMBURSEMENT OF EXPENSES \$'000 | TOTAL \$'000 |
| Mayor | 111 | 24 | 135 | 3 | 138 |
| Deputy Mayor | 55 | - | 55 | 4 | 59 |
| Councillors | 312 | - | 312 | 18 | 330 |
| Total | 478 | 24 | 502 | 25 | 527 |

| 2020/21 | SHORT TERM EMPLOYEE BENEFITS | | | | |
|--------------|------------------------------|---------------------------------|---------------------------------|--|-----------------|
| NAME | ALLOWANCES \$'000 | VEHICLES ¹ \$'000 | TOTAL COMPENSATION \$'000 | REIMBURSEMENT OF EXPENSES \$'000 | TOTAL \$'000 |
| Mayor | 105 | 18 | 123 | 5 | 128 |
| Deputy Mayor | 51 | - | 51 | 2 | 53 |
| Councillors | 303 | - | 303 | 16 | 319 |
| Total | 459 | 18 | 477 | 23 | 500 |

The above statement of allowances and expenses paid to the Mayor, Deputy Mayor and Councillors is provided in accordance with Section 72 of the *Local Government Act 1993*, and AASB 124 *Disclosure of Related Party Transactions*.

- 1 Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance costs and parking. Amount shown is net of costs reimbursed.

47. Related Party Transactions (continued)

c) Key Management Personnel Remuneration

| 2021/22 | NUMBER OF EMPLOYEES | SHORT TERM EMPLOYEE BENEFITS | | | POST EMPLOYMENT BENEFITS | | NON MONETARY BENEFITS ⁶ \$'000 | TOTAL \$'000 |
|---------------------|---------------------|-------------------------------|---------------------------------|--|--|---|--|-----------------|
| REMUNERATION BAND | | SALARY ¹ \$'000 | VEHICLES ² \$'000 | OTHER ALLOWANCES AND BENEFITS ³ \$'000 | SUPER-ANNUATION ⁴ \$'000 | TERMINATION BENEFITS ⁵ \$'000 | | |
| \$40,001–\$60,000* | 1 | 36 | 13 | - | 4 | - | 6 | 59 |
| \$180,001–\$200,000 | 5 | 762 | 60 | - | 95 | - | 42 | 959 |
| \$200,001–\$220,000 | 3 | 524 | 36 | 4 | 70 | - | (11) | 623 |
| \$220,001–\$240,000 | 1 | 185 | 12 | - | 23 | - | (14) | 206 |
| \$320,001–\$340,000 | 1 | 290 | 12 | - | 26 | - | 13 | 341 |
| Total | | 1,797 | 133 | 4 | 218 | - | 36 | 2,188 |

| 2020/21 | NUMBER OF EMPLOYEES | SHORT TERM EMPLOYEE BENEFITS | | | POST EMPLOYMENT BENEFITS | | NON MONETARY BENEFITS ⁶ \$'000 | TOTAL \$'000 |
|---------------------|---------------------|-------------------------------|---------------------------------|--|--|---|--|-----------------|
| REMUNERATION BAND | | SALARY ¹ \$'000 | VEHICLES ² \$'000 | OTHER ALLOWANCES AND BENEFITS ³ \$'000 | SUPER-ANNUATION ⁴ \$'000 | TERMINATION BENEFITS ⁵ \$'000 | | |
| \$20,001–\$40,000* | 1 | 26 | 2 | - | 3 | - | 1 | 32 |
| \$100,001–\$120,000 | 1 | 78 | 7 | - | 10 | 25 | (30) | 90 |
| \$140,001–\$160,000 | 1 | 113 | 12 | - | 29 | - | 26 | 180 |
| \$160,001–\$180,000 | 3 | 419 | 36 | - | 59 | - | 11 | 525 |
| \$180,001–\$200,000 | 1 | 145 | 12 | - | 24 | - | 11 | 192 |
| \$200,001–\$220,000 | 3 | 530 | 36 | - | 70 | - | 11 | 647 |
| \$300,001–\$320,000 | 1 | 273 | 12 | - | 25 | - | 4 | 314 |
| Total | | 1,584 | 117 | - | 220 | 25 | 34 | 1,980 |

* Employees within these remuneration bands were acting in a key management role for a period of greater than four weeks.

