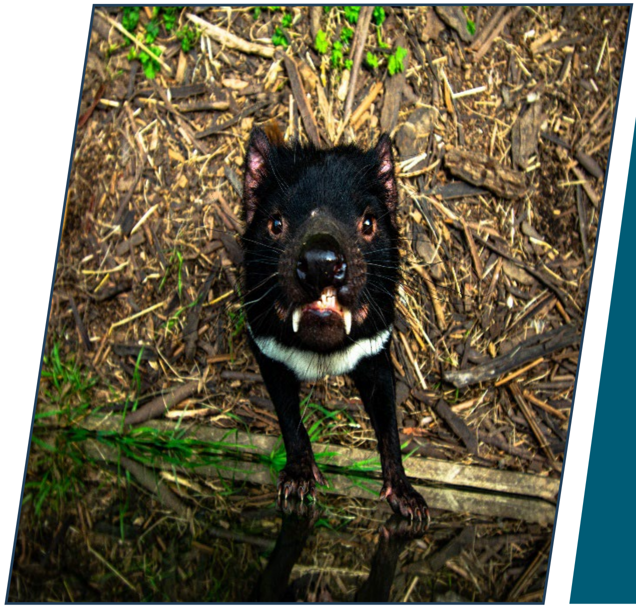
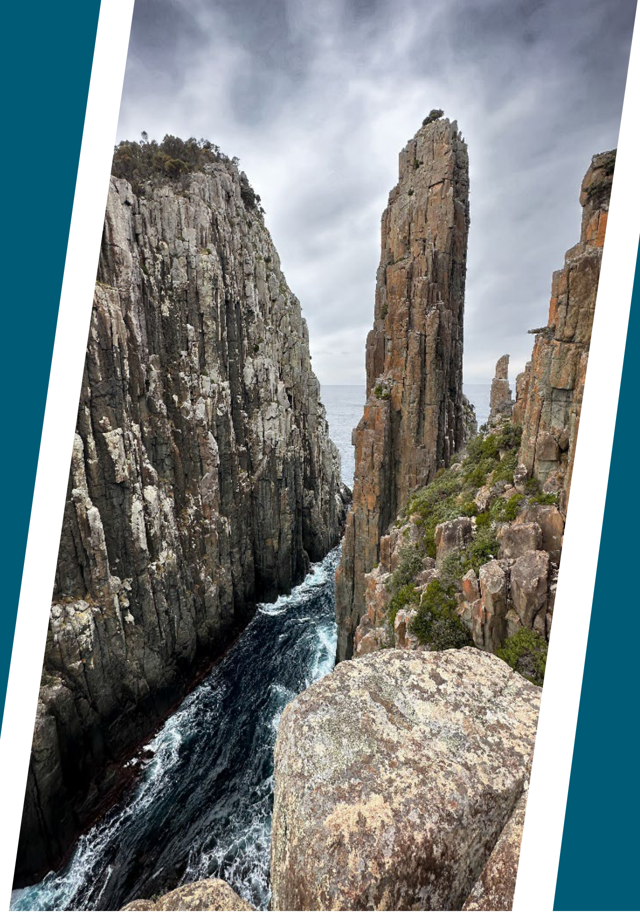
TASMAN COUNCIL





ANNUAL REPORT 2024-2025

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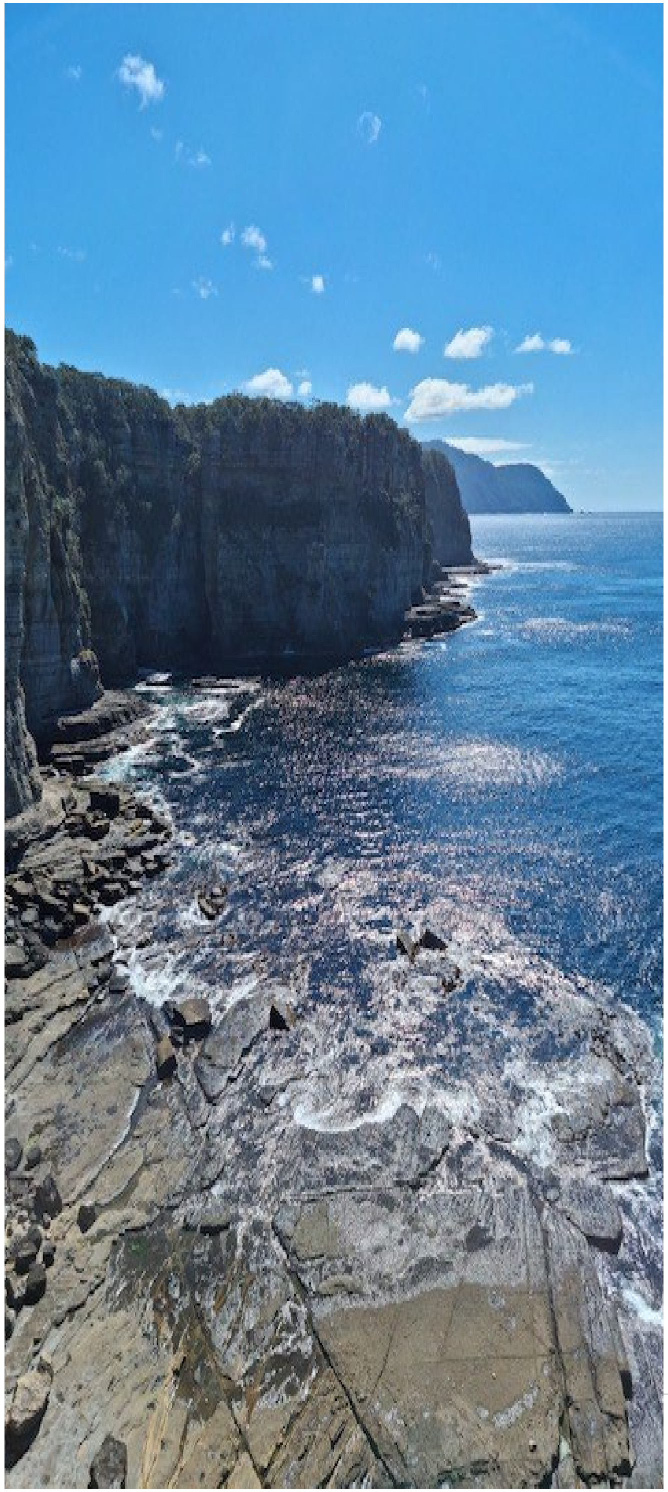
Cover page photos – Hello from the Unzoo: Neville Hodges, Candle Stick Cape Hauy: Jules Witek
Table of Contents photo – Caryn Skeggs



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THE PURPOSE OF THE ANNUAL REPORT

The Tasman Council Annual Report for 2024 -2025 is prepared pursuant to Section 72 of the *Local Government Act 1993* and concludes the Council's reporting cycle for the year.

The Annual Report provides information to the community about the Council's activities for the preceding financial year. This includes reporting against the priority actions outlined in the Council's 2023-2024 Annual Plan. The priority actions in the Council's Annual Plan are informed by the Council's Strategic Plan, in this case the Tasman Council Ten Year Strategic Plan 2021-2031.

This Annual Report has been produced by the Tasman Council; the Tasman Council Ten Year Strategic Plan 2021-2031 is used as a reference document.

INVITATION FOR SUBMISSIONS

Members of the community are warmly invited to make written submissions in regard to this Draft Annual Report. All submissions will be included in the agenda for the Council's **Annual General Meeting to be held at 5:30 pm on 10 December 2025.**

Submissions must be received in hard copy or by email at the Council no later than **5:00 pm on 09 December 2025** and must include the writer's name and contact details. Submissions can be emailed directly to: blake.repine@tasman.tas.gov.au

or posted to:

Tasman Council
Attention: Blake Repine
1713 Main Road
NUBEENA TAS 7184

INFORMATION ABOUT TURRAKANA / TASMAN PENINSULA

The Tasman Municipality is located on Tasmania's picturesque south-east coast and dominated by rolling pastures, heavily timbered forests and surrounded by a dramatic coastline of sheer cliffs, towering rocky outcrops, sheltered bays and sea caves.

Beginning at the southern edge of Dunalley township and encompassing the Forestier and Turrakana/Tasman Peninsulas, the municipal area covers approximately 659.3 square kilometres. Tasman is approximately an hour's drive from Hobart

Like many rural communities, Tasman's population is widely dispersed across a number of small townships and localities, including Nubeena, White Beach, Port Arthur, Eaglehawk Neck, Murdunna, Taranna, Highcroft/Stormlea, Premaydena, Saltwater River, and Koonya. While the resident population remains relatively stable at around 2,700, it experiences a significant seasonal influx. Numbers swell to over 10,000 during the summer months, with peak periods attracting between 30,000 and 35,000 visitors. In total, the region welcomes nearly half a million visitors annually. Visitors come to enjoy beaches, bush walking, fishing and other local attractions. Walking tracks and kayaks provide access to the area's most isolated areas. At Eaglehawk Neck natural rock formations, including the Devil's Kitchen, Tasman's Arch, the Blow Hole and Tessellated Pavements experience high visitor numbers. Port Arthur Historic Site is one of Tasmania's most popular tourism destinations. Tasman also has some of the world's best surf spots at Eaglehawk Neck, Roaring Beach and Shipsterns Bluff. The local economy is based around the visitor sector, health, education, agriculture (beef, sheep, orchards and viticulture), aquaculture, forestry, fishing, and service industries. Distilleries and cellar door outlets continue to grow and broaden our employment and economic base.

TASMAN COUNCIL'S VISION FOR 2021 – 2031

In 2021 the Council adopted a new Strategic Plan setting out the Council's goals and vision for the next ten (10) years.

This annual report is the first to be produced using the 2021 – 2031 Strategic Plan and aligns with the Vision, Mission and Strategic Objectives of the Strategic Plan.

Our Vision:

The Tasman is a sustainable, dynamic and liveable community founded on our people and our natural and cultural attributes.

Our Mission:

To ensure that Tasman is an attractive place to live, work, visit and invest.

Our Strategic Objectives:

- *We have an emphasis on the safety and security of our communities and people, natural heritage and cultural values within an environment increasingly subject to both short term change and longer term risks such as climate change.*
- *We focus on positive, interconnected and balanced community outcomes.*
- *Our governance equitably and professionally balances resource allocation, opportunity and risk management.*
- *We encourage in a transparent manner to manage and facilitate the delivery of services, support our community and maintain and improve our assets in a responsible way.*
- *We are stewards of sustainable development and liveability and support the development of resilience in our community.*

There are a number of actions contained in the Council's Strategic Plan, these are designed to further the above Vision, Mission and Strategic Objectives. Each year the Council produces an Annual Plan which includes actions which will be focused on in that financial year. The actions which have been the focus of the 2023 – 2024 Annual Plan are included in this document, along with the activities that Council has undertaken to progress them.

MAYOR'S REPORT

2024-2025 was a busy and successful year for Tasman Municipality, with many positive results achieved in our project and maintenance programs as well as improvements within our administrative functions. A new software program was introduced to manage Council meeting documentation, and this has resulted in a reduction in paper use and cost savings. Project management changes and electronic tendering have also contributed to improving Council processes and system integrity.

This year's Tasman Community Awards were an emotional occasion as we farewelled our first Lifetime Commitment Award winner, Kaye Fox ASM, shortly after our awards ceremony. Due to ill health, Kaye was unable to be present for the presentation of the award, and it was accepted on her behalf by her granddaughter, Holly. As the award title suggests, Kaye's service to our community continued over her lifetime, right up until her passing.

Congratulations to our 2025 Citizen of the Year, Carey Sharman, for her contribution to our community. Carey's volunteering included roles with the Highcroft-Stormlea CWA and Tasman Conversation Group. Congratulations also to Rianna Sharman, who was recognised with the award of Young Citizen of the year. Our Community Event winner was the Tasman Art & Craft Exhibition, and the Community Group winner was the Rotary Club of Tasman Peninsula. Congratulations to all those members and volunteers, whose invaluable contributions resulted in these awards. Congratulations also to all the other nominees. The large number of volunteers is reflective of the strong community spirit that exists within our broader Tasman Community, supporting and adding vibrancy and entertaining experiences for the benefit of residents.

Council established a Youth Advisory Committee in 2024, and it was pleasing to see a number of achievements in its first year of operation. In community surveys the difficulty in obtaining learner-driver hours had been identified as a key issue. A learner driver program in partnership with the RACT was established as a result. I would also acknowledge and thank donors who provided funding to expand access to this program. Fundraising events were also conducted to support end of year functions for school leavers. A visit by emergency services agencies - including the Tasmanian Rescue helicopter – a road safety promotion and a youth outdoor excursion were also part of activities. Thank you to Cr. Angela Knott, who served as our inaugural councillor representative and chair of the committee. Cr Hannah Fielder is assuming this role for the coming year.

In a first for Tasman, Cricket Tasmania, in partnership with Council, Tasman District School and Tasman Cricket Association volunteers, delivered a cricket blast program for Tasman primary students. As part of the program students received some cricket equipment and tickets to a Big Bash cricket match at Bellerive. Later in the season an additional series of sessions were conducted by Cricket Tasmania, including a visit from Hurricanes Mascot, Captain Hurricane.

Festivals and the Arts again played an important role in our community life and Council was pleased to support them in a range of ways. Lightwave 2024 started our year of events, with the Bee Festival and the Bee Ball adding colour to Spring activities. The inaugural Koonya Village Fair, a free event, was a family favourite with many fun activities enjoyed by the children. The Feast, Art & Craft Exhibition and the Koonya Garlic festival were all very popular and well attended.

This year we completed an economic development strategy for our municipality and work has begun to address the recommendations. This included a five-year employment strategy to understand the future skills needs in our region. Structure Plans for the major townships were also completed on schedule, in the first quarter of 2025. Future land use needs for both residential and commercial purposes were identified. In 2025-26 we will add to this work with more detailed precinct planning for Nubeena and Murdunna.

Two years ago, we commenced working with the State government on their project to improve the Arthur Highway. The original State contribution of $50 million has now increased with the addition of $200 million in Federal funding. However, progress was delayed with another State election. We will advise residents of upgrade locations when State Growth engineers have finalised plans.

In February this year we held a public meeting at Taranna to discuss residents' concerns in relation to internet and mobile phone services across Tasman. We were successful in our advocacy, with several new commitments made and others financed in the financial year 2025-26. The upgrade of Telstra's White Beach mobile tower has been completed, and they have advised that a new tower will be built in Murdunna, along with a major upgrade to their Koonya tower in the coming financial year.

Council continued its engagement with TasNetworks in our quest to improve the reliability of our electricity supply. A number of improvements to network resilience during weather events have been completed and we remain in discussion with TasNetworks to achieve further upgrades.

Council is continuing to work on planning for the walking track between Nubeena and White Beach. This requires a number of approvals as it traverses cultural heritage sites as well as Parks Tasmania properties. Additional funding was received from the Federal government to ensure the full length of the track can be constructed. Work to improve the drainage at Premaydena Oval was completed and works on our other recreational assets is proceeding. Road improvements across the municipality have been ongoing – including repair and resealing of Saltwater River Road.

I take this opportunity to thank our General Manager, Blake Repine, and his Council team for their work on behalf of our community. Thank you to Deputy Mayor Maria Stacey and Councillors for your contribution over the past year. Thank you also for your work on the various Council and community committees.

Your Council is committed to strengthening our community and working with State and Federal Governments to help maintain, develop and add to our infrastructure and services. We will continue to strive to ensure that Tasman remains the best place to live, work and play.

Yours sincerely,

Cr Rod Macdonald

GENERAL MANAGER’S REPORT

It is with great pleasure that I present the General Manager’s Report for the 2024–2025 financial year. This year has been one of continued progress, collaboration, and strategic focus as Council works to deliver outcomes that strengthen our community, improve local infrastructure, and ensure long-term financial sustainability.

Across the organisation, our team has remained committed to delivering quality services and projects that reflect the aspirations of the Tasman community. We have continued to enhance internal systems, governance, and service delivery, while maintaining a strong emphasis on transparency, accountability, and sound financial management.

A key highlight of the year has been the significant progress made toward the Nubeena–White Beach Walking Path, a transformative project that will provide a safe, accessible, and scenic link between two of our most visited coastal communities. This initiative embodies our vision of creating a more connected and active region.

I would like to extend my sincere thanks to both the State and Federal Governments for their invaluable funding support for this project. Their investment demonstrates a strong commitment to regional communities and to projects that improve health, tourism, and liveability outcomes across Tasmania.

In addition to this, Council has advanced work on a range of infrastructure priorities including road renewals, community facility upgrades, and environmental management programs. We have also continued to strengthen relationships with our community organisations, volunteers, and local businesses, whose dedication and collaboration are vital to the success of our region.

Operationally, we have focused on building a resilient and future-ready workforce. This includes modernising our systems, improving asset management practices, and embedding a culture of continuous improvement across all levels of the organisation. Council has also taken active steps to strengthen long-term financial planning, ensuring that we can continue to provide essential services while planning responsibly for growth and future infrastructure needs.

Looking ahead, the 2025–2026 year will see a strong focus on the redevelopment of the Tasman Waste Transfer Station and the continued development of the Taranna Fitness and Wellbeing Centre. These projects will provide modern, fit-for-purpose facilities that enhance community amenity, support healthier lifestyles, and strengthen our environmental performance.

The Waste Transfer Station redevelopment will also enable greater participation in the circular economy, increasing opportunities for resource recovery, reducing landfill waste, and promoting sustainable practices within the community. Together, these initiatives demonstrate Council's commitment to building a thriving, healthy, and sustainable future for the Tasman region.

I would like to thank the Mayor and Councillors for their leadership and guidance, and the dedicated staff of Tasman Council for their professionalism, adaptability, and commitment to serving our community. Finally, I thank our community members, whose engagement, feedback, and cooperation continue to drive the success of our shared vision for the Tasman Peninsula.

Together, we are building a stronger, more connected, and more resilient Tasman community.