The above statement of total annual remuneration paid to employees of Council who hold positions designated by Council as being senior positions is provided in accordance with Section 72 of the *Local Government Act 1993*, and AASB 124 *Disclosure of Related Party Transactions*.

- Salary includes all forms of consideration paid and payable for services rendered and compensated absences.
- The value of vehicles provided reflects that amount specified in individual employment agreements.
- Other allowances and benefits includes the payment of higher duties allowances and cashed out annual leave.
- Superannuation means the contribution to the superannuation fund of the individual.
- Termination benefits include all forms of benefit paid or accrued as a consequence of termination.
- Non-monetary benefits represents movements in accruals for annual and long service leave, and is not included in the determination of remuneration band.

d) Remuneration Principles

Councillors

Councillors are paid allowances and compensation for certain expenses consistent with the *Local Government Act 1993*.

Executives

Remuneration of key management personnel is based on an assessment of current market remuneration for similar positions.

Employment terms and conditions of senior executives are contained in individual employment contracts or relevant industrial awards.

Short term incentive payments

Council does not make short term incentive payments.

e) Transactions with Related Parties

There have been no interests notified to the General Manager by Councillors pursuant to S84 of the *Local Government Act 1993* in respect of any body or organisation with which Council has major financial dealings.



Independent Auditor’s Report

To the Aldermen of Clarence City Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Clarence City Council (Council), which comprises the statement of financial position as at 30 June 2022 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 2022 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 46, nor the Significant Business Activities disclosed in note 44 to the financial report and accordingly, I express no opinion on them.

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

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 Aldermen intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

date of my auditor’s report. However, future events or conditions may cause Council to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

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



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

26 October 2022
Hobart

APPENDIX A

ALLOWANCES AND EXPENSES

The following is a statement of allowances and expenses paid to the Mayor, Deputy Mayor and Councillors provided in accordance with Section 72 of the *Local Government Act 1993*.

| | ALLOWANCE | EXPENSES | TOTAL AMOUNT |
|--|---------------------|--------------------|---------------------|
| Alderman Blomeley | \$31,290.65 | \$7,598.13 | \$38,888.78 |
| Councillor Chipman, Mayor ¹ | \$115,912.18 | \$9,807.85 | \$125,720.03 |
| Councillor Chong, Deputy Mayor | \$54,564.75 | \$5,570.21 | \$60,134.96 |
| Councillor Edmunds | \$31,290.65 | \$1,990.64 | \$33,281.29 |
| Alderman Ewington | \$31,038.29 | \$435.87 | \$31,474.16 |
| Alderman James | \$31,290.65 | \$2,369.81 | \$33,660.46 |
| Councillor Kennedy | \$31,290.65 | \$758.29 | \$32,048.94 |
| Councillor Mulder | \$31,290.65 | \$4,914.37 | \$36,205.02 |
| Alderman Peers | \$31,290.65 | \$1,487.85 | \$32,778.50 |
| Alderman von Bertouch | \$31,290.65 | \$4,403.57 | \$35,694.22 |
| Councillor Walker | \$30,591.71 | \$2,726.78 | \$33,318.49 |
| Councillor Warren | \$31,290.65 | \$1,555.71 | \$32,846.36 |
| | \$482,432.13 | \$43,619.08 | \$526,051.21 |

1) The Mayor also receives a fully maintained vehicle for private use.

APPENDIX B

COUNCILLOR ATTENDANCE

The following is a statement of the attendance of Councillors at Meetings of Council during the 2020-21 financial year, in accordance with Section 72 of the *Local Government Act, 1993*.

COUNCIL MEETINGS

| | MEETINGS HELD | MEETINGS ATTENDED |
|-----------------------|------------------|----------------------|
| Alderman Blomeley | 21 | 21 |
| Councillor Chipman | 21 | 19 |
| Councillor Chong* | 21 | 20 |
| Councillor Edmunds | 21 | 21 |
| Alderman Ewington | 21 | 20 |
| Alderman James | 21 | 21 |
| Councillor Kennedy | 21 | 19 |
| Councillor Mulder | 21 | 21 |
| Alderman Peers | 21 | 21 |
| Alderman von Bertouch | 21 | 21 |
| Councillor Walker | 21 | 21 |
| Councillor Warren | 21 | 21 |

*Leave of Absence approved:

- Councillor Chong – 20 May to 31 May 2022

APPENDIX C

PROVISIONS OF GOODS AND SERVICES

The following is a report in relation to contracts for supply or provision of goods or services valued at or exceeding \$250,000 (excluding GST) that is entered into or extended between 1 July 2021 and 30 June 2022. This is in accordance with Regulation 29 of the *Local Government (General) Regulations 2015*.

| CONTRACT DESCRIPTION | CONTRACT START DATE | CONTRACT EXPIRY DATE | VALUE | BUSINESS NAME OF SUCCESSFUL CONTRACTOR | BUSINESS ADDRESS OF SUCCESSFUL CONTRACTOR |
|--|---------------------|----------------------|--------------|---|---|
| Q1412-21 – Kangaroo Bay Oval – Irrigation Design and Construction | 21/6/21 | 26/7/21 | \$274,618.56 | Irrigation Tasmania Pty Ltd. | Level 10, 737 Bourke Street, Docklands, Victoria 3008 |
| T1418-21 – Sports Field Maintenance at Clarence High School and Geilston Bay High School | 1/1/22 | 31/12/26 | \$820,205.00 | Programmed Property Services | 2 Clayton Road, Notting Hill, Victoria 3168 |
| T1374-20 – Seven Mile Beach Day Area Public Toilets | 31/1/22 | 20/5/22 | \$340,000.00 | Lamcon Pty Ltd Constructions | Unit 1, 442 Elizabeth Street, North Hobart, Tasmania 7000 |
| T1392-20 – Torrens Street Road and Stormwater Upgrade | 26/4/22 | 15/8/22 | \$425,223.00 | State-Wide Earthworks Pty Ltd | Accru Hobart, Level 1, 18 Ross Avenue, Rosny Park, Tasmania 7018 |
| T1309-19 – Risdon Vale Sportsground Lighting Upgrade | 6/6/22 | 21/10/22 | \$348,972.00 | RBD Contracting Services | 49 Best Street, Devonport, Tasmania 7310 |
| T1430-21 – Lindisfarne Oval No. 1 Irrigation and Sub-Soil Drainage- Design and Construct | 4/4/22 | 24/6/22 | \$602,911.00 | Total Turf Care (Carteman Pty Ltd) | 32 Harvest Lane, Old Beach, Tasmania 2017 |
| T1397-20 – Clarence Aquatic Centre- Mechanical Upgrade Stage 1 | 7/4/22 | 24/6/22 | \$706,215.00 | Advanced Contracting Pty Ltd | Level 1, 142 Elizabeth Street, Hobart, Tasmania, 7000 |
| T1437-21 – Annual Asphalt Reseal Program | 28/2/22 | 15/7/22 | \$828,364.33 | Downer EDI Works Pty LTD | Trinity Business Campus, Level 2, 39 Delhi Road, North Ryde, New South Wales 2113 |
| T1435-21 – Amelia Street and Derwent Avenue Lindisfarne Road Reconstruction | 27/6/22 | 16/9/22 | \$575,296.48 | BlackCap Construction Pty Ltd | WLF Accounting & Advisory, Level 1, 160 Collins Street, Hobart, Tasmania, 7000 |
| T1423-21 – Oakbank Road Otago Road Reconstruction | 15/3/22 | 3/6/22 | \$418,187.17 | Stabilised Pavements of Australia Pty Ltd | 62 Burwood Road, Burwood, New South Wales, 2134 |
| Q1319-20 – Spitfarm Road Stormwater Improvements | 7/8/22 | 25/11/22 | \$352,818.50 | State-Wide Earthworks Pty Ltd | Accru Hobart, Level 1, 18 Ross Avenue, Rosny Park, Tasmania 7018 |