Kind regards,

Blake Repine
General Manager

ELECTED MEMBERS AS AT 30 JUNE 2025

The Tasman Council is established under the provisions of the *Local Government Act 1993*. The Council consists of seven (7) elected members, with Council elections held on an 'all in all out' basis. Councillors are elected for a period of four (4) years, or until the end of the current term if replacing a Councillor who has resigned or left the Council for some reason. The Mayor and Deputy Mayor are also elected for a period of four (4) years. As of 30 June 2025, the following representatives were elected to the Tasman Council:

Mayor Rod Macdonald

Deputy Mayor Maria Stacey

Cr. Steve McQueeney

Cr. Hannah Fielder

Cr. Alan Hull

Cr. Angela Knott

Cr. Kelly Spaulding

COUNCILLORS ATTENDANCE AT MEETINGS AND WORKSHOPS

Cr Kelleher Resigned in October 2024 – Cr Hull elected. Cr Sharman Resigned in November 2024 - Cr McQueeney elected in By-Election; NA indicates Councillor was not elected in that month.

Councillor Attendance at Meetings of the Tasman Council 2024-2025									
	Mayor Rod Macdonald	Deputy Mayor Maria Stacey	Councillor Hannah Fielder	Councillor Alan Hull	Councillor Angela Knott	Councillor Kelly Spaulding	Councillor Daniel Kelleher	Councillor Jim Sharman	Councillor Steve McQueeney
24 July 2024	Y	Y	Y	N/A	Y	Y	Y	N	N/A
28 August 2024	Y	Y	Y	N/A	Y	N	N	Y	N/A
25 September 2024	X	Y	Y	N/A	N	Y	Y	Y	N/A
23 October 2024	Y	Y	Y	N/A	Y	Y	Y	Y	N/A
27 November 2024	Y	Y	Y	Y	N	Y	N/A	N/A	N/A
11 December 2024	Y	Y	Y	N	Y	Y	N/A	N/A	N/A
22 January 2025	Y	Y	N	Y	Y	Y	N/A	N/A	N/A
26 February 2025	Y	Y	Y	Y	Y	Y	N/A	N/A	Y
26 March 2025	Y	Y	Y	N	Y	Y	N/A	N/A	Y
16 April 2025	Y	N	Y	Y	Y	Y	N/A	N/A	N
28 May 2025	Y	Y	Y	Y	Y	Y	N/A	N/A	Y
18 June 2025	Y	Y	Y	N	Y	Y	N/A	N/A	Y

COUNCILLORS ATTENDANCE AT WORKSHOPS

Council workshops are not required under the *Local Government Act 1993.* Council held the following workshops which were well attended by all councillors.

2024-2025 Workshops of the Tasman Council
24 July 2024
28 August 2024
25 September 2024
23 October 2024
27 November 2024
11 December 2024
22 January 2025
26 February 2025
26 March 2025
16 April 2025
28 May 2025
18 June 2025

Sunset reflections - Saltwater River – Photo: Jules Witek

PARTICIPATION OF COUNCILLORS AS REPRESENTATIVES ON COMMITTEES

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

Councillor Committee Participation as at 30 June 2025	
Councillor	Committees Nominated To Attend (as at November 2024 unless otherwise noted)
Mayor Rod Macdonald	Local Government Association of Tasmania (LGAT) Southern Tasmania Councils Authority (STCA) Municipal Emergency Management Committee (Chair) Southeast Regional Development Association (SERDA) Destination South (DST) Port Arthur Historic Site Management Authority (PAHSMA) Community Advisory Committee
Deputy Mayor Maria Stacey	Local Government Association of Tasmania (LGAT) – *proxy* Audit Panel Committee Southeast Regional Development (SERDA) - *proxy* Taranna Community Hall Committee Tasman Civic Centre Committee Tasman Heritage Advisory Panel

Cr. Angela Knott	Audit Panel Committee Copping Refuse Disposal Site Joint Authority Tas Waste South Taranna Community Hall Committee – *proxy* Youth Advisory Committee
Cr. Alan Hull	TasWater – Owners Representative – *proxy* Copping Refuse Disposal Site Joint Authority – *proxy*
Cr. Hannah Fielder	Koonya Hall Committee Tasman Civic Centre Committee – proxy Tasman Voice for Health
Cr. Kelly Spaulding	TasWater – Owners Representative Tasman Business & Tourism Association (TBTA)

Pelicans in Parsons Bay – Photo: John Davies

COUNCILLORS LEARNING AND DEVELOPMENT

In accordance with regulation 37(d) of the *Local Government (General) Regulations 2025* a statement of the core learning and development activities and the completion of online learning modules by councillors.

NOTE: The redevelopment of the site where courses are hosted has temporarily impacted course completion rates.

LP	Role	Council	First name	Last name	Progress%	LP1 - M1	LP1 - M2	LP2 - M1	LP2 - M2	LP2 - M3	LP3 - M1	LP3 - M2	LP3 - M3	LP3 - M4	LP3 - M5	LP3 - M6	LP3 - M7	LP3 - M8	LP3 - M9	LP3 - M10
LP1	Councillor	Tasman Council	Hannah	Fielder	100	Y	Y													
LP1	Councillor	Tasman Council	Angela	Knott	100	Y	Y													
LP1	Mayor	Tasman Council	Rodney	Macdonald	0															
LP1	Deputy Mayor	Tasman Council	Maria	Stacey	100	Y	Y													
LP1	Councillor	Tasman Council	Kelly	Spaulding	100	Y	Y													
LP1	Councillor	Tasman Council	Alan	Hull	0															
LP1	Councillor	Tasman Council	Steve	McQueeney	100	Y	Y													
LP2	Councillor	Tasman Council	Hannah	Fielder	100			Y	Y	Y										
LP2	Councillor	Tasman Council	Angela	Knott	100			Y	Y	Y										
LP2	Mayor	Tasman Council	Rodney	Macdonald	0															
LP2	Deputy Mayor	Tasman Council	Maria	Stacey	70															
LP2	Councillor	Tasman Council	Kelly	Spaulding	100			Y	Y	Y										
LP2	Councillor	Tasman Council	Alan	Hull	0															
LP2	Councillor	Tasman Council	Steve	McQueeney	100			Y	Y	Y										
LP3	Councillor	Tasman Council	Hannah	Fielder	0															
LP3	Councillor	Tasman Council	Angela	Knott	100						Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
LP3	Mayor	Tasman Council	Rodney	Macdonald	0															
LP3	Deputy Mayor	Tasman Council	Maria	Stacey	19															
LP3	Councillor	Tasman Council	Kelly	Spaulding	46						Y	Y	Y							
LP3	Councillor	Tasman Council	Alan	Hull	0															
LP3	Councillor	Tasman Council	Steve	McQueeney	60						Y	Y	Y	Y		Y				

COUNCILLORS ALLOWANCE AND EXPENSES

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

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

Councillor Allowance and Expenses for the 2024-2025 Financial Year *(figures rounded)*			
Councillor Name	Total Allowance Paid	Total Expenses Paid	Total Remuneration
Mayor Rod Macdonald	$38,743.67	$739.44	$39,483.11
Deputy Mayor Maria Stacey	$22,756.24	$0.00	$22,756.24
Crl Steve McQueeney 21.03.2025 to 30.06.2025	$3,768.43	$0.00	$3,768.43
Crl Hannah Fielder	$11,071.11	$0.00	$11,071.11
Crl Daniel Kelleher 01.07.2024 to 21.10.2024	$3,560.00	$0.00	$3,560.00
Crl Angela Knott	$11,071.11	$0.00	$11,071.11
Crl Kelly Spaulding	$11,071.11	$0.00	$11,071.11
Crl Jim Sharman 01.07.2024 to 21.11.2024	$4,495.67	$0.00	$4,495.67

The above Councillor Allowances and Expenses have been rounded in accordance with the Annual Financial Report.

FINANCIAL PERFORMANCE SNAPSHOT – HOW OUR RATES ARE SPENT

WHERE DO MY RATES GO?

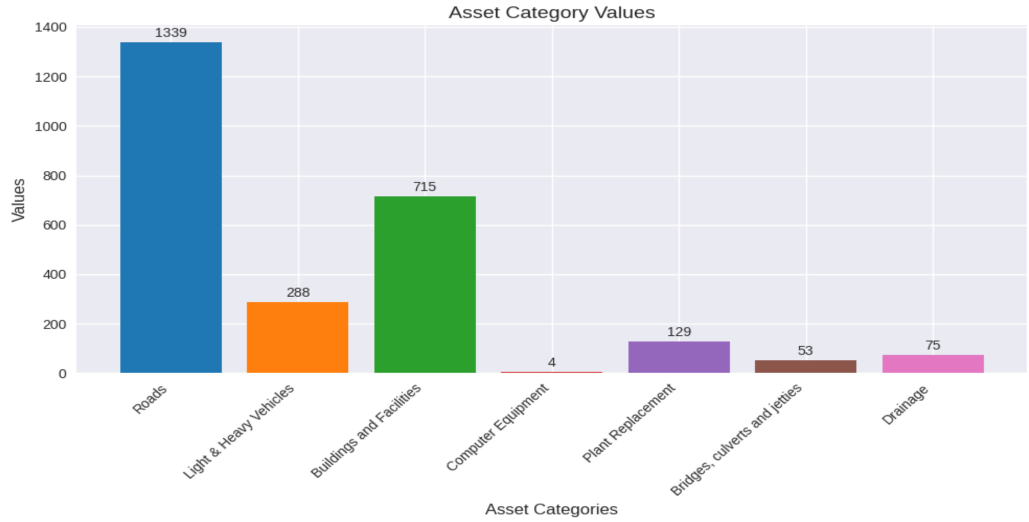
For every $100 Council collects in Rates and Charges, it is Estimated that we spend it in the following areas:

Roads, Bridges and Other Infrastructure	38.87%
Governance and Administration	28.53%
Regulatory and Development Services	18.34%
Waste Management	10.14%
Reserves and Community Buildings	2.37%
Councillor Allowances and Expenses	1.75%

INCOME	$'000
Rates and Charges	$6,697
Statutory Fees and Fines	$179
User Fees	$157
Grants	$1,232
Contributions – Cash	$0
Interest	$515
Other Income	$352
Investment Revenue (TasWater)	$12
Capital Income	$2,155
TOTAL	$11,299

EXPENDITURE	$'000
Employee Benefits	($3,040)
Materials and Services	($3,495)
Depreciation	($2,460)
Finance Costs	($1)
Other Expenses	($940)
TOTAL	($9,936)
NET RESULT FOR THE YEAR	$1,363

CAPITAL WORKS PROGRAM 2024-2025



Tasman Council Works Crews – Photos: Matthew McPherson

CAPITAL WORKS PROGRAM 2024-25	$'000
Roads	1,339
Light & Heavy Vehicles	288
Buildings and Facilities	715
Computer Equipment	4
Plant Replacement	129
Bridges, culverts and jetties	53
Drainage	75
TOTAL	2,603

STATUTORY REPORTING

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

Enterprise Powers Statement

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

Donation of Land Statement

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

Ombudsman's Complaints

Council received notice that under the *Ombudsman Act 1978*, Nil complaints were received by the Ombudsman Office during 2024 - 2025.

Integrity Commission Complaints

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

Code of Conduct Complaints

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

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

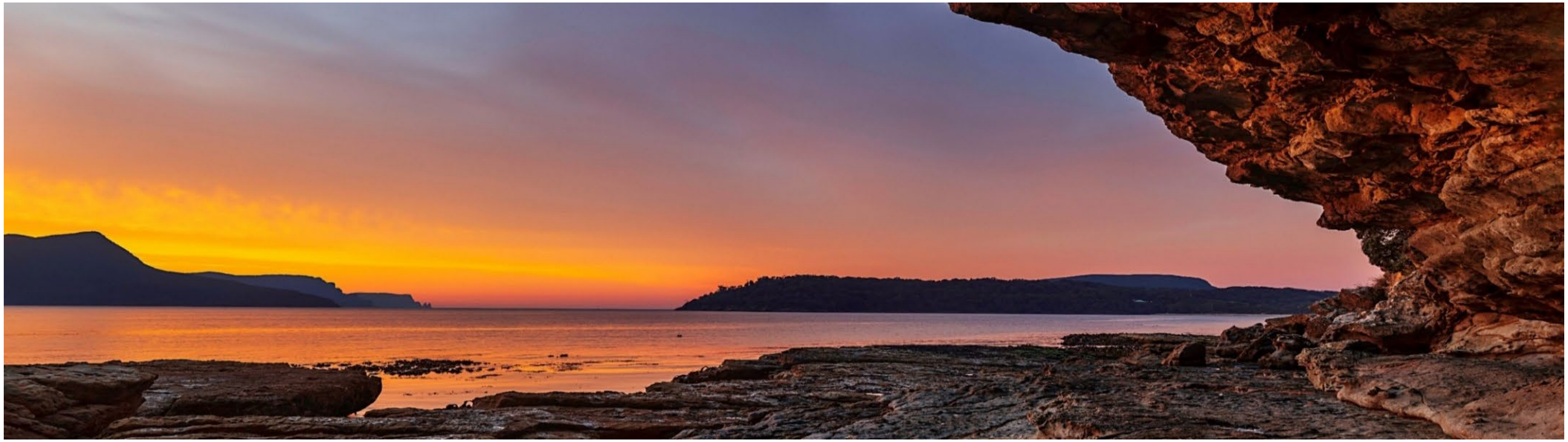
The Tasman Council received three applications for Assessed Disclosure in accordance with Section 23 of the *Right to Information Act 2009* during this reporting period. All applications were assessed and decided within the statutory time frame. There were no appeals to decision made.

Contracts for the supply of goods and services

In accordance with Regulation 29 of the *Local Government Act Regulations 2015*, one contract for the purchase of Goods and Services valued at or above $250,000 (excluding GST) where entered into in the 2024-2025 financial year.

Key Personnel Remuneration

In accordance with Section 72 (1) (cd) of the *Local Government Act 1993*, the Council is required to report on the total annual remuneration paid to employees who hold senior positions (as defined by the Act). Tasman Council has one (1) employee who meets this threshold, that employee is in the $190,000 - $215,500 salary range. Total remuneration includes salary and superannuation package.



Tessellated Pavement - Eaglehawk Neck – Photo: Jill Pierce

GRANTS, ASSISTANCE AND BENEFITS PROVIDED UNDER SECTION 77(1) OF THE *LOCAL GOVERNMENT ACT 1993*

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

Tasman Council Community Assistance Grants 2024 – 2025

Each year the Tasman Council provides the opportunity for community organisations and other eligible entities to apply for a Tasman Council Community Assistance Grant, in the 2024 – 2025 Financial Year the following organisations received funding.

Organisations Funded	Amount
Impression Bay Community Development Association	$3,000
Tasman Cricket Association	$3,000
Eaglehawk Neck Community & Hall Association	$1,207
Rotary Club of Tasman	$3,000
Dignity Supported Gardening	$780
Parrdarrama Pungenna Aboriginal Corporation (PPAC)	$3,000
CWA Nubeena	$3,000
Fat Beets Food Hub	$2,800
Dunalley Tasman Neighbourhood House	$2,550
CWA Highcroft/Stormlea	$3,000
Church of Christ Nubeena	$856
Tasman Peninsula Singers	$250
Turrakana Tasman Arts	$3,000
Tasman Be Active Collective	$3,000
Sommers Bay Community Association	$2,303
TOTAL	$34,746

Donations & Contributions

During the 2024 – 2025 financial year the Tasman Council supported the community through the following donations, sponsorships and contributions.

- Sponsorship of $3,000 towards the Tasman Landcare Group Inc, annual tree purchasing and planting
- Sponsorship of $3,000 towards the Koonya Garlic Festival 2025
- Sponsorship of $727 towards the Lions Club of Tasman Swimming Pool Association
- Sponsorship of $3,000 towards the Murdunna Community Group
- Sponsorship of $5,000 towards the Turrakana Tasman Arts – Lightwave Festival 2025
- Donation of $300 to Tasman District School

These Contributions & Donations totalled $17,727 in 2024 – 2025.

Rates Remissions

There were no rates remissions actioned by the Council in 2024 – 2025.

Golf with a view - Tasman Golf Club – Photo: Unknown

In-Kind Support Provided during 2024-2025

Name	Details	Approx. Value
Tasman Rotary – Bee Ball	Waiver of hall hire fees	$1,228.15
Tasman Swimming Pool Association	Waiver of fee for food business application for Tasman Art & Craft Exhibit 2025	$31.45
Eaglehawk Neck Fire Brigade	Collection and disposal of waste to Nubeena Waste Transfer Station from Eaglehawk Neck roadsides	$121.00
Eaglehawk Neck Fire Brigade	Collection and disposal of waste to Nubeena Waste Transfer Station from Eaglehawk Neck roadsides	$22.00
Eaglehawk Neck Coastcare	Collection and disposal of waste to Nubeena Waste Transfer Station from Eaglehawk Neck roadsides	$22.00
Total Value Of In-Kind Support Provided		$1,393.15

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

Type of Support	Value
Tasman Council Community Assistance Grants	$34,746.00
Donations and Contributions	$17,727.00
In-Kind Support	$1,393.15
Grand Total of Support Provided to Our Community Under Section 77 (1) of the *Local Government Act 1993.***	$58,866.15

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

COPPING REFUSE DISPOSAL SITE JOINT AUTHORITY

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

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

Net operating result of the Authority for 2024-25
before tax was a profit of $7.655M (2023-2024 $7.10M)
Surplus for the year was $5.652M (2024-24 $5.51M)
Result in $395267 (2023-24 $381396)
Total investment $2.817M (2023-24 $2.2976M)


Bell Tower Port Arthur – Photo: Neville Hodges

REPORTING AGAINST THE *PUBLIC DISCLOSURES ACT 2002*

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

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

PUBLIC HEALTH STATEMENT: GOALS AND OBJECTIVES

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

To support the community, Council continues to provide clear and reliable information on public and environmental health matters. This includes regular site inspections across the municipality, direct engagement with residents, and the preparation and distribution of helpful documents and fact sheets.

Food Act 2003

Council's responsibilities in accordance with the *Food Act 2003* involve licensing of food businesses and food premises inspections to ensure safe food hygiene standards are met. There were 48 food premises registered in the Municipality for the 2024-2025 financial year as categorised in the table below: -

Number of food businesses registered and category;

Type	Number
Category P1	11
Category P2	29
Category P3	5
Mobile	3
TOTAL	48

There were no applications for temporary Food Licences received.