The following is a report in relation to contracts for supply or provision of goods or services valued at or exceeding \$100,000 (excluding GST) but less than \$250,000 that is entered into or extended between 1 July 2021 and 30 June 2022. This is in accordance with Regulation 29 of the *Local Government (General) Regulations 2015*.

| CONTRACT DESCRIPTION | CONTRACT START DATE | CONTRACT EXPIRY DATE | PERIODS OF ANY OPTIONS FOR EXTENDING THE CONTRACT | VALUE | BUSINESS NAME OF SUCCESSFUL CONTRACTOR | BUSINESS ADDRESS OF SUCCESSFUL CONTRACTOR |
|--|---------------------|----------------------|--|--|--|--|
| Q1394-2 – Lincoln Street Pedestrian Crossing | 13/9/21 | 22/11/21 | | \$146,176.68 | State-Wide Earthworks Pty Ltd | Accru Hobart, Level 1, 18 Ross Avenue, Rosny Park, Tasmania 7018 |
| Q1414-21 – Frederick Henry Parade-Stormwater Upgrade | 27/1/22 | 18/3/22 | | \$101,933.00 | MMS Tas Civil Pty Ltd | SMARTAX" Unit 13, 39 Murray Street, Hobart, Tasmania 7000 |
| Q1429-21 – South Arm Skate Park, Earth Berm and Fence Construction | 2/5/22 | 15/6/22 | | \$196,024.90 | State-Wide Earthworks Pty Ltd | Accru Hobart, Level 1, 18 Ross Avenue, Rosny Park, Tasmania 7018 |
| Q1424-21 – Social Heart Playground Landscape Upgrade | 30/5/22 | 29/7/22 | Extension of time to 26/05/2022 | \$156,766.00 | Botanic Resources | 4 Stanton Place, Cambridge, Tasmania 7170 |
| T1428-21 – Annual Residential Hard Waste Collection Service 2021 | 11/10/21 | 5/11/21 | | \$212,177.28 | Corporate Maintenance Solutions | 7 Chesterman Street, Moonah, Tasmania 7009 |
| SCHEDULE OF RATE CONTRACTS | CONTRACT START DATE | CONTRACT EXPIRY DATE | VALUE | BUSINESS NAME OF SUCCESSFUL CONTRACTOR | BUSINESS ADDRESS OF SUCCESSFUL CONTRACTOR | |
| T1439-21 – Concrete Supply & Delivery | 15/3/22 | 31/1/23 | Schedule of Rate | Hanson Construction Materials Pty Ltd | Level 10, 35 Clarence Street, Sydney, New South Wales 2000 | |

APPENDIX D

STATEMENT OF GRANTS AND BENEFITS

Statement of Grants and Benefits provided in accordance with *Section 77 of the Local Government Act 1993*.