Council continues to provide food businesses with information in relation to the mandatory food safety supervisor training that came into effect in December 2023. This training is mandatory across food businesses statewide. The courses can be undertaken with a registered training authority by the nominated food safety supervisor in a number of ways including face - to- face, online, or a combination of both. Council will continue to provide businesses with information and support as required.

DOG MANAGEMENT

Dog Management		
Number of Dogs Registered	**477**	
Number of Kennel Licences Issued	**0**	
Number of Dogs Impounded	**15**	
Number and Location of Cautions Notices Issued	**9**	
Number and Location of Infringement Notices Issued	**3**	
Infringement Notices		
A total of three (3) Dog Infringement Notices were issued in the following locations:	Nubeena	**1**
	White Beach	**1**
	Saltwater River	**1**
Caution Notices		
A total of nine (9) Caution Notices were issued in the following locations:	Nubeena	**2**
	Stormlea/Highcroft	**1**
	Port Arthur	**2**
	Saltwater River	**1**
	Murdunna	**1**
	Premaydena	**2**
Complaints		
Number of formal complaints received & locations they relate to:		**0**
Financial evaluation of provisions of animal control services	$10,966.06 income from Dog Licences with an operating expense of $3,812.85	
Declared Areas – number and locations		
There are currently 34 declared areas; these areas are:		
Dog walking area (one of these areas has restrictions based on other activities taking place)	11	
Dog exercise area (some of these areas have restrictions at certain times/seasons)	9	
Dog prohibited area (some of these areas allow dogs at certain times)	17	
Number of Animal waste dispensers	20	
Summary of Dogs declared to be dangerous	1	

REPORTING AGAINST COUNCIL'S *CLIMATE CHANGE STRATEGY – MITIGATION, ADAPTATION, RESILIENCE*

Council and Municipality Energy Use and Greenhouse Gas Emissions Data

This is the sixth year of reporting energy use and greenhouse gas emissions data. Note some data previously reported may have changed as emissions factors and other assumptions can be updated retrospectively by the State Government.
Emissions are reported in tonnes CO_2-e (equivalent). This includes the emissions from electricity generation; fuel use and waste sent to landfill. Greenhouse gases other than carbon dioxide (such as methane generated from landfill and nitrous oxide from fuel) are converted to an equivalent mass of CO_2. Emissions from waste are estimated by the weight and composition of material sent to landfill and the associated landfill gas and other emissions at the landfill site. The Southern Waste Solutions landfill at Copping has facilities to capture methane which is used to generate electricity greatly reducing the emissions at the site. Emissions generated through the collection and transportation of waste by contractors are not included.

Council Electricity Use Emissions

Financial Year	Council Offices + Depot		Street Lighting		Halls + Sportsgrounds		Other Facilities		Total		% of total council emissions
	energy use (kWh)	emissions (tCO_2-e)	energy use (kWh)	emissions (tCO_2-e)	energy use (kWh)	emissions (tCO_2-e)	energy use (kWh)	emissions (tCO_2-e)	energy use (kWh)	emissions (CO_2-e)	
2019/20	35,506	5.33	25,074	3.76	24,520	3.68	27,149	4.07	112,249	16.84	2.6%
2020/21	38,524	4.94	20,967	3.56	20,558	3.49	21,026	3.57	101,075	15.57	2.1%
2021/22	30,310	3.38	21,007	3.36	25,857	4.14	22,469	3.6	99,642	14.47	2.0%
2022/23	30,084	3.44	20,812	3.54	23,364	3.95	15,477	2.74	89,737	13.66	2.0%
2023/24	26,217	1.84	20,732	2.49	31,959	3.84	18,354	2.20	97,262	10.37	1.6%
2024/25	**28,867**	**2.71**	**21,014**	**3.15**	**40,616**	**6.09**	**25,750**	**3.86**	**116,247**	**15.82**	**2.6%**
change from 2023/24	**10.1%**	**47.3%**	**1.4%**	**26.5%**	**27.1%**	**58.6%**	**40.3%**	**75.5%**	**19.5%**	**52.6%**	

A 16.5kW solar panel array was installed on Council Offices and was operating from September 2020.

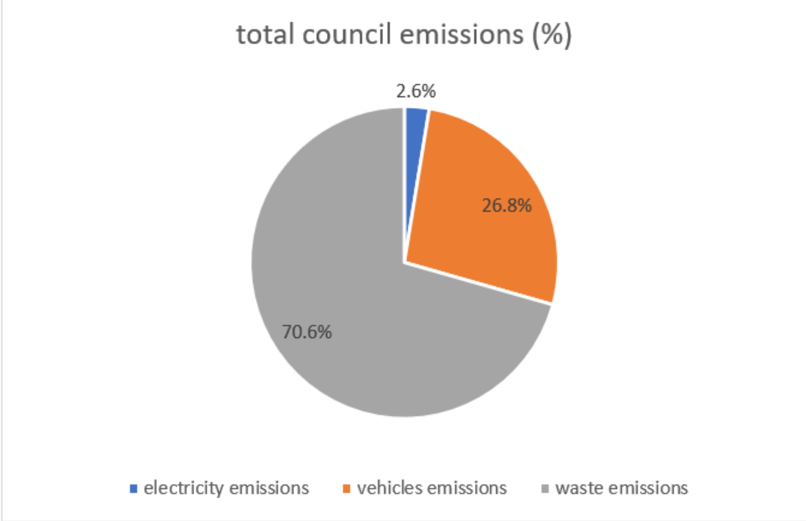
Council Vehicles' Emissions

Financial Year	diesel (L)	ULP (L)	total fuel (L)	Diesel (tCO_2-e)	ULP (tCO_2-e)	total (tCO_2-e)	% of total council emissions
2019/20	52,522	3,802	56,325	142.7	8.8	151.5	23.1
2020/21	57,878	4,080	61,958	157.3	9.4	166.7	22.5
2021/22	57,136	7,675	64,810	155.3	17.7	173.0	23.9
2022/23	58,686	7,479	66,165	159.5	17.3	176.8	26.3
2023/24	62,359	4,485	66,844	169.5	10.4	179.9	28.4
2024/25	**56,561**	**4,043**	**60,604**	**153.7**	**9.4**	**163.1**	**26.8**
change from 2023/24	**-10.1%**	**-5.8%**	**-9.6%**	**-10.1%**	**-5.8%**	**-9.7%**	

Council and Municipality Energy Use and Greenhouse Gas Emissions Data

Emissions from Waste Sent to Landfill

Financial Year	weight (t)	emissions (tCO_2-e)	% total council emissions
2019/20	988	486.5	74.3
2020/21	1,131	557.0	75.3
2021/22	1,092	537.6	74.1
2022/23	974	479.5	71.4
2023/24	910	444.1	70.0
2024/25	905	430.3	70.6
change from 2023/24	**-0.5%**	**-3.1%**	



In summary, Tasman Council's greenhouse gas emissions were 609 t-CO_2-e in 2024/25 a reduction of 25t from 2023/24.

Emissions from electricity use increased by 5.45t or 53%

Emissions from vehicles reduced by 16.8t or 9.3%

Emissions from waste reduced by 13.8t or 3.1%

Note:

The Scope 2 emissions factor for grid electricity increased from 0.12 kgCO_2-e/kWh in 2023/24 to 0.15 kgCO_2-e/kWh in 2024/25, an increase of 25%. This has resulted in larger percentage increase in emissions for electricity use than the increase in energy use would suggest. There has been no explanation by the State Government as to why the factor increased by this amount.

TASMAN COUNCIL AUDIT PANEL REPORT 2024-25

The Tasman Council Audit Panel is pleased to be able to present its Report for the year 2024-25.

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

Tasman Council Audit Panel has been established since 2014. The current membership in accordance with the approved Audit Panel Charter is three independent members (including Chair) and two nominated Councillors.
During the year Robert Hogan was re-appointed for a further year as a member on the expiration of his three-year term in May 2025.

During the year there was no changes in elected members on the Audit Panel.

The Panel met on five (5) occasions during the year and the attendance was:

- David Strong (Independent Chair) 6 meetings / 6 attended
- Robert Hogan, independent member 6 meetings / 6 attended
- Peter Murfett, independent member 6 meetings / 6 attended
- Maria Stacey, nominated Councillor 6 meetings / 6 attended
- Angela Knott, nominated Councillor 6 meetings / 6 attended

As required by the *Order*, the General Manager attended six (6) meetings.

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

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

The *Order* requires that an Audit Panel prepare an annual work plan, the Panel drafted an annual work plan and presented the work Plan to the Council.

In accordance with the Charter, the following matters were actioned in accordance with the Panel's Work Plan in 2024-25 plus commentary of matters not addressed is provided.

External Audit

- Met with the External Auditors
    - to discuss their audit strategy for 2024-25
    - to discuss the outcomes of the financial audit for 2023-24 and the issues with the presentation and delays with the audit
    - to discuss the audit findings arising from the audit of the 2023-24 financial statements and what (if any) improvements were required to avoid an accordance in future years.
- Reviewed any performance audits undertaken by external audit for impacts on the operations of the Council.
- Monitored management's implementation of audit recommendations.

Annual Audited Financial Statements

- The Audit Panel met to review the draft 2024-25 financial statements prior to submission to Audit Tasmania.
- The Audit Panel met with Audit Tasmania during the year to discuss the outcomes of the 2023-24 financial year audit and what the issues were that delayed the issuing of the audit report. The Panel discussed with management what needed to occur to avoid the issues raised by Audit Tasmania.
- The Audit Panel met the external auditors to discuss the progress to date of auditing the financial statements for 2024-25 and their audit strategy. The Panel discussed with management the valuation process and made some recommendations to managing the process with the external auditors.

Part 7 Plans

- The Panel was again unable to review most of the Part 7 plans; however, it was noted that towards the end of 2024-25 management had acquired resources and there is a definitive plan to address the reviewing the various plans during 2025-26. As in previous years is has be noted that it is a concern to the Audit Panel that it is unable to review the Plans. The Plans will be listed on the Panel’s Work Plan for 2025-26.

Risk Management

- The risk management framework was discussed at every meeting.
- During the year, the Panel reviewed the Risk Management Policy and Risk Management Strategy.
- It is pleasing that the Council and management have made significant progress with the risk management framework during the year and risk management is being embedded into day-to-day decision making.

Internal Control

- Checking compliance with regulations, policies, best practice guidelines, instructions and contractual arrangements was discussed regularly. Again, resourcing is crucial to ensure that the Council has appropriate internal controls and that regular independent reviews are conducted.
- Monitoring the progress of any major lawsuits facing the Council.
- The Audit Panel reviewed several policies and provided feedback during the year.
- The Audit Panel reviewed the progress made by Council in implementing the recommendations from the ACSC report.
- The Audit Panel made recommendations on improving the readability of the budget papers.
- It was pleasing that the Council has appointed Bentleys as internal auditors. The Panel has met with the internal auditors to discuss the internal audit plan and provide feedback.
- The Panel approved an Internal Audit Charter.

A copy of the minutes of each Audit Panel meeting was submitted to Council for its information. It is disappointing again not all aspects of the Audit Panel's Work Plan were completed and, in some instances, not commenced due to administrative delays or issues.

The Panel reviewed the Audit Panel Charter and submitted to the Council and was approved.

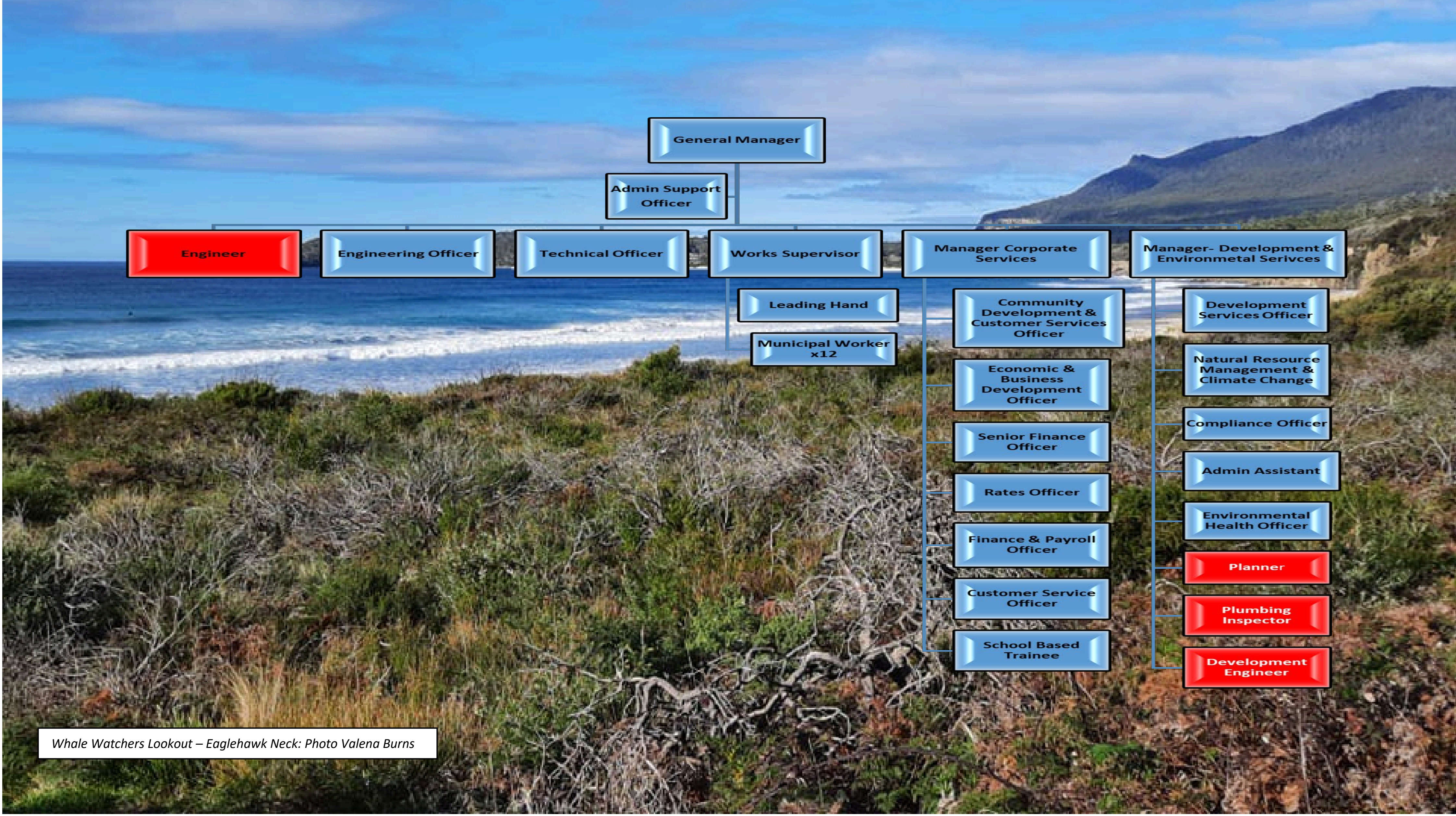
There were no specific matters referred by Council for consideration of the Panel during 2024-25.

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

I wish to take the opportunity to thank all Councillors for their ongoing support of the role of Audit Panel and to my fellow members of the Audit Panel for your input and assistance at the meetings.

David Strong
Audit Panel Chairperson
9 November 2025

TASMAN COUNCIL ORGANISATION CHART
30 JUNE 2025



Whale Watchers Lookout – Eaglehawk Neck: Photo Valena Burns

STRATEGIC REPORTING AGAINST THE 2024-2025 ANNUAL PLAN

Most activities of every Council in Tasmania are governed by the *Local Government Act (Tas) 1993*, as Council's governing legislation it sets out a number of specific functions, but also broadly defines the Council as being responsible for the promoting the wellbeing and interests of the community and good government of the Municipality.

More specifically Councils are responsible for some State Government requirements such as dog control, planning and building compliance, food premises licensing and certain activities delegated to them in emergency management.
Council also works with the community and external stakeholders to deliver a range of other services, such as collaboration on and the delivery of community programs, lobbying other tiers of government and other organisations for improved services.

The Council is made up of two (2) parts, the Councillors, and staff who work for the organisation. Councillors are elected by the public and who have primary responsibility for the development of policy, the accountability of the budget and the overall direction of the organisation. Staff who work within the organisation perform a range of activities and deliver services directly to the public.

To deliver these functions to the community, the Tasman Council has three (3) broad departments, these are:

- Corporate Services
- Development and Environmental Services
- Infrastructure

As with many small Councils, Tasman Council staff are multi skilled and often work across departments to achieve the goals of the organisation and provide service to the community. Departments work closely with each other across the functions of the organisation.

Each year the Council is required to create an Annual Plan, this outlines the key focus areas and actions of each of the above departments. Focus areas and actions contained in the Annual Plan are drawn from the Council's Strategic Plan, these are then reported on in the Annual Report provided at the Council's Annual General Meeting.

As the Strategic Plan covers a ten (10) year period it is not possible for every action in the Strategic Plan to be acted on immediately; the Annual Plan determines which actions will be a priority for the coming year.

CORPORATE SERVICES

The Corporate Services Department encompasses a broad range of responsibilities, many of which operate behind the scenes to support Council's operations. While front counter reception staff are among the most visible, the department's core functions include:

- Administration and financial services
- Rates management
- Human resources
- Legal and insurance
- Information management and technology
- Customer and community support, including community events and affordable/social housing
- Economic and business development

Throughout the 2024-2025 financial year, Council navigated significant changes, including staffing and contractor transitions. These challenges fostered greater collaboration across departments, with Corporate Services maintaining high service standards and initiating major projects.

Key achievements include:

- Continuing to support our school-based Customer Service Officer Trainee
- Implementation of a new risk management system – Lucidity
- Researching and analyzing what councils and the communities' needs are for communication styles
- Creating coordinating and launching the inaugural Think Tasman event
- Successful grant application for emergency management, to purchase much needed items and equipment in preparation of an emergency event
- Developing and rolling out Cybersecurity Training for the community
- Creation and implementation commencement of the Tasman Council Economic Development Strategy
- Development of the Tasman Region 10 Year Employment Strategy
- Planning for the redevelopment of the Tasman Council Chambers.

We remain committed to investing in our team, encouraging professional development through training and formal qualifications.

Persistent challenges such as limited NBN capacity and geographic isolation continue to impact service delivery. Council actively advocates for improved telecommunications infrastructure to enhance connectivity for the entire community. Council has implemented community wifi at the Taranna Hall for hirers and community members to access.

Despite the hurdles of the previous year, Corporate Services has emerged more resilient and unified. We look forward to building on this momentum and contributing to a stronger future for Council and the community.

CORPORATE SERVICES FOCUSED STRATEGIC ACTIONS

Strategic Action No.	Description	Report / Comments
1.1	Increase structured public access to elected members (e.g. Councillor meet and greet at community halls)	Council continues to promote and publish the Elected Members contact details through social media and the monthly Tasman Gazette, providing residents and ratepayers with accessible avenues to be able to contact their elected members and share feedback and engage directly.
1.2	Newsletter, notice board, website and social media	In 2024-25, Council continued to strengthen its communication with the community through regular updates via newsletters, notice boards, the Council website and social media platforms. These channels have played a vital role in keeping residents informed, promoting transparency and encouraging community engagement with Council initiatives and services.
1.3	Specific issue and periodic workshop sessions with interest groups	Councillor workshops are held monthly (more frequently if required) to enable regular discussions about specific issues, and interest groups are encouraged to contact Council to schedule a workshop presentation.

1.5	Equitable access to discuss issues and concerns	Council remained committed to ensuring equitable access for all community members to raise issues and concerns. Through inclusive engagement practices and open communication channels, residents were provided with fair and consistent opportunities to connect with Council and contribute to local decision-making. In February 2025 the Council hosted a public meeting related to Telecommunications in the region, with Telstra, Optus and local Members of Parliament participating as we advocate for improved services. The event was attended by more than 140 residents.
1.6	Bi-annual planning and review workshop with the Department of State Growth, Parks & Wildlife Services, State Emergency Services, Marine & Safety Tasmania, Tasmania Fire Service and Sustainable Timbers Tasmania.	Council continues to build solid relationships with external parties and stakeholders to ensure good working relationships now and into the future.
1.8	Quarterly workshops combining the Tasman Community & Health Centre (TH&C), Dunalley Tasman Neighbourhood House, not-for-profit service providers, Tasman District School, Police and Ambulance to identify community profile changes, service gaps and lead indicators to facilitate service focus, delivery and investment	Regular meetings and conversations occur with external stakeholders and agencies at both an operational and strategic level as a result of increased proactive activity undertaken by council departments and officers.

1.9	Support business and tourism associations and businesses to enhance capacity to address barriers to economic activity and to collaborate with the South East Regional Development Association (SERDA), Business Tasmania, Department of State Growth and other business orientated organisations to modernise the Tasman economy.	Council Economic & Business Development Officer continues to support local business and tourism endeavours. Following business and community consultation, the Tasman's Economic Development Strategy and 10 Year Employment Strategy have been developed and endorsed by Council. The monthly 'Tasman Business Pulse' newsletter continues to be produced and providing to the business community, offering information and advice. The inaugural 'Think Tasman' event held in October 2024, showcased Tasman businesses and producers to a wide-reaching audience. This was a resounding success and has created opportunities for local businesses and producers while also bringing greater awareness of the region to key stakeholders and decision makers. Tasman Council supported the Tasman Business & Tourism Association (TBTA) to update the regional tourism map and the TBTA website.
1.10	Structure bi-annual workshop with community organisations based on an issue/development. Agendas aimed at liveability, wellbeing and prosperity and focussed on and supporting their individual and collective roles within this.	Regular meetings and conversations occur with external stakeholders and agencies at both an operational and strategic level as a result of increased proactive activity undertaken by council departments and officers. Council officers attend the monthly Conversations Group meetings that facilitate discussion on whole of community issues. Following the completion of the Council's Life is for Living Youth Strategy in early 2024, the newly established Youth Advisory Committee (YAC) has become a vibrant and effective bridge between Council and young people in our community. Since its inception in September 2024, YAC has delivered a range of impactful initiatives, including:

		• A partnership with RACT and local organisations to offer subsidised driving lessons on the Tasman Peninsula. • A wilderness and survival skills day. • Budget-friendly cooking workshops, Job-readiness training through White Card, RSA, and Barista certification courses funded by a Healthy Tasmania grant of $5,000. • Coordination of the annual Road Safety Week event. • Community fundraising activities such as an election day sausage sizzle and a car wash supporting Tasman District School. These initiatives reflect YAC's commitment to fostering youth development, community involvement, and practical skill-building across the region. The Tasman Structure Planning community consultations held in late 2023 and early 2024 have resulted in valuable feedback on community needs. A gym has been identified as a need through a variety of community feedback mechanisms, a project that Council is hoping to complete in the near future. A Community Gym Steering Committee has been formed to progress this concept.
2.1	Effective visitor entrance points and destination. Resident and visitor amenity, access to recreation, heritage and experiences. Employment engine, hub for visitor distribution.	Council worked with REALM Studios together with Irene Inc and SGS Economics to finalised and endorse the Tasman Structure Plans and the Tasman Economic Development Strategy (EDS). These guiding documents are available on the Council's website. The status of associated short, medium and long term actions is reported to council each month. The General Manager and Mayor meet regularly with Port Arthur Historic Site Management Authority and Parks & Wildlife who oversee the management of the heritage sites.

	(Eaglehawk Neck and Port Arthur specific).	Council has continued to facilitate improvements to walkways in Eaglehawk Neck to improve visitor and resident amenity.
2.2	Resident and visitor amenity, access to recreation and experience. (Murdunna, Taranna, Saltwater River, Premaydena and White Beach).	Council worked with REALM Studios together with Irene Inc and SGS Economics to finalised and endorse the Tasman Structure Plans and the Tasman Economic Development Strategy (EDS). These guiding documents are available on the Council's website. The status of associated short, medium and long term actions is reported to council each month.
2.3	Service Hub. Resident and visitor amenity access to recreation and experience. Employment engine. Access to daily living and lifestyle services.	Council worked with REALM Studios together with Irene Inc and SGS Economics to finalised and endorse the Tasman Structure Plans and the Tasman Economic Development Strategy (EDS). These guiding documents are available on the Council's website. The status of associated short, medium and long term actions is reported to council each month. Working with Adaptable HR, council have endorsed the regions 10 Year Employment Strategy and the status of associated actions are reported to council each month. The Strategy is available on the Council's website. Recognising the importance of the Tasman Council Chambers as a service centre, plans were finalised to renovate the chambers and employee spaces that are now 50 years old. Renovation works are to commence in November 2025.

	(Nubeena specific).	Funding of $1.9M has been secured from the State Government to enable a walkway from Nubeena to White Beach. Council supported and participated in a BEST Jobs and Community Expo held in September 2024 to promote employment in the region.
2.4	Resident and visitor amenity, access to recreation, heritage and experiences. Major camping (Coalmines/Sloping Main attractor).	The General Manager and Mayor meet regularly with Port Arthur Historic Site Management Authority who oversee the management of the Coal Mines.
3.1	Ongoing assessment of recreation and community facilities, promotion of their use and investment based on broad benefit-cost principles.	The Community Services Officer role involves the ongoing assessment of recreation and community facilities to ensure they meet the needs of our residents and enhance community well-being. They analyse usage patterns, gather feedback and evaluate the benefits these facilities provide to the community. By promoting facility use, it is aimed for active participation and engagement among the community. Investment decisions are guided by broad benefit-cost principles, ensuring that resources are allocated effectively to maximise positive outcomes for the community. This approach not only enhances the quality of our recreational spaces but also supports social cohesion, health and overall quality of life in the Tasman region.
3.3	Work with Huon Regional Care, Dunalley Tasman Neighbourhood House, agencies and community sector providers to develop a commonsense process to improve	Due to increased proactive activity undertaken by council officers, regular interactions occur with external stakeholders and agencies at both an operational and strategic level.

	the level and coordination of support service delivery.	Council continues to nurture relationships with service agencies within the Tasman community to ensure longevity of services.
3.4	Ensure local community groups are aware of what is accessible across the community and how to access those supports.	Council is committed to networking and building relationships with community members, community groups and organisations and other stakeholders. Council has continued to promote activities and programs available to the community and we continue to engage with community members and groups. During 2024-25, Council with thanks to the $12,115 in Federal Government support, co-ordinated four Cybersecurity Training workshops for the Tasman Community. In March 2025, with thanks to a Tasmanian Government Grant, Council arranged an International Women's Day business breakfast that was focussed on improving health and wellbeing. This was attended by 40 local businesswomen. Council continues to promote council owned facilities that are available to individuals and community groups for hire, ensuring that the facility hiring process is simple and easy and the user agreements are adhered to.
3.6	In conjunction with State, other statutory and volunteer agencies to ensure risks are identified and that actionable plans are in place to ensure coordinated preparedness, prevention, response and recovery (in relation to Emergency Management).	The State Government has created a new department by combining SES and TFS and a new agency to manage recovery. Reviews of current State policies and charters are underway. Authorised Officers contribute to these in their statutory Emergency and Recovery Management functions.

		Council will continue to expand and tailor its Municipal Emergency Management Committee to meet the unique needs of the Tasman. Council has also developed an internal Emergency Management Steering Committee to assist being proactive in the emergency management space, ensure education and training are being delivered to employees and key community members, and ensuring that the Council and the community are as prepared as possible to the case of an emergency event. Council was successful in obtaining a small grant of $13,783.00 from 'Tasmanian Government – Isolated Communities Resilience Grant Stream 2' to support the operating of evacuation and recovery centres. Equipment and items were purchased to assist in being prepared and ready in the case of an emergency event in the Tasman region.
7.2	Providing support to the businesses and tourism associations subject to a service agreement based on: • Joint Tasman marketing. • Facilitating access to skills and management training. • Development of a local business directory. • Facilitation of student work experience. • Provision of support to local events. • Close collaboration with SERDA, Department of State Growth and Destination Southern Tasmania	Council have continued to actively engage and provide support to Business and Employment Southeast Tasmania (BEST) and utilised their services to advertise for vacant positions at Council. Council encourages the use of the Tasman Connect Business Directory and have internally maintain a contact register for improved business and community communications. An ongoing agreement with Destination Southern Tasmania (DST) assists to support tourism operators and activities in the region. Tasman Council owns and maintains the 'Tasman Unlocked' website to further promote tourism related businesses in the region. Council also is an active member and supporter of the Tasman Business Tourism Association.

		The endorsed Economic Development Strategy includes themes of 'Resilient Local Economy' and 'Open for Business' and 'A Complete Destination' with associated strategies and short, medium and long term actions to support business and tourism. These are reported on a monthly basis to Council. Tasman Council have been awarded a grant via the Tasmanian Festival and Events grant by the Tasmanian Government to fund 'A Natural Escape' festival in October 2025 and October 2026. Plans for the festival program commenced with a Project Coordinator contracted. Council continued to promote and provide support to a range of local community groups and events. This support includes providing advice and other assistance where necessary, as well as community grants and in-kind support.

DEVELOPMENT AND ENVIRONMENT SERVICES

Council's Development and Environment Services Department delivers a wide range of services that support responsible development, environmental protection, and community wellbeing.

Key responsibilities include:

- Planning and Development: Assessing applications under the Tasmanian Planning Scheme - Tasman for subdivisions, buildings, demolitions, vegetation clearing, and boundary adjustments.
- Building and Compliance: Administering building, plumbing, planning, and regulatory services.
- Environmental Health: Managing food licensing, water monitoring, wastewater compliance, and health-related complaints.
- Natural Resource Management & Climate Change: Supporting weed control, waste and recycling, fauna surveys, Coast Care and Land Care, and providing advice to landholders.
- Animal Control: Dog registrations and managing lost and nuisance dogs.
- Regulatory Services: Enforcing Council's By-law No. 1/2018.

Council has recently completed key strategic planning initiatives, including the Structure Planning & Economic Development Strategy and participation in regional housing supply studies. These projects have laid the foundation for a series of new work programs now underway, aimed at guiding future growth and development across the municipality.

Natural Resource Management (NRM) and Compliance are key functions of this Department. A range of Council's NRM-related initiatives are outlined in the actions below, reflecting our ongoing commitment to sustainable land and resource management. Compliance activities include issuing Abatement Notices, enforcing Planning Permit conditions, and investigating dog-related complaints. While these responsibilities may not always be well-received within the community, they are essential statutory obligations that contribute to maintaining public safety within our community.

The Strategic Plan actions listed below have a strong environmental and community focus and will be commenced in the coming year. While some of this work can be achieved relatively quickly, there are other elements of the actions that will require an ongoing commitment of resources.

Public Health Statement

Tasman Council is committed to the health and wellbeing of our community. The Development & Environmental Services Department ensures Council meets its obligations under key legislation, including:

- *Public Health Act 1997*
- *Food Act 2003*
- *Environmental Management and Pollution Control Act 1994*
- *Dog Control Act 2000*
- *Local Government Act 1993*

In the coming year, Council will continue to deliver a range of public health services, including:

- Conducting school-based immunisation clinics and promoting community awareness of immunisation
- Monitoring onsite wastewater systems for compliance
- Inspecting food premises, recreational waters, private water supplies, and public health risk activities
- Investigating public and environmental health complaints
- Offering free annual influenza vaccinations to staff
- Responding to dog-related complaints and enforcing the Dog Management Policy

In addition to statutory health and food monitoring, the Development & Environment Services Department was involved in the following building and planning-related activities:

- Building Certificates – 0
- Building Permits – 7
- Low Risk Work – 1
- Notifiable Work – 53
- Permits of Substantial Compliance – 6
- Development Application – No Permit Required – 8
- Development Application – Permitted – 24
- Development Application – Discretionary -73
- Assessments for the installation of Onsite Wastewater Management Systems -42

DEVELOPMENT AND ENVIRONMENT SERVICES FOCUSED STRATEGIC ACTIONS

Strategic Action No.	Description	Actions	Outcome
COMMUNITY & STAKEHOLDER CONNECTIONS & ENGAGEMENT			
1.7	Specific purpose, project/issue workshops as required, including relevant local stakeholders and interests.	Review of policy and procedures and implement updated risk registers. Updating internal processes and actions to meet changing State Government needs. As specific issues are identified by the community, Council or other stakeholders, provide opportunities for structured workshop sessions.	Officers continue to attend Councillor workshops as required.
PEOPLE & THEIR WELLBEING			
3.1	Ongoing assessment of recreation and community facilities, promotion of their use and investment based on broad benefit-cost principles.	Supporting the development of structure plans. Ongoing assessment of Council's facilities	Council has completed the Structure Planning & Economic Development Strategy Project, which now informs a range of ongoing work programs supporting future growth and development across the municipality.
3.6	In conjunction with State, other statutory and volunteer agencies to ensure risks are identified and that actionable plans are in place to ensure coordinated preparedness, prevention, response and recovery	Management of risk of offshore oil spills.	Training completed to improve Council preparedness in the event of an oil spill impacting the shoreline

Strategic Action No.	Description	Actions	Outcome
ENVIRONMENT			
5.1	Integrate and translate (climate change) policy into practice at the Council decision making and operational practice level	Calculate Council's Carbon and Energy Footprint being for inclusion in annual report.	This work identifies areas for council to target to reduce carbon emissions and costs.
		Support the Regional Climate Change Initiative to progress climate change initiatives in southern Tasmania.	Council continues to play an active part of the RCCI as it transitions from being part of the STCA to a southern councils lead group.
		Support for LGAT's application under the Disaster Ready Fund for a multi-council Coastal Hazard Resilience Planning Project.	Grant application successful. This project will commence in 2025/26
		Support provided for Electrona's grant application to install an EV fast charger in the municipality.	Grant application successful and an EV fast charger is planned to be operational in Port Arthur in 2026.
5.2	Promote understanding of the practical implications (of climate change) to enable residents and business to adapt, identify new opportunities and mitigate risk.	Continue to implement the regional strategy – Adapting to a Changing Coastline in Tasmania.	Coastal risks have been identified, advice is included in development permits on affected properties, 337 certificates and is available on Council's website.
		New flood mapping by the SES has been released for Tasmania.	Flooding risk is now also included in the above.

Strategic Action No.	Description	Actions	Outcome
5.3	Continue the development and support processes to ensure best practice in eco- system, catchment and receiving waters management.	Priority vegetation mapping.	The Planning Commission approved Council's proposal to extend the priority vegetation overlay to the low-density residential zone. It is to be considered for subdivision applications.
		Continue to work with the Peri Urban Deer Program in relation to the management of feral deer.	Ad hoc camera trapping undertaken to confirm deer sightings and identify suitable trapping/netting operations. PWS successfully set one corral trap in Doo Town. However, netting appears to be a better option and will be the focus in 2025/26.

Strategic Action No.	Description	Actions	Outcome
		Collaboration with south-eastern councils to address regional deer issues Treatment of weeds on council land and advice and assistance to private landowners. Seek funding for additional weed control work.	A regional approach to managing deer is being pursued by south-eastern councils and NRM South commencing with the preparation of a management plan in 2025/26. Treatment ongoing with a focus on pampas, Spanish heath, gorse, ragwort, foxglove and any newly discovered weed species such as African love grass. Work completed under a WAF grant in partnership with Sorell Council to eradicate Paterson's curse in both municipalities. Work undertaken throughout year under a Weed Action Fund grant to treat serrated tussock (Nassella trichotoma) on two farming properties in Premaydena.