Amount excludes GST

| RECIPIENT | AMOUNT | RECIPIENT | AMOUNT |
|---|-------------|--|--------------|
| Hobart Cat Centre | \$10,470.00 | Clarendon Vale Neighbourhood Centre (auspicing for One Community Together) | \$14,980.00 |
| Cycling South | \$12,000.00 | Tasmanian Bike Collective | \$14,000.00 |
| Immune Deficiencies Foundation Australia | \$120.00 | Eastern Region Junior Soccer Association | \$1,500.00 |
| Joshua Barnes | \$150.00 | Rotary Club of Lindisfarne Inc. | \$800.00 |
| Blake Nicholas Harper | \$150.00 | Clarence Plains Child & Family Learning Centre | \$1,500.00 |
| Charlotte Barnes | \$150.00 | U3A Clarence Inc. | \$1,500.00 |
| Georgia Chambers | \$150.00 | Choral Productions Tasmania Inc. | \$1,499.00 |
| Cremorne Community Group | \$150.00 | Clarence Sea Scouts | \$1,320.00 |
| Cantiamo Ladies Choir | \$150.00 | Eastern Shore Repair Café Group | \$1,490.00 |
| Chloe Broomhall | \$150.00 | Montagu Bay Junior Soccer Club | \$750.00 |
| Benjamin Callaway | \$150.00 | Neighbourhood Watch Tasmania Inc. | \$1,426.50 |
| Jaxsyn Collins | \$150.00 | Rosny College Springboard Taiko Drummers | \$1,200.00 |
| Daniel Wylie | \$150.00 | Cremorne Community Group | \$1,500.00 |
| Rebecca Ogg | \$150.00 | South Arm Peninsula Residents Association Inc. | \$1,300.00 |
| Jordan Peel | \$150.00 | Rosny Park Tennis Club Inc | \$1,500.00 |
| Samantha Mills | \$150.00 | Howrah School for Seniors | \$797.00 |
| Nicholas Chivers | \$150.00 | Coal River Valley Garden Club | \$1,500.00 |
| Immune Deficiencies Foundation Australia | \$120.00 | Girl Guide Association Tas – Orana Camp | \$500.00 |
| Catherine Burgess | \$100.00 | Clarence Pickleball | \$1,500.00 |
| Jack Woodberry | \$150.00 | Sandford Scouts | \$1,500.00 |
| Jessica Smith | \$150.00 | Dominoes Basketball Club | \$1,194.00 |
| Madeleine Hay | \$150.00 | Lindisfarne RSL Sub-Branch Inc. | \$1,500.00 |
| Warrane Mornington Neighbourhood House Inc. | \$150.00 | Lindisfarne Cricket Club | \$1,000.00 |
| Corpus Christi Primary School | \$150.00 | South Arm Songsters (Community Choir) | \$800.00 |
| Sabastian Wells | \$150.00 | Richmond Fellowship | \$1,500.00 |
| Leo Pigden | \$150.00 | Dynasty DrillDance | \$1,292.00 |
| Mackenzie Wilson | \$150.00 | Triathlon Tasmania | \$1,500.00 |
| Tasmanian 15yrs and under Indoor Cricket team | \$300.00 | Lindisfarne Tennis Club | \$1,500.00 |
| Isabelle Beames | \$150.00 | Reptile Rescue Incorporated | \$1,000.00 |
| Oliver Beames | \$150.00 | Surf Life Saving Tasmania | \$17,797.24 |
| Tom Brown | \$150.00 | Hobart Playback Theatre | \$4,840.00 |
| Phoenix Calvert | \$120.00 | Rural Rate Remissions | \$171,031.00 |
| Lilly Maree Temple | \$150.00 | Council Portion of Pension Remission | \$126,348.00 |
| Oliver Byrne | \$150.00 | Revaluation Rebates | \$7,322.00 |
| Jasper Hay | \$150.00 | Boat Shed Rebates | \$5,075.00 |
| Stella Thompson | \$150.00 | Conservation Covenants Remissions | \$4,282.00 |
| Vibrantz Drill Dance | \$300.00 | Public Benefit Discount and Community service obligations to individuals and groups for leased council properties. | \$231,706.70 |
| Joshua Brooks | \$150.00 | Other community service obligations will be identified when leases are reviewed. | |
| Maddison Brooks | \$150.00 | | |
| Taylor Brooks | \$150.00 | | |





City of Clarence

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 Clarence City Council