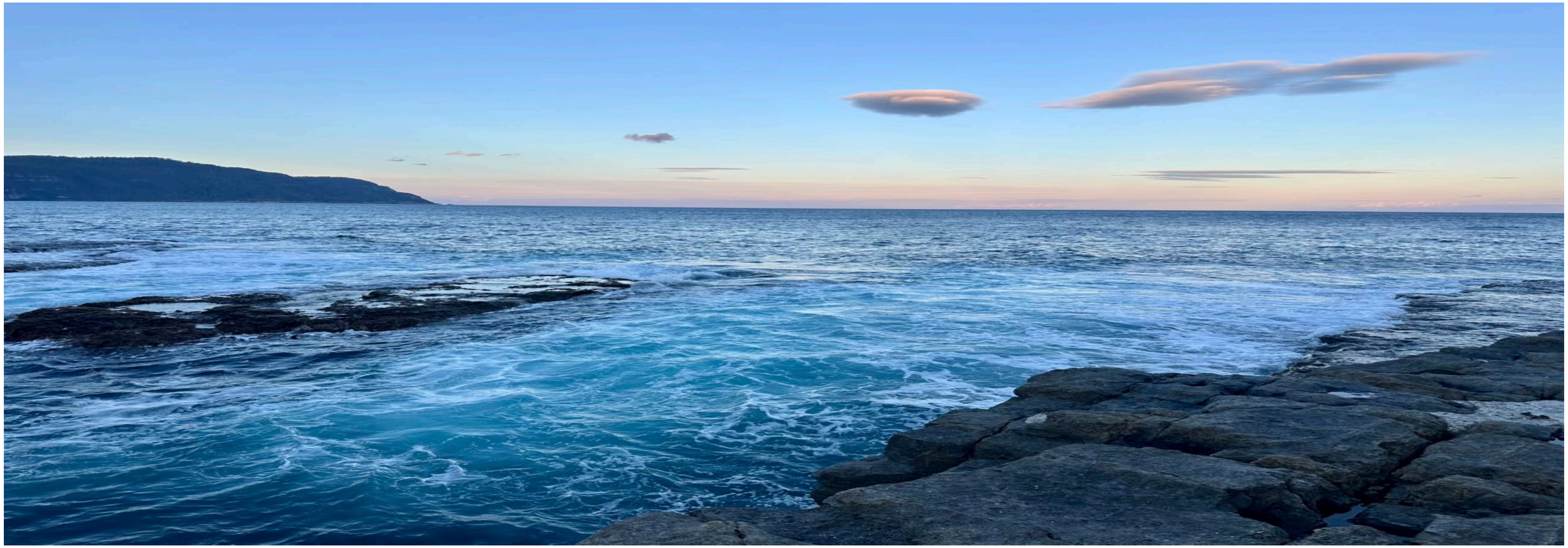
Strategic Action No.	Description	Actions	Outcome
		Support Tasman Landcare / Impression Bay Coastcare groups with technical advice and administration. General support to be provided to other local Landcare/Coastcare groups	The Impression Bay project in association PWS and Landcare Tasmania continues to plant native coastal vegetation and remove weeds either side of Burgess Creek outlet. Tasman Landcare's revegetation program supported by Council sponsorship provided 2000 native plants across 16 projects in the Tasman Catchment. Two pasture trials commenced aimed at creating a native grassland to support livestock and investigating the use of mycorrhizal inoculant to improve pasture condition.
		Feral oyster control program	The annual volunteer feral oyster control program was conducted at Parsons Bay, White Beach, Stewarts Bay, Lime Bay and Stinking Creek

Strategic Action No.	Description	Actions	Outcome
		Let's Clean Up Our Patch / Great East Coast Clean Up	Tasman's volunteer litter collection program was held both in July 2024 and also brought forward to May 2025 in order to join forces with the Great East Coast Clean Up. Clean ups conducted by individuals, community organisations and Council
		Elephant Seal Management	Assistance provided to NRE to help with the management of Neil's visit to Premaydena to maintain public safety and Neil's welfare.

5.4	Monitor waste generation operations, including business and residential run-off and wastewater treatment, hazard management and other key and emerging risks to ensure compliance with operating requirements in conjunction with State agencies.	As part of our operations, Staff continue to monitor onsite wastewater systems and investigate reports of noncompliance. Water quality testing of beaches continues throughout the high usage period. Council continues to support visitor accommodation business by undertaking monthly water quality.	This is continuing as is part of our regulatory operations. Water quality monitoring was carried out between December 2024 and March 2025. All results were compliant with the *Recreational Water Quality Guidelines 2007 (Public Health Act)* Visitor accommodation businesses continue to actively participate in Council's water quality sampling program as part of our broader public health and regulatory efforts.
5.5	Establish and combine current baseline data with monitoring across key ecosystems, catchments and the coastal environment to develop a systemic and balanced protective / adaptive strategy.	Monitoring of the little penguin colony at Eaglehawk Neck. Monitoring for the live bearing seastar (*Parvulastra vivipara*).	Monthly monitoring undertaken. Little penguin numbers appear stable. Assistance provided to an IMAS project under a Saving Native Species grant to monitor two local populations of the live bearing seastar at Eaglehawk Neck and Fortescue.

		Swift parrot collisions with infrastructure	Working with Threatened Species, UTAS and property owners to reduce the risk of bird strike with windows in swift parrot habitat at the planning stage and beyond.
5.6	Minimisation of waste going to landfill through community education and practice	Consider ways to increase diversion of material from landfill. Engagement with TOMRA-Cleanaway for a Recycle Rewards drop off point in the municipality Monitor Council's waste streams to landfill and recycling to establish the impact of the waste levy and the container refund scheme.	Nubeena Waste Transfer Station Modernisation project commenced partly funded by a Waste and Resource Recovery High Priority Infrastructure grant to improve operations and increase diversion of waste from landfill. Recycle rewards drop off point run by a private operator commenced in Nubeena aimed at reducing litter by incentivising the recycling of drink containers. Continue to compile data to establish trends.

		Engage with Tas Waste South for better waste outcomes. Engage with Tas Waste South (previously STRWA) for better waste outcomes.	Continued participation in the TasWaste South officer's network.



Blowhole - Eaglehawk Neck - Photo: Jade King

INFRASTRUCTURE SERVICES

Council owns and manages various infrastructure assets across the municipal area which are essential to residents and visitors. The Infrastructure Services Department is responsible for the maintenance and provision of these assets when owned or operated by the Council, these include:

- Roads, footpaths and bridges;
- Buildings and facilities;
- Recreation reserves, parks and gardens;
- Drains and stormwater;
- Council owned tracks and trails;
- Cemeteries;
- Plant and equipment;
- Waste Management and transfer station; and
- Delivery of new capital projects and renewal of assets, including planning and design, project management and construction.

Council's Infrastructure Department is powered by skilled local teams who take pride in delivering outstanding results for the community. Through ongoing training, staff are equipped to meet all legislative requirements, while opportunities for professional growth and development ensure they continue to build expertise and contribute even more effectively to the community's wellbeing.

This year, Council invested in upgrading portable traffic lights to enhance safety, improve operational efficiency, and ensure the smooth management of traffic for both workers and the public. These upgrades demonstrate Council's ongoing commitment to innovation and the wellbeing of the community. In addition, Council has acquired a dual-cab utility vehicle to streamline travel to worksites and support staff attendance at offsite training, strengthening operational effectiveness and workforce development. A new Hino 10-yard tipper was also purchased to replace an existing fleet truck, ensuring Council's vehicles remain up to date and that the unsealed road program continues without disruption.

Council's unsealed road maintenance schedule is developed through comprehensive road inspections, with works prioritised to ensure both efficiency and effectiveness. Maintenance activities are strategically planned based on the location of plant and equipment, allowing for a coordinated, recurring program. The Capital Re-Sheeting Program, informed by the previous year's assessments, identifies roads requiring full gravel re-sheeting. This year, gravel re-sheeting works were completed on Gwandalan Road, Look Out Road, Point Puer Road, and Golf Course Road. These works are delivered during the summer months to achieve optimal results and extend the longevity of road surfaces for the community.

This year, Council's sealed road program included resealing and reconstructing key routes such as Saltwater River Road, Nubeena Road, White Beach Road, and Smith Street. Through regular inspections and asset management planning, these works extend the lifespan of sealed roads, improve safety, and ensure smoother, more reliable travel for the community.

Through our biannual external inspections of all bridge and jetty assets, we identified the failing timber structure and carpark erosion at Nubeena Jetty. This proactive approach allowed us to plan and successfully carry out their removal, ensuring continued public safety and asset longevity. In addition, dive inspections were conducted on assets as required, alongside routine annual maintenance, supporting the ongoing safety and functionality of our infrastructure.

This year's capital program focused on improving community facilities, safety, and accessibility. Identified through routine building and facility inspections, upgrades included a heating system at Saltwater River Hall, building renovations at the Tasman SES building, and replacement of a retaining wall at Pearls Court Units. The program also enhanced public spaces with upgraded entrances to all cemeteries and improved play equipment at Judd Park, providing safer and more enjoyable environments for the community.

Major projects currently underway include improvements at the Nubeena Waste Transfer Station and the implementation of the Nubeena–White Beach Walking Track, further enhancing community amenities and connectivity. This year also saw the long-awaited completion of stormwater and sealing works at the Saltwater River Landslip remediation area, ensuring safe and reliable access for both residents and visitors.

Sunrise Coal Mines - Saltwater River – Photo: Neville Hodges

INFRASTRUCTURE SERVICES FOCUSED STRATEGIC ACTIONS

Strategic Action No.	Description	Actions	Outcome
3.1	Supporting the development of structure plans. Ongoing assessment of Council's facilities	Continued 3 monthly facility Inspections. Annual Independent Contractor reports completed. Reported defects repaired, and/or budgeted for Capital renewal	Defects are reported and repairs programmed in a timely manner. Facility specific reports provide detailed information for repair and or renewal.
4.4	Revised maintenance schedules and capital work to increase amenity and usability of existing connectors and create new connectors.	Continued 3 monthly Parks and Footpath Inspections. Community Consultation	The footpath network is assessed for defects and public safety issues, Defects are reported, and repairs programmed in a timely manner. Nubeena-White Beach Walkability Project
5.6	Investigations into how green waste and FOGO will be dealt with in the future. Re-start the Drum Muster program, including staff training and promotion within the community	Nubeena WTS redevelopment to better serve the community. Addition of cardboard recycling bin at WTS	On-going Community engagement around waste education. Cardboard recycling reduces waste going to landfill.

			Nubeena WTS upgrade project continuing and once complete will increase waste diversion from landfill including the launch of a tip shop. There are currently no FOGO processing options within a viable transportation distance. Promotion of home composting to minimise green waste to landfill.
6.2	Improved and revised maintenance schedules to provide better maintenance of Council's assets. Review of Council's Asset Management Systems Review of Council's Asset Management Systems	Continued use of Council Wise Portal Asset Management Program	Road defects reported and scheduled for timely repair. The Council Wise portal gives officers access to job descriptions/types as per area, meaning more defects can be resolved when working in specific areas. The Council is continuing investigations to determine the most appropriate Asset Management Program to support effective asset planning and management.

6.3	Improved and revised maintenance schedules to provide better maintenance of Council's assets.	Road inspections completed a per road Hierarchy. Continued 3 monthly Parks and Footpath Inspections. Continued 3 monthly facility Inspections.	The facilities and footpath network are assessed for defects and public safety issues, Defects are reported, and repairs programmed in a timely manner. Completed road inspections are then input into system based on priority for maintenance works to be completed. Some footpath conversation to concrete for reduced maintenance costs Planning for future footpath extensions to be concrete to reduce maintenance.
6.4	Prepare a Stormwater Management Policy and Plan, with a specific focus on critical risk locations and catchments. Continuation of works started last year to identify and remedy specific locations. Continuation of works started last year to identify and remedy specific locations.	Investigations by Works Supervisor and NRM/Climate Change Officer	Stormwater Management Policy issued in 2024 to minimise the impact of new development on the existing stormwater system. Policy requirements are assessed during the planning application process, and planning conditions are applied as necessary.

			On-going Investigations with officers and external agencies, are addressing priority issues and improving the condition of community assets. Works Supervisor reported problem areas to Engineers.
6.5	Continuation of works started last year, improved responses to customer queries regarding this issue.	Continuing to identify defective property crossovers as part of road inspections. Working with customers in relation to Works Within the Road Reservation as applications come in. Identify problem areas and record for future capital stormwater projects.	Identifying problem crossovers and reviewing applications is an on-going process, which includes public awareness of this on-going problem that can potentially cause flooding. Future Capital Works for problem areas are reported as part of the on-going road inspections.

TASMAN COUNCIL AUDITED FINANCIAL STATEMENTS FOR 2024 - 2025

ITEM 1 – Tasman Council Independent Auditors Report (opinion) 30 June 2025

ITEM 2 – Tasman Council Annual Financial Report for the year ended 30 June 2025

Audit Tasmania

Independent Auditor's Report

To the Councillors of Tasman Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Tasman Council (Council), which comprises the statement of financial position as at 30 June 2025 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 signed 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 2025 and its financial performance and its cash flows for the year then ended

(b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

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

My audit responsibility does not extend to the budget figures included in the financial report, the asset renewal funding ratio disclosed in note 10 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 Councillors intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

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

Martin Thompson
Auditor-General

20 November 2025
Hobart

Tasman Council

ANNUAL FINANCIAL REPORT
For the Year Ended 30 June 2025

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Statement of Comprehensive Income
For the Year Ended 30 June 2025

	Note	Budget 2025 $'000	Actual 2025 $'000	Restated 2024 $'000
Income from continuing operations				
Recurrent income				
Rates and charges	2.1	6,614	6,697	6,176
Statutory fees and fines	2.2	154	179	170
User fees	2.3	175	157	174
Grants	2.4	1,210	1,232	1,470
Interest	2.5	380	515	469
Other income	2.6	223	352	229
Investment revenue from Water Corporation	2.8, 5.2	12	12	13
		8,768	**9,144**	**8,700**
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	927	953	437
Contributions - non-monetary assets	2.9	-	647	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.7	140	35	(5)
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	5.1	392	520	460
		1,459	**2,155**	**892**
Total income from continuing operations		**10,227**	**11,299**	**9,592**
Expenses from continuing operations				
Employee benefits	3.1	(2,968)	(3,040)	(2,781)
Materials and services	3.2	(3,430)	(3,495)	(2,789)
Depreciation and amortisation	3.3	(1,824)	(2,460)	(3,593)
Finance costs	3.4	-	(1)	-
Other expenses	3.5	(1,051)	(940)	(860)
Total expenses from continuing operations		**(9,273)**	**(9,936)**	**(10,023)**
Result from continuing operations		**954**	**1,363**	**(431)**
Net result for the year		**954**	**1,363**	**(431)**

Statement of Comprehensive Income
For the Year Ended 30 June 2025 (Continued)

	Note	Budget 2025 $'000	Actual 2,025 $'000	Restated 2024 $'000
Net result for the year		**954**	**1,363**	**(431)**
Other comprehensive income				
Items that will be reclassified subsequently to net result				
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment assets	5.2,9.1		14	(119)
Net asset revaluation increment/(decrement)	9.1	-	11,345	8,051
Total Other Comprehensive Income		**-**	**11,359**	**7,932**
Total Comprehensive result		**954**	**12,723**	**7,501**

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

Statement of Financial Position
As at 30 June 2025

	Note	2025	Restated 2024
		$'000	$'000
Assets			
Current assets			
Cash and cash equivalents	4.1	8,680	8,411
Trade and other receivables	4.2	274	429
Investments	4.3	2,435	2,400
Other assets	6.3	26	26
Total current assets		**11,415**	**11,266**
Non-current assets			
Investments in Bendigo	5.3	-	20
Investments in associates accounted for using the equity method	5.1	2,817	2,297
Investment in water corporation	5.2	771	757
Property, infrastructure, plant and equipment	6.1	93,770	81,658
Right-of-use assets	6.2	14	28
Total non-current assets		**97,372**	**84,760**
Total assets		**108,787**	**96,026**
Liabilities			
Current Liabilities			
Trade and other payables	7.1	506	604
Trust funds and deposits	7.2	114	49
Provisions	7.3	471	444
Lease liabilities	7.4	7	7
Total current liabilities		**1,098**	**1,104**
Non-current liabilities			
Provisions	7.3	109	84
Lease liabilities	7.4	7	15
Total non-current liabilities		**116**	**99**
Total liabilities		**1,214**	**1,203**
Net Assets		**107,573**	**94,823**
Equity			
Accumulated surplus		33,663	32,300
Reserves	9.1	73,910	62,523
Total Equity		**107,573**	**94,823**

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

Statement of Cash Flows
For the Year Ended 30 June 2025

	Note	2025 Inflows/ (Outflows) $'000	2024 Inflows/ (Outflows) $'000
Cash flows from operating activities			
Rates		6,642	6,180
Statutory fees and fines		179	170
User charges and other fines (inclusive of GST)		157	181
Grants (inclusive of GST)		1,232	1,470
Interest received	2.5	515	469
Dividends	2.8	-	1
Investment revenue from water corporation	2.8	12	12
Other receipts (inclusive of GST)		185	229
Net GST refund/(payment)		8	(7)
Payments to suppliers (inclusive of GST)		(3,117)	(2,558)
Payments to employees		(2,989)	(2,781)
Finance costs paid		(1)	-
Other payments		(940)	(860)
Net cash provided by (used in) operating activities	9.2	**1,883**	**2,505**
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(2,589)	(2,679)
Payments for investments		(35)	(1,400)
Proceeds from capital grants		953	437
Net cash provided by (used in) investing activities		**(1,671)**	**(3,642)**
Cash flows from financing activities			
Proceeds from deposits held		65	(35)
Repayment of lease liabilities (principal repayments)		(8)	(7)
Net cash provided by (used in) financing activities	9.3	**57**	**(42)**
Net increase (decrease) in cash and cash equivalents		**269**	**(1,179)**
Cash and cash equivalents at the beginning of the financial year		8,411	9,590
Cash and cash equivalents at the end of the financial year	9.4	**8,680**	**8,411**
Restrictions on cash assets	4.1	694	578

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

Statement of Changes in Equity
For the Year Ended 30 June 2025

2025	Note	Accumulated Surplus 2025 $'000	Asset Revaluation Reserve 2025 $'000	Fair Value Reserve 2025 $'000	Other Reserves 2025 $'000	Total Equity 2025 $'000
Balance at beginning of the financial year		32,300	61,669	(159)	1,013	94,823
Effect of changes in accounting policy for:						
Restated opening balance		**32,300**	**61,669**	**(159)**	**1,013**	**94,823**
Net result for the year		1,363	-	-	-	1,363
Other Comprehensive Income:						-
Fair value adjustments for financial assets at fair value		-	-	-	-	-
Fair Value adjustment on equity investment assets	5.2,9.1	-	-	14	-	14
Net asset revaluation increment/(decrement)	9.1	-	11,345	-	-	11,345
Funds returned		-	-	-	28	28
Total comprehensive income		**33,663**	**73,014**	**(145)**	**1,041**	**107,573**
Transfers between reserves		-	-	-	-	-
Balance at end of the financial year		**33,663**	**73,014**	**(145)**	**1,041**	**107,573**

2024	Note	Accumulated Surplus 2024 $'000	Asset Revaluation Reserve 2024 $'000	Fair Value Reserve 2024 $'000	Other Reserves 2024 $'000	Total Equity 2024 $'000
Balance at beginning of the financial year		33,298	53,618	(40)	1,148	88,024
Effect of changes in accounting policy for:						
Correction of prior period error	9.9	(567)	-	-	-	(567)
Restated opening balance		32,731	53,618	(40)	1,148	87,457
Net result for the year		(431)	-	-	-	(431)
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.2,9.1	-	-	(119)	(135)	(254)
Net asset revaluation increment/(decrement)	9.1	-	8,051	-	-	8,051
Disposal of assets			-	-	-	-
Total comprehensive income		**32,300**	**61,669**	**(159)**	**1,013**	**94,823**
Transfers between reserves		-	-	-	-	-
Balance at end of the financial year		**32,300**	**61,669**	**(159)**	**1,013**	**94,823**

The above statement should be read with the accompanying notes.

Note 1 Overview

1.1 Reporting entity

(a) The Tasman Council was established on 6 January 1908 and is a body corporate with perpetual succession and a common seal. Council's main office is located at 1713 Main Road, Nubeena Tas 7184.

(b) The purpose of the Council is to:

- provide for health, safety and welfare of the community;

-promote the social, econcomical and environmental and sustanability of the municipality;

- provide for the peace, order and good government in the municipality.

- ensure that resources are used efficiently, effectively and services are provided in accordance with the best value principles to best met the needs of the community;

- improve the overall quality of life of people in the local community;

- promote appropriate and employment opportunities;

- ensure that the services and facilities provided by Council are assessable and equitable;

- ensure the equitable imposition of rates and charges; and

- enusre transparency and accountability in all Council decision making.

1.2 Basis of accounting

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

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

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

Unless otherwise stated, all material accounting policy information is 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.

Taxation - Council is exempt from a range of taxation including income tax, however is liable for fringe benefit tax, payroll tax and the goods and services tax. *Goods and Service Tax (GST)* Income, expenses amd assets have been recognised net of GST where the 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 revcoverable from the ATO has been included as part of receivable.

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

1.3 Use of judgements and estimates

Judgements and Assumptions

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

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

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

Employee entitlements

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

Employee entitlements are in line with Tasman Council's Enterprise Agreement 2021.

Fair value of property, infrastructure, plant & equipment

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

Asset values are determined in accordance with our Asset Accounting Policy.

Investment in water corporation

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

1.4 Material Budget Variations

Council's original budget was adopted by the Council on 22 May 2024. The original projections on which the budget was based have been affected by a number of factors. These include State and Federal Government decisions including new grant programs, changing economic activity, the weather, and by decisions made by Council. Material variations of more than 10% are explained below:

Revenues

1 Statutory fees

The increase of $25,000 on budget (16.88%) was due to increase in building services applications.

2 Interest

Interest income was over budget by $135,000 (35.53%) due mainly to a very conservative estimate determination in the budget. Funds were also reallocated to higher interest bearing deposits.

3 Other Income

Other income was over budget of $129,000 (34.41%) due to a mainly conservative estimate determination in the budget, based on previous perfomances.

4 Share of profits/(losses) of associates and joint ventures accounted for by the equity method

Share of profits/(losses) of associates and joint ventures accounted for by the equity method was over budget by $128,000 (32.65%) due to increased profits this year to previous returns.

5 User Fees

The decrease of $18,000 (32.65%) budgeted was due to reduction number of fees estimated.

Expenses

1 Depreciation

The increase up on budget of $706,000 (38.76%) due to revaluation that occurred this financial year.

2 Other Expenses

The decrease of $111,000 (10.56%) budgeted was due to reduction in costs.

1.5 Functions/Activities of the Council

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

	Grants 000's	Other 000's	Total Revenue 000's	Total Expenditure 000's	Surplus/ (Deficit) 000's	Assets 000's
Government and administration						
2024 - 2025	2,185	8,606	10,791	2,803	7,988	11,415
2023 - 2024	1,907	7,341	9,248	4,214	5,034	11,266
Regulatory and development services						
2024 - 2025	-	290	290	1,228	(938)	-
2023 - 2024	-	170	170	779	(609)	-
Works and services						
2024 - 2025	-	218	218	5,905	(5,687)	97,372
2023 - 2024	-	174	174	5,030	(4,856)	84,760
Total						
2024 - 2025	**2,185**	**9,114**	**11,299**	**9,936**	**1,363**	**108,787**
2023-2024	**1,907**	**7,685**	**9,592**	**10,023**	**-431**	**96,026**

1.5 Functions/Activities of the Council (Continued)

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

	2025 $'000's	2024 $'000's
Current assets	11,415	11,266
Non-current assets	97,372	84,760
	108,787	**96,026**

(c) *Governance and administration*

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

Regulatory and development services

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

Work and services

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

		2025	2024
		$'000	$'000

Note 2 Revenue

Note 2.1 Rates and charges

Council uses assessed annual values as the basis of valuation of all properties within the municipality. The assessed annual value of a property is its estimated gross annual rental value.

The valuation base used to calculate general rates for 2024-25 was $78.37 million (2023-24 $38.01 million).

	2025 $'000	2024 $'000
General rates	5,573	5,131
Waste management charge	302	290
Waste collection levy	569	535
Fire levy	208	200
Pensioner remissions	20	(4)
State government waste levy	25	24
Total rates and charges	**6,697**	**6,176**

The date of the latest general revaluation of land for rating purposes within the municipality was 31 May 2025, and the valuation was first applied in the rating year commencing 1 July 2025.

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

Note 2.2 Statutory fees and fines

	2025 $'000	2024 $'000
Town planning fees	104	107
Building applications and fees	16	12
Plumbing inspections and fees	33	30
Permits and licences	26	20
Total statutory fees and fines	**179**	**170**

Accounting policy
Statutory fees and fines are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

Note 2.3 User fees

	2025 $'000	2024 $'000
Land certificate fees	39	41
Dog licences	11	14
Cemetery burial fees	10	23
Leases and licences	13	11
Other fees and charges	84	85
Total user fees	**157**	**174**
User fees by timing of revenue recognition		
User fees recognised at a point in time	157	174
Total user fees	**157**	**174**

Accounting policy
Council recognises revenue from user fees and charges at a point in time as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

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

	2025 $'000	2024 $'000
Note 2.4 Grants		
Grants were received in respect of the following:		
Summary of grants		
Federally funded grants	994	1,887
State funded grants	238	20
Capital grants received specifically for new or upgraded assets	953	-
Total	**2,185**	**1,907**
Grants - Recurrent		
Commonwealth Government Financial Assistance Grants - General Purpose	-	33
Commonwealth Government Financial Assistance Grants - Roads	994	1,222
Other - Local Roads and Community Infrastructure Program	-	197
Other	238	18
Total recurrent grants	**1,232**	**1,470**
Capital grants received specifically for new or upgraded assets		
Commonwealth Government - roads to recovery	271	437
Nubeena White Beach Walking Path	450	-
Nubeena Transfer Station	150	-
Other - LRCI	82	-
Total capital grants	**953**	**437**
Total grants	**2,185**	**1,907**
Timing of revenue recognition		
Grants recognised at a point in time	2,185	1,907
Total Grants	**2,185**	**1,907**

Unspent grants and contributions

Grants and contributions which were obtained on the condition that they be spent for specified purposes or in a future period, but which are not yet spent in accordance with those conditions, are as follows:

	2025	2024
Capital		
Balance of unspent funds at 1 July	-	-
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-
Add: Funds received and not recognised as revenue in the current year	-	-
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current yea	-	-
Balance of unspent funds at 30 June	-	-
Total unspent funds held as a contract liability	-	-

Accounting policy

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

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

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

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

In both years the Commonwealth has made early payment of the first two quarterly instalments of untied Financial Assistance Grants for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2024-25 by $767,436 (2023-24, $1,221,775). This has impacted the Statement of Comprehensive Income resulting in the Net result for the year being higher by the same amount. Financial Assistance Grants are general grants and do not have sufficiently specific performance obligations. As a result, they are recognised as income when received.

		2025 $'000	2024 $'000
Note 2.5	**Interest**		
	Interest on cash and cash equivalents	486	444
	Interest on rates	29	25
	Total	**515**	**469**

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

		2025	2024
Note 2.6	**Other income**		
	Rental and hire income	158	126
	Southern Waste Solutions (profit share & dividends)	95	33
	Public open spaces contribution	87	71
	Other	12	-
	Total other income	**352**	**229**
	Other income		
	Other income recognised at a point in time	352	229
	Total user fees	**352**	**229**

Accounting policy

Rental income

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

Southern Waste Solutions (Profit Share)

Southern Waste Solutions at 30 June 2025 distribute Councils profit share which is then recognised within these financial statements.

		2025	2024
Note 2.7	**Accounting for profit/(loss) on disposal of property, infrastructure, plant and equipment.**		
	Proceeds of sale	63	-
	Write down value of assets disposed	28	(5)
	Total	**35**	**(5)**

Accounting policy

Gains and losses on asset disposals

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

		2025	2024
Note 2.8	**Investment revenue**		
	Dividend revenue received -Water Corporation	12	12
	Dividend revenue received - Bendigo Bank	-	1
	Total investment revenue	**12**	**13**

Accounting policy

Investment revenue

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

		2025	2024
Note 2.9	**Capital contributions**		
	Capital contributions	647	-
		647	**-**

Accounting policy

Capital contributions

Capital contributions is recognised when Council's right to receive the contribution is. established and it can be reliably measured.

			2025	2024
			$'000	$'000
Note 3		**Expenses**		
Note 3.1		**Employee benefits**		
		Wages and salaries	2,504	2,356
		Workers compensation	20	2
		Superannuation	352	304
		Payroll Tax	88	66
		Fringe benefit tax	-	(6)
		Training and professional development	51	36
		Other benefits	25	23
			3,040	2,781
		Less amounts capitalised	-	-
		Total employee benefits	**3,040**	**2,781**

Accounting policy

Employee benefits

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

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

		2025	2024
Note 3.2	**Supplies and services**		
	Waste collection and management	679	566
	Maintenance and materials	1,144	998
	Contractors	619	594
	Other expense	1,053	632
	Total suppliess and services	**3,495**	**2,790**

Accounting policy

Supplies and services expense

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

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

	2025 $'000	2024 $'000
Note 3.3 Depreciation and amortisation		
Property		
Buildings		
Buildings	308	937
Plant and Equipment		
Plant, machinery and equipment	100	102
Fixtures, fittings and furniture	15	23
Light and heavy vehicles	98	111
Computers and telecommunications	17	12
Infrastructure		
Roads	1,432	1,987
Bridges and jetties	294	242
Drainage	131	62
General infrastrucutre	15	17
Other strucuture	43	93
Right-of-use of assets		
Right-of-use of assets	7	7
Total	**2,460**	**3,593**

Accounting policy

Depreciation and amortisation expense

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

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

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

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

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

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

Property	**Period**
Land improvements	
Land improvements	0 years
Buildings	
Buildings	10-100 years
Plant and Equipment	
Plant, machinery and equipment	2-15 years
Fixtures, fittings and furniture	3-15 years
Computers and telecommunications	3-15 years
Infrastructure	
Roads	
Road sealed surface	10-30 years
Road base sealed	60-80 years
Road base unsealed	7-12 years
Road subbase	150-180 years
Footpaths	
Footpaths	10-60 years
Kerbs	40-60 years
Road infrastrucuture	20-40 years
Bridges	
Bridges deck	20-100 years
Bridges substructure	20-100 years
Other Infrastructure	
Footpaths and cycleways	40 years
Drainage	20-80 years
Parks, open space and streetscapes	20-50 years
Intangible assets	
Intangible assets	3-5 years
Right-of-use of assets	
Right-of-use of assets	3-5 years

		2025 $'000	2024 $'000
Note 3.4	**Finance costs**		
	Interest - borrowings	1	-
	Total	**1**	**-**

Accounting policy

Finance expense

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

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

Finance costs are expensed as incurred using the effective interest method. Borrowing costs include interest on bank

		2025 $'000	2024 $'000
Note 3.5	**Other expenses**		
	External auditors' remuneration (Tasmanian Audit Office)	44	38
	Internal auditors' remuneration (internal audit services - Bentleys)	-	4
	Audit panel remuneration	11	10
	Councillors' allowances	117	117
	Election expenses	21	3
	State fire levy payments	198	191
	Insurance premiums	231	300
	Subscriptions and contributions	81	40
	Community grants and events	90	50
	Corporate and community planning	7	8
	Utilities	60	50
	Other	80	49
	Total	**940**	**860**

Accounting policy

Other expenses

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

		2025	2024
		$'000	$'000
Note 4	**Current Assets**		
Note 4.1	**Cash and cash equivalents**		
	Cash on hand	1	1
	Cash at bank	1,481	1,864
	Term deposits	7,198	6,545
	Total cash and cash equivalents	**8,680**	**8,411**

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

	2025	2024
Restricted funds		
i)Trust funds and deposits (note 7.2)	114	49
ii) Unspent grant funds with conditions (note 2.4)	-	-
	114	**49**
Internal committed funds		
i) Employee provisions (note 7.3)	580	529
Committed funds	**694**	**578**
Total uncommitted cash and cash equivalents	**7,986**	**7,833**
Total Investments (note 4.3)	2,435	2,400
Total uncommitted funds	**10,421**	**10,233**

Accounting policy

Cash and cash equivalents

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

Restricted and internally committed funds include:

i) Refundable building, contract and other refundable amounts held in trust by Council for completion of specific purposes.

ii) Represents grant funding received in advance until specific performance obligations required under funding arrangements are completed.

iii) Monies set aside to meet employee provision obligations

		2025 $'000	2024 $'000
Note 4.2	**Trade and other receivables**		
	Current		
	Rates debtors	225	187
	Sundry debtors	40	214
	Other debtors	1	19
	Net GST receivable	8	9
	Total	**274**	**429**
	Total trade and other receivables	**274**	**429**

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

Accounting policy

Trade and other receivables

Trade receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. Impairment is recognised on an expected credit loss (ECL) basis. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience, an informed credit assessment and forward-looking information. Council has established a provision matrix to facilitate the impairment assessment.
For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council uses the presumptions that assets more than 30 days past due have a significant increase in credit risk and those more than 90 days will likely be in default. Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. Council believe that the debtors are collectable and due to this have not provided a provision for doubtful debts.

		2025 $'000	2024 $'000
Note 4.3	**Investments**		
	Non -current		
	Term deposits - more than 3 months	2,435	2,400
		2,435	**2,400**

Accounting policy

Investments

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

		2025 $'000	2024 $'000
Note 5	**Other Investments**		
Note 5.1	**Investment in associates**		
	Investments in associates accounted for by the equity method are:		
	- Southern Waste Solutions	2,817	2,297
	Total	**2,817**	**2,297**

Background

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

	2025 $'000	2024 $'000
Council's share of accumulated surplus(deficit)		
Council's share of accumulated surplus(deficit) at start of year	2,297	1,837
Reported surplus(deficit) for year	520	460
Council's share of accumulated surplus(deficit) at end of year	**2,817**	**2,297**
Movement in carrying value of specific investment		
Carrying value of investment at start of year	2,297	1,837
Share of surplus(deficit) for year	520	460
Carrying value of investment at end of year	**2,817**	**2,297**

Accounting policy

Accounting for investments in associates

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

		2025 $'000	2024 $'000
Note 5.2	**Investment in water corporation**		
	Opening balance	757	876
	Fair Value adjustments on equity investment assets	14	(119)
	Total investment in water corporation	**771**	**757**

Council has derived returns from the water corporation as disclosed at note 2.8.

Accounting policy

Equity Investment

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

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. Council holds 0.04% ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution.

		2025 $'000	2024 $'000
Note 5.3	**Investment in Bendigo Bank**		
	Share investment for the Nubeena & Tasman Community Bank Branch	-	20
	Total Investment in Bendigo Bank	-	**20**

Accounting policy
Investment Bendigo Bank
Council no longer holds shares in Bendigo Bank.

Note 6 Non-current assets

Note 6.1 Property, infrastructure, plant and equipment

	2025 $'000	2024 $'000
Summary		
at cost	3,623	3,206
Less accumulated depreciation	(2,487)	(2,191)
	1,136	**1,015**
at fair value as at 30 June	132,651	129,036
Less accumulated depreciation	(40,017)	(48,394)
	92,634	**80,642**
Total	**93,770**	**81,658**
Property		
Land		
at fair value as at 30 June	4,267	3,982
	4,267	**3,982**
Land under roads		
at fair value as at 30 June	4,068	4,068
	4,068	**4,068**
Total Land	**8,335**	**8,050**
Buildings		
at fair value as at 30 June	17,005	16,088
Less accumulated depreciation	(6,365)	(5,906)
Total Buildings	**10,640**	**10,182**
Total Property	**18,975**	**18,232**
Plant and Equipment		
Plant, machinery and equipment		
at cost	1,312	1,199
Less accumulated depreciation	(983)	(882)
	329	**317**
Fixtures, fittings and furniture		
at cost	285	285
Less accumulated depreciation	(252)	(237)
	33	**48**
Computers and telecommunications		
at cost	363	219
Less accumulated depreciation	(327)	(180)
	36	**39**

Note 6.1 Property, infrastructure, plant and equipment (continued)

	2025	2024
	$'000	$'000
Light and Heavy Vehicles		
at cost	1,421	1,205
Less accumulated amortisation	(925)	(891)
	496	**314**
Total Plant and Equipment	**894**	**718**
Infrastructure		
Roads		
at fair value as at 30 June	78,073	79,447
Less accumulated depreciation	(20,168)	(30,614)
	57,905	**48,833**
Bridges and Jetties		
at fair value as at 30 June	20,107	16,953
Less accumulated depreciation	(8,989)	(7,633)
	11,118	**9,320**
General Infrastructure		
at fair value as at 30 June	603	603
Less accumulated depreciation	(206)	(191)
	397	**412**
Drainage		
at fair value as at 30 June	6,288	5,655
Less accumulated depreciation	(2,502)	(2,305)
	3,786	**3,350**
Other Structures		
at fair value as at 30 June	2,240	2,240
Less accumulated depreciation	(1,787)	(1,744)
	453	**496**
Total Infrastructure	**73,659**	**62,411**
Works in progress		
Buildings at cost	217	-
Roads and footpaths at cost	25	198
Bridges and Jetties at cost	-	-
Drainage at cost	-	89
Software at cost	-	10
Total Works in progress	**242**	**297**
Total property, infrastructure, plant and equipment	**93,770**	**81,658**

Note 6.1 Property, infrastructure, plant and equipment (cont.)

Reconciliation of property, infrastructure, plant and equipment

2025	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements)	Depreciation and amortisation	Written down value of disposals	Impairment losses or items expensed	Transfers	Balance at end of financial year
			(note 9.1)	(note 3.3)		(a)		
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property								
Land	3,982	261	-	-	-	-	24	4,267
Land under roads	4,068	-	-	-	-	-	-	4,068
Total land	8,050	261	-	-	-	-	24	8,335
Buildings	10,182	382	269	(308)	-	-	115	10,640
Total buildings	10,182	382	269	(308)	-	-	115	10,640
Total property	18,232	643	269	(308)	-	-	139	18,975
Plant and Equipment								
Plant, machinery and equipment	317	112	-	(100)	-	-	-	329
furniture	48		-	(15)	-	-	-	33
Light and heavy vehicles	314	288	-	(98)	(8)	-	-	496
Computers and telecommunications	39	4	-	(17)	-	-	10	36
Total plant and equipment	718	404	-	(230)	(8)	-	10	894
Infrastructure								
Roads	48,833	1,093	8,950	(1,432)	-	-	461	57,905
Bridges and jetties	9,320	49	2,040	(294)	-	-	3	11,118
Drainage	3,350	387	86	(131)		-	94	3,786
General infrastrucuture	412	-	-	(15)	-	-	-	397
Other infrastrucuture	496	-	-	(43)	-	-	-	453
Total infrastructure	62,411	1,529	11,076	(1,916)	-	-	558	73,659
Works in progress								
Buildings	-	332	-	-	-	-	(115)	217
Roads and footpaths	198	288	-	-	-	-	(461)	25
Bridges and jetties	-	3	-	-	-	-	(3)	-
Drainage	89	29	-	-	-	-	(118)	-
Computers and telecommunications	10		-	-	-	-	(10)	-
Total works in progress	297	652	-	-	-	-	(707)	242
Total property, infrastructure, plant and equipment	**81,658**	**3,228**	**11,345**	**(2,454)**	**(8)**	**-**	**-**	**93,770**

Note 6.1 Property, infrastructure, plant and equipment (continued)

Reconciliation of property, infrastructure, plant and equipment (continued)

2024	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.3)	Written down value of disposals	Impairment losses or items expensed (a)	Transfers	Balance at end of financial year
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property								
Land	2,112	-	2,110	-	(240)	-	-	3,982
Land under roads	2,571	-	1,592	-	(95)	-	-	4,068
Total land	4,683	-	3,702	-	(335)	-	-	8,050
Buildings	10,025	322	448	(937)	-	-	324	10,182
Total buildings	10,025	322	448	(937)	-	-	324	10,182
Total property	14,708	322	4,150	(937)	(335)	-	324	18,232
Plant and Equipment								
Plant, machinery and equipment	415	4	-	(102)	-	-	-	317
Fixtures, fittings and furniture	54	17	-	(23)	-	-	-	48
Light and heavy vehicles	424		-	(110)	-	-	-	314
Computers and telecommunication	17	34	-	(12)	-	-	-	39
Total plant and equipment	910	55	-	(247)	-	-	-	718
Infrastructure								
Roads	45,025	1,999	3,643	(1,987)	(32)	-	185	48,833
Bridges and Jetties	10,222	32	110	(242)	(914)	-	112	9,320
Drainage	3,118	74	148	(62)	-	-	73	3,350
General Infrastructure	429	-	-	(17)	-	-	-	412
Other Infrastructure	590	-	-	(93)	-	-	-	496
Total infrastructure	59,384	2,105	3,901	(2,401)	(946)	-	370	62,411
Works in progress								
Buildings	324	-	-	-	-	-	(324)	-
Roads and Footpaths	264	119	-	-	-	-	(185)	198
Bridges and Jetties	112	-	-	-	-	-	(112)	-
Drainage	92	70	-	-	-	-	(73)	89
Software	-	10	-	-	-	-	-	10
Total works in progress	792	199	-	-	-	-	(694)	297
Total property, infrastructure, plant and equipment	**75,794**	**2,681**	**8,051**	**(3,585)**	**(1,281)**	**-**	**-**	**81,658**

Note 6.1 Property, infrastructure, plant and equipment (continued)

Accounting policy

Recognition and measurement of assets

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

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

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

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

	Threshold $'000
Land	
Land	1
Land under roads	1
Buildings	
Buildings	10
Building improvements	10
Plant and Equipment	
Plant, machinery and equipment	5
Fixtures, fittings and furniture	5
Computers and telecommunications	5
Leased plant and equipment	5
Infrastructure	
Roads	
Road pavements and seals	10
Road substructure	10
Road formation and earthworks	10
Road general strucuture	10
Bridges	
Bridges deck	10
Bridges substructure	10
Culvets	10
Jetties	10
Drainage	10
Recreation, leisure and commnity facilities	10
Parks, openspace and streetscapes	10
General infrastrucutre	10

Note 6.1 Property, infrastructure, plant and equipment (continued)

Accounting policy (Cont.)

Revaluation

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

Land	fair value
Land under roads	fair value
Plant and machinery	cost
Furniture, fittings and office equipment	cost
Stormwater and drainage infrastructure	fair value
Roads and streets infrastructure	fair value
Bridges	fair value
Buildings	fair value
Parks, recreation facilities and community amenities	cost

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

Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. Valuations are performed either by experienced Council officers or independent experts. Between such valuations, Council considers, and when necessary, applies indexation to assets to ensure the carrying values continue to represent fair values.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

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

Impairment of assets

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

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

Land under roads

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

Note 6.2 Right-of-use assets

a) Right-of-use assets

	Plant and Equipment	Total
2025	**$'000**	**$'000**
Opening Balance at 1 July 2024	28	28
Additions	-	-
Disposals	-	-
Depreciation expense	(14)	(14)
Balance at 30 June 2025	14	14
2024		
Opening Balance at 1 July 2023	35	35
Additions	-	-
Disposals	-	-
Depreciation expense	(7)	(7)
Opening Balance at 1 July 2024	28	28

Accounting policy

Leases - Council as Lessee

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

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

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

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

Note 6.3 Other assets

Current		
Accrued revenue	21	21
Other assets	5	5
	26	**26**

		2025	2024
Note 7	**Current liabilities**	**$'000**	**$'000**
Note 7.1	**Trade and other payables**		
	Trade payables	296	410
	Rates and charges in advance	186	165
	Other payables	(2)	16
	Accrued expenses	26	13
	Total trade and other payables	**506**	**604**

Accounting policy

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

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

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

		2025	2024
Note 7.2	**Trust funds and deposits**		
	Refundable deposits	114	40
	Retention amounts	-	9
	Total trust funds and deposits	**114**	**49**

Accounting policy

Refundable deposits
Amounts received as tender deposits and retention amounts controlled by Council are reconised as Trust funds until they are returned or forfieted.

Note 7.3 Provisions

	Annual leave	Long service	Other	Total
2025	**$ '000**	**$ '000**	**$ '000**	**$ '000**
Balance at beginning of the financial year	232	210	87	529
Additional provisions	196	22	68	286
Amounts used	(160)	(22)	(53)	(235)
Balance at the end of the financial year	**268**	**210**	**102**	**580**
Current	268	125	78	471
Non-current	-	85	24	109
Total	**268**	**210**	**102**	**580**

Note 7.3 Provisions (Continued)

	Annual leave	Long service	Other	Total
	$ '000	**$ '000**	**$ '000**	**$ '000**
2024				
Balance at beginning of the financial year	207	179	75	461
Additional provisions	83	37	15	135
Amounts used	(58)	(6)	(3)	(67)
Balance at the end of the financial year	**232**	**210**	**87**	**529**
Current	232	141	72	445
Non-current	-	69	15	84
Total	**232**	**210**	**87**	**529**

Accounting policy

(a) Employee benefits

i) Short term obligations

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

ii) Other long term employee benefit obligations

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

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

iii) Sick leave

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

iv) Defined contribution plans

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

	2025	2024
Note 7.4 Lease liabilities	**$'000**	**$'000**
Current lease liabilities	7	7
Non current lease liabilities	7	15
Total	14	22

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

	Minimum lease payments due						
As at 30 June 2025	**Within 1 Year**	**1-2 Years**	**2-3 Years**	**3-4 Years**	**4-5 Years**	**After 5 Years**	**Total**
	$ '000	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**	**$ '000**
Lease payments							-
Finance charges	7	7	-	-	-	-	14
Net present value	7	7	-	-	-	-	14
As at 30 June 2024							
Lease payments	7	7	7	7	4	-	32
Net present value	7	7	7	7	4	-	32

Accounting policy

Leases - Council as Lessee

The lease liability is measured at the present value of outstanding payments that are not paid at balance date, discounted by using the rate implicit in the lease. Where this cannot be readily determined then Council's incremental borrowing rate for a similar term with similar security is used.
The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

Short-term leases and leases of low-value assets

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

Note 9 Other financial information
Note 9.1 Reserves

(a) Asset revaluation reserve	Balance at beginning of reporting year $'000	Increment $'000	(Decrement) $'000	Balance at end of reporting $'000
2025 Property				
Land	3,265	-	-	3,265
Land under roads	1,632		-	1,632
Other iInfrastructure	83	-	-	83
Buildings	5,482	269	-	5,751
Buildings Improvements	(291)	-	-	(291)
	10,171	**269**	**-**	**10,440**
Infrastructure				
Roads, bridges and drainage	51,047	8,950	-	59,997
General and other infrastructure	193	-	-	193
Bridges and jetties	110	2,040	-	2,150
Drainage	148	86	-	234
	51,498	**11,076**	**-**	**62,574**
Total asset revaluation reserve	**61,669**	**11,345**	**-**	**73,014**
2024 Property				
Land	1,155	2,110	-	3,265
Land under roads	40	1,592	-	1,632
Other Infrastructure	83	-	-	83
Buildings	5,034	448	-	5,482
Buildings improvements	(291)	-	-	(291)
	6,021	**4,150**	**-**	**10,171**
Infrastructure				
Roads, bridges and drainage	47,404	3,643	-	51,047
General and other infrastructure	193	-	-	193
Bridges and jetties	-	110	-	110
Drainage	-	148	-	148
	47,597	**3,901**	**-**	**51,498**
Total asset revaluation reserve	**53,618**	**8,051**	**-**	**61,669**

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

(b) Fair value reserve	Balance at beginning of reporting year $'000	Increment $'000	(Decrement) $'000	Balance at end of reporting year $'000
2025 Equity Investment assets				
Investment in water corporation	(159)	14	-	(145)
Total fair value reserve	**(159)**	**14**	**-**	**(145)**
2024 Equity Investment assets				
Investment in water corporation	(40)	-	(119)	(159)
Total fair value reserve	**(40)**	**-**	**(119)**	**(159)**

Council has to designate its investment in Taswater as an equity investment at fair value through other comprehensive income. Subsequent changes in fair value are reflected in the reserve and will not be reclassified through the profit or loss when derecognised.

(c) Other reserves	Balance at beginning of reporting year $'000	Transfers from $'000	Transfers To $'000	Balance at end of reporting year $'000
2025 Public open sapces	58	28		86
Tasman Civic Centre	3	-	-	3
General	952	-	-	952
Total Other reserves	**1,013**	**28**	**-**	**1,041**
2024 Public open spaces	193	-	(135)	58
Tasman Civic Centre	3	-	-	3
General	952	-	-	952
Total Other reserves	**1,148**	**-**	**(135)**	**1,013**

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

	2025 $'000	2024 $'000
Total Reserves	**73,910**	**62,523**

Note 9.2 Reconciliation of cash flows from operating activities to surplus (deficit)

	2025 $'000	2024 $'000
Result from continuing operations	1,363	(431)
Depreciation/amortisation	2,460	3,586
Depreciation of right-of-use assets	14	7
(Profit)/loss on disposal of property, infrastructure, plant and equipment		5
Share of net (profit)/loss of investment associateds accounted for by the equity method	(520)	(460)
Roads and other contributions	(647)	-
Capital grants received specifically for new or upgraded assets	(953)	(437)
Change in assets and liabilities:		
Decrease/(increase) in trade and other receivables	155	(135)
Decrease/(increase) in other assets		5
Increase/(decrease) in trade and other payables	(98)	12
Increase/(decrease) in provisions	52	68
Increase/(decrease) in other liabilities	57	286
Net cash provided by/(used in) operating activities	**1,883**	**2,506**

Note 9.3 Reconciliation of liabilities arising from financing activities

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

	Interest-bearing loans and borrowings $'000	Lease liabilities $'000
Balance as at 30 June 2024	25	28
Changes from financing cash flows:	-	-
Cash repayments	-	(14)
Balance as at 30 June 2025	**25**	**14**
Balance as at 1 July 2023	50	35
Changes from financing cash flows:	-	-
Cash repayments	(25)	(7)
Balance as at 30 June 2024	**25**	**28**

Note 9.4 Reconciliation of cash and cash equivalents

	2025 $'000	2024 $'000
Cash and cash equivalents (see note 4.1)	8,680	8,410
Total reconciliation of cash and cash equivalents	**8,680**	**8,410**

Note 9.5 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

2025	Not later than 1 year	Later than 1 year and not later than 5 years	Later than 5 years	Total
Contractual commitments				
Contractual commitments at end of financial year but not recognised in the financial report are as follows:				
Kerbside garbage collection contract	-	515	-	515
IT support contractor	-	-	-	-
Councilwise	-	-	-	-
Roadside mowing	184		-	184
Total contractual commitments	**184**	**515**	**-**	**699**

2024	Not later than 1 year	Later than 1 year and not later than 5 years	Later than 5 years	Total
Contractual commitments				
Contractual commitments at end of financial year but not				
Kerbside garbage collection contract	-	460	-	460
IT support contractor	-	60	-	60
Councilwise	29	-	-	29
Roadside mowing	-	477	-	477
Total contractual commitments	**29**	**997**	**-**	**1,026**

Note 9.6 Contingent liabilities and contingent assets

Contingent liabilities

Council is presently involved in several confidential legal matters, which are being conducted through Council's solicitors. As these matters are yet to be finalised, and the financial outcomes are unable to be reliably estimated, no allowance for these contingencies has been made in the financial report. Council has assessed contingent liabilities and found there to be no other contingent liabilities for the year ended 30 June 2025.

Events Occuring After Balance Date

Council has no other balance events to describe.

Note 9.7 Financial Instruments (Continued)
(b) Credit risk

Credit risk

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

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

Credit risk arises from Council's financial assets, which comprise cash and cash equivalents, and trade and other receivables. Council's exposure to credit risk arises from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments. Exposure at balance date is addressed in each applicable policy note. Council generally trades with recognised, creditworthy third parties, and as such collateral is generally not requested, nor is it Council's policy to securitise its trade and other receivables.
It is Council's policy that some customers who wish to trade on credit terms are subject to credit verification procedures including an assessment of their credit rating, financial position, past experience and industry reputation.
In addition, receivable balance are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.
Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 9.6.

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

	Financial Institutions (AAA credit not rating)	Financial Institutions (AAA credit rating)	Total
2025			
Cash and cash equivalents	-	8,680	8,680
Trade and other receivables	274		274
Investments and other financial assets	-	2,435	2,435
Total contractual financial assets	**274**	**11,115**	**11,389**
2024			
Cash and cash equivalents		8,411	8,411
Trade and other receivables	429		429
Investments and other financial assets		2,400	2,400
Total contractual financial assets	**429**	**10,811**	**11,240**

Note 9.7 Financial Instruments (Continued)

(b) Credit risk (Continued)

Ageing of Trade and Other Receivables

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

	2025	2024
	$'000	$'000
Current (not yet due)	43	281
Past due by up to 30 days	1	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	138	-
Past due by more than 1 year	92	150
Total Trade & Other Receivables	**274**	**431**

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

(c) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements:
- we will not have sufficient funds to settle a transaction on the date;
- we will be forced to sell financial assets at a value which is less than what they are worth; or
- we may be unable to settle or recover a financial assets at all.

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

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

Note 9.7 Financial Instruments (Continued)

The table below lists the contractual maturities for non-lease Financial Liabilities. For lease liabilities refer to note 7.4.
These amounts represent the discounted cash flow payments (ie principal only).

2025	6 mths or less $'000	6-12 months $'000	1-2 years $'000	2-5 years $'000	>5 years $'000	Contracted Cash Flow $'000	Carrying Amount $'000
Trade and other payables	296	-	-	-	-	295	295
Trust funds and deposits	-	114	-	-	-	114	114
Total financial liabilities	296	114	-	-	-	409	409

2024	6 mths or less $'000	6-12 months $'000	1-2 years $'000	2-5 years $'000	>5 years $'000	Contracted Cash Flow $'000	Carrying Amount $'000
Trade and other payables	410	-	-	-	-	410	410
Trust funds and deposits	-	49	-	-	-	49	49
Total financial liabilities	410	49	-	-	-	459	459

(d) Market risk
Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. Council's exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Refer to the previous Interest Rate risk discussion for details on market risk exposures.

Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

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

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

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2025	$'000	$'000	$'000	$'000	$'000
Financial assets:					
Cash and cash equivalents	8,680	(87)	(87)	87	87
Investments	2,435	(24)	(24)	24	24
Trade and other receivables	274	(3)	(3)	3	3

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2024	$'000	$'000	$'000	$'000	$'000
Financial assets:					
Cash and cash equivalents	8,411	(84)	(84)	84	84
Investments	2,400	(24)	(24)	24	24
Trade and other receivables	429	(4)	(4)	4	4

Fair Value

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

Financial Instruments	Total carrying amount as per the Statement of Financial Position		Aggregate net fair value	
	2025	2024	2025	2024
	$'0(	$'0(	$'0(	$'00
Financial assets				
Cash and cash equivalents	8,680	8,411	8,680	8,408
Other financial assets	2,435	2,400	2,435	2,400
Trade and other receivables	274	429	274	431
Investment in water corporation	771	757	757	757
Investment in Bendigo bank	-	20	20	20
Total financial assets	12,160	12,017	12,166	12,016
Financial liabilities				
Trade and other payables	506	604	506	604
Trust funds and deposits	114	49	114	49
Total financial liabilities	620	653	620	653

Note 9.7 Financial Instruments

Managing financial risk

Council has exposure to the following risks from its use of financial instruments:

(a) Interest rate risk
(b) Credit risk
(c) Liquidity risk; and
(d) Market risk.

The (General Manager/Chief Executive Officer) has overall responsibility for the establishment and oversight of Council's risk management framework. Risk management policies are established to identify and analyse risks faced by Council, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(a) Interest Rate Risk

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

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

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

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

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

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

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

2025			**Fixed interest maturing in:**				
	Weighted average interest rate	**Floating interest rate $'000**	**1 year or less $'000**	**Over 1 to 5 years $'000**	**More than 5 years $'000**	**Non-interest bearing $'000**	**Total $'000**
Financial assets							
Cash and cash equivalents	3.78%	8,679		-	-	-	8,679
Investments	4.19%	-	2,435	-	-	-	2,435
Trade and other receivables	9.01%	274	-	-	-	-	274
Investment in Bendigo Bank		-	-	-	-	-	-
Investment in water corporation		-	-	-	-	771	771
Total financial assets		8,953	2,435	-	-	771	12,159
Financial liabilities							
Trade and other payables		-	-	-	-	506	506
Trust funds and deposits		-	-	-	-	114	114
Total financial liabilities		-	-	-	-	620	620
Net financial assets (liabilities)		8,953	2,435	-	-	151	11,539

2024

			Fixed interest maturing in:				
	Weighted average interest rate	Floating interest rate $'000	1 year or less $'000	Over 1 to 5 years $'000	More than 5 years $'000	Non-interest bearing $'000	Total $'000
Financial assets							
Cash and cash equivalents	3.96%	8,410		-	-	-	8,410
Investments	4.46%	-	2,400	-	-	-	2,400
Trade and other receivables	5.12%	433	-	-	-	-	433
Investment in Bendigo Bank		-	-	-	-	20	20
Investment in water corporation		-	-	-	-	757	757
Total financial assets		8,843	2,400	-	-	777	12,020
Financial liabilities							
Trade and other payables		-	-	-	-	604	604
Trust funds and deposits		-	-	-	-	49	49
Total financial liabilities		-	-	-	-	653	653
Net financial assets (liabilities)		8,843	2,400	-	-	124	11,367

Note 9.8 Fair Value Measurements

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

Investment property
Investment in water corporation
Property, infrastructure plant and equipment

- Land
- Land under roads
- Buildings
- Roads, including footpaths & cycleways
- Bridges
- Other infrastructure

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

(a) Fair Value Hierarchy

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

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

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2025.

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

As at 30 June 2025

Recurring fair value measurements	Note	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Investment in water corporation	5.2	-	-	771	771
Land	6.1	-	4,267	-	4,267
Land under roads	6.1	-	-	4,068	4,068
Buildings	6.1	-	-	10,640	10,640
Roads, including footpaths & cycleways	6.1	-	-	57,905	57,905
Bridges	6.1	-	-	11,118	11,118
Drainage	6.1	-	-	3,786	3,786
		-	4,267	88,288	92,555

Note 9.8 Fair Value Measurements (Continued)

(a) Fair Value Hierarchy (Continued)

As at 30 June 2024

Recurring fair value measurements	Note	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Investment in water corporation	5.2	-	-	757	757
Land	6.1	-	4,222	-	4,222
Land under roads	6.1	-	-	4,158	4,158
Buildings	6.1	-	-	10,182	10,182
Roads, including footpaths & cycleways	6.1	-	-	48,659	48,659
Bridges	6.1	-	-	9,732	9,732
Drainage	6.1	-	-	3,350	3,350
		-	4,222	76,838	81,060

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

(b) Highest and best use
AASB 13 Fair Value Measurement, requires the fair value of non-financial assets to be calculated based on their "highest and best use"

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

Investment property and Investment in water corporation
Refer to Notes 6.2and 5.2 respectively for details used to determine fair values.

Land
Land

Land fair values were determined by a qualified independent valuer Preston Rowe Paterson effective 31 May 2024.

Councils's land holdings have been revalued based on these figures.

Land under roads
Land under roads is based on the unit rate given by the Valuer-General for urban and rural areas multiplied by m2

Note 9.8 Fair Value Measurements (Continued)

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

Buildings

The fair value of buildings were also determined by Council Engineering Officer independent valuer Gavin Boyd effective 30 June 2021 Since that date to ensure the current values represent fair value. All Council building assets were fair valued using written down current replacement cost. This valuation comprises the asset's current replacment cost (CRC) less accumulated depreciation caulculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset. The buildings have been revalued in this current financial year using the Producer Price Indexation. For the year ended 30 June 2025 the indexation rate applied was 2.68%.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use.

Infrastructure assets

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

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

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

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

The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation.

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

Roads, including footpaths & cycleways

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

CRC is based on the road area multiplied by a unit price, the unit price being an estimate of labour and material inputs, services costs and overhead allocations. Council assumes that pavements are constructed to depths of at least 30cm for all traffic areas. For interenal construction estimates, material and services prices based on exisiting supplier price lists and labour wages rates are based on Council's Enterprise Bargaining Agreement (EBA).

Roads fair value was determined by a qualified independent valuer Asset Valuer Pro effective 30 June 2025. Roads have been revalued on this basis.

Bridges

A full valuation of bridges assets was undertaken by independent valuers, AuSpan effective 30 June 2025. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure.The valuation is based on the material type used for construction and the deck and sub-structure area.

Drainage

A full valuation of drainage infrastructure was undertaken by Council's Contracted Engineer effective 30 June 2022. Similar to roads, drainage assets are managed in segments; pits and pipes being the major components. The stormwater has been revalued in this current financial year using the Producer Price Indexation. For the year ended 30 June 2025 the indexation rate applied was 2.68%

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment

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

Note 9.8 Fair Value Measurements (Continued)

Other Infrastructure

(d) Changes in recurring level 3 fair value measurements

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

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

(e) Valuation processes

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

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

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

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes. The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

Note 9.9 Correction for prior period error

Compararives have been restated in the Statement of Comprehensive , Statement of Financial Position and Statement of Changes in Equity. These changes are a result of prior period errors in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. In preparation of the 2024-25 financial statements, Council identified bridges, land,land under roads and roads assets that are not owned by Council but have been previously recognised as Council owned assets, there were also roads that are owned by Council but not previously recognised. This was part of Council broader data integrity and compliance program. When preparing road tender documentation a cross reference to Council owned assets was conducted, review of asset schedules and road mapping previously unrecognised assets were recognised. The infrastructure department also reconciled bridges for maintenanc purposes and identified bridges that needed to be removed from Council registers.

The written down value the assets impacted by this error have a balance as at 30 June 2024 of $566,722. The disposal of assets was understated by $566,722 .

As this adjustment reflected characteristics of assets that existed in the prior period, an adjustment to the prior period balances needs to be made.

This is classified as an error in accordance with AASB108. The prior period adjustment is detailed below, with the Statement of Financial Position and Statement of changes in Equity balances at 30 June 2024 restated as follows:

	Published Financial Statements	2023/24 Correction of Error	2024 Restated
Bridges	17,370	(417)	16,953
Accumulated depreciation	(7,638)	5	(7,633)
	9,732	(412)	9,320
Roads	79,176	271	79,447
Accumulated depreciation	(30,517)	(97)	(30,614)
	48,659	174	48,833
Land	4,222	(240)	3,982
	4,222	(240)	3,982
Land Under Roads	4,158	(90)	4,068
	4,158	(90)	4,068
Accumulated Surplus	33,297	(568)	32,729
	33,297	(568)	32,729

Note 10 Other matters

Note 10.1 Related party transactions

(i) Councillor Remuneration 2025

Name	Position	Period	Allowances (Short term employee benefits)	Total Compensation AASB 124	Expenses[2]	Total allowances and expenses section 72
			$	$	$	$
Mr R Macdonald	*Mayor*	*Full Year*	38,744	38,744	2,431	41,175
Mrs M Stacey	*Deputy Mayor*	*Full Year*	22,756	22,756	75	22,831
Mr A Hull	*Councillor*	*04.11.2024 to 30 June 2025*	7,511	7,511	75	7,586
Ms H Fielder	*Councillor*	*Full Year*	11,071	11,071	75	11,146
Mr D Kelleher	*Councillor*	*01.07.2024 to 28.10.2024*	3,560	3,560	-	3,560
Mrs A Knott	*Councillor*	*Full Year*	11,071	11,071	75	11,146
Mr K Spaulding	*Councillor*	*Full Year*	11,071	11,071	75	11,146
Mr S McQueeney	*Councillor*	*14.02.2025 to 30.06.2025*	3,768	3,768	75	3,843
Mr J Sharman	*Councillor*	*01.07.2024 to 27.11.2024*	4,496	4,496	-	4,496
Total			**114,048**	**114,048**	**2,881**	**116,929**

Councillor Remuneration 2024

Name	Position	Period	Allowances	Total Compensation AASB 124	Expenses[2]	Total allowances and expenses section 72
Mr R Macdonald	*Mayor*	*Full Year*	36,914	36,914	3,863	40,777
Mrs M Stacey	*Deputy Mayor*	*Full Year*	21,680	21,680	1,256	22,936
Mr D Beard	*Councillor*	*01.07.2023 to 4.10.2023*	2,571	2,571	139	2,710
Ms H Fielder	*Councillor*	*Full Year*	10,548	10,548	-	10,548
Mr D Kelleher	*Councillor*	*Full Year*	10,548	10,548	-	10,548
Ms A Knott	*Councillor*	*Full Year*	10,548	10,548	-	10,548
Mr K Spaulding	*Councillor*	*Full Year*	10,548	10,548	1,460	12,008
Mr J Sharman	*Councillor*	*Full Year*	7,120	7,120	-	7,120
Total			**110,477**	**110,477**	**6,718**	**117,195**

(ii) Key Management Personnel Remuneration 2025

Name	Position	Period	Remuneration band	Salary[1]	Vehicles[2] and other	Other Allowances and Benefits[3]	Super-annuation[4]	Termination	Non-monetary Benefits[6]	Total
				Short term employee benefits				Post employment benefits		
				$	$	$	$	$	$	$
Mr J Repine	General Manager	*Full Year*	0 001 - $200	197,887			27,704	-	1,671	227,262
Sub-total				**197,887**	**-**	**-**	**27,704**	**-**	**1,671**	**227,262**
Total				**197,887**	**-**	**-**	**27,704**	**-**	**1,671**	**227,262**

Key Management Personnel Remuneration 2024

Name	Position	Period	Remuneration band	Salary[1]	Vehicles[2] and other	Other Allowances and Benefits[3]	Super-annuation[4]	Termination	Non-monetary Benefits[6]	Total
Mr J Repine	General Manager	*Full Year*	0 001 - $200	179,731	10,000		25,614	-	7,104	222,449
Total				**179,731**	**10,000**	**-**	**25,614**	**-**	**7,104**	**222,449**

Note 10 Other matters

Note 10.1 Related party transactions (Continued)

(ii) Key Management Personnel Remuneration (Continued)

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

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

[3] Other allowances and benefits includes all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, and any other compensation paid and payable.

[4] Superannuation means the contribution to the superannuation fund of the individual.

[5] Termination benefits include all forms of benefit paid or accrued as a consequence of termination.

[6] Non-monetary benefits include annual and long service leave movements and non-monetary benefits (such as housing, subsidised goods or services etc)

(iii) Remuneration Principles

Councillors

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

General Manager & Key Management Personnel

Remuneration levels for key management personnel are set in accordance with Tasman Council's Enterprise Agreement 2021.

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

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

Short term incentive payments

The Council does not have short-term incentive payments.

(iv) Transactions with subsidiaries, associates and joint ventures

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

Note 10.2 Other significant accounting policies and pending accounting standards

(a) Taxation

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

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

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

(b) Impairment of non-financial assets

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

(c) Allocation between current and non-current

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

(d) Financial guarantees

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

(e) Contingent assets, contingent liabilities and commitments

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

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

(f) Budget

The estimated revenue and expense amounts in the Statement of Comprehensive Income represent original budget amounts and are not audited.

(g) Adoption of new and amended accounting standards

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

(h) Pending Accounting Standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretation issued by AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainabiluty reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

(i) AASB 2022- 6 *Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants*

This Standard amends AASB 101 *Presentation of Financial Statements* to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

(ii) AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.*

This Standard modifies AASB 13 *Fair Value Measurement* for application by not-for-profit public sector entities such as Council. It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows. This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values. Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value. The Standard applies prospectively to annual periods beginning on or after **1 January 2025**, with earlier application permitted.

Note 10 Management indicators

	Benchmark	2025 $'000	2024 $'000	2023 $'000	2022 $'000
(a) Underlying surplus or deficit					
Net result for the year		1,363	(431)	2,359	2,015
Less non-operating income					
Capital contributions - and recognition of assets		(953)	(437)	1,870	1,488
Grants received in advance - current year		(767)	(1,222)	-	-
Grants received in advance - prior year		1,222	1,363	-	-
Underlying surplus/(deficit)		865	(727)	489	527

The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations.
The ratio identifies that a underlyng surplus is generated and income is exceeding expectattions with strng growth and interest

	Benchmark	2025	2024	2023	2022
(b) Underlying surplus ratio					
Underlying surplus or deficit		865	-727	489	527
Recurrent income*		10,801	9,296	7,585	6,866
Underlying surplus ratio %	0%	8%	-8%	6%	8%

*Recurent income is the portion of income expected to continue in the future

This ratio serves as an overall measure of financial operating effectiveness.
The surplus on recurrent income , is taken to Council reserves and used for development and maintenace of infrastrucutre assets to met the needs of the community.

	Benchmark	2025	2024	2023	2022
(c) Net financial liabilities					
Liquid assets less		11,389	11,240	11,284	8,903
total liabilities		1,214	1,203	1,144	1,526
Net financial liabilities	0	10,175	10,037	10,140	7,377

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.

The excess of liquid assets of total liabilities indicates that Council has the ability to meet all current financial obligations and the ability to maintain reserve funding for future needs.

	Benchmark	2025	2024	2023	2022
(d) Net financial liabilities ratio					
Net financial liabilities		10,175	10,037	10,140	7,377
Recurrent income*		10,801	9,296	8,671	7,585
Net financial liabilities ratio %	0% - (50%)	94%	108%	117%	97%

This ratio indicates the net financial obligations of Council compared to its recurrent income.
Council is currently in the position of having net financail assets and due to this, has no concerns in servicing current or future financial obligations.

(e) Asset consumption ratio

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

	2025	2024	2023	2022
Buildings				
Fair value (Carrying amount)	10,640	10,182	10,025	8,039
Current replacement cost (Gross)	17,005	16,088	14,749	12,129
Asset consumption ratio %	63%	63%	68%	66%
Infrastructure				
Fair value (Carrying amount)	73,659	62,650	58,676	49,299
Current replacement cost (Gross)	107,311	105,044	96,820	84,864
Asset consumption ratio %	69%	60%	61%	58%

Note 10 Management indicators (cont.)

		2025 $'000	2024 $'000	2023 $'000	2022 $'000
Drainage					
Fair value (Carrying amount)		3,786	3,350	3,119	3,224
Current replacement cost (Gross)		6,288	5,655	5,255	5,255
Asset consumption ratio %		60%	59%	59%	61%

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

(f) Asset renewal funding ratio

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

		2025	2024	2023	2022
Buildings					
Projected capital funding outlays**		127	99	726	2,032
Projected capital expenditure funding***		240	99	685	2,032
Asset renewal funding ratio %	90-100%	53%	100%	106%	100%
Infrastructure					
Projected capital funding outlays**		1,025	1,634	337	16,400
Projected capital expenditure funding***		427	1,634	2,301	16,400
Asset renewal funding ratio %	90-100%	240%	100%	15%	100%
Drainage					
Projected capital funding outlays**		75	74	0	1,120
Projected capital expenditure funding***		70	74	115	1,120
Asset renewal funding ratio %	90-100%	107%	100%	0%	100%

** Current value of projected capital funding outlays for an asset identified in Council's long-term financial plan.
*** Value of projected capital expenditure funding for an asset identified in Council's long-term strategic asset management plan.
This ratio measures Council's capacity to fund future asset replacement requirements.

This ratio measures Council ability to fund the future asset replacemen requirements. Ratios indicates Council has sufficient funds to service assets.

(g) Asset sustainability ratio

		2025	2024	2023	2022
Capex on replacement/renewal of existing assets		1,524	1,807	1,064	2,292
Annual depreciation expense		2,460	3,593	2,011	1,882
Asset sustainability ratio %	100%	62%	50%	53%	122%

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

Council has currently undertaken large investment in mainting existing assets and investment in new and this is reflected in this report. Council will continue to monitor its performance through Long Term Financial Plan and manage assets with Asset Management Plans.

2025	Capital renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
By asset class	$'000	$'000	$'000
Roads and foopaths	1,339	-	1,339
Bridges, culvets and jetties	53	-	53
Drainage		75	75
Buildings etc	132	583	715
Plant and equipment	-	129	129
Fixtures, fittings and furniture	-	-	-
Computers and telecommunications	-	4	4
Light & Heavy Vehciles	-	288	288
Total	1,524	1,079	2,603

2024	Capital renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
By asset class	$'000	$'000	$'000
Roads and footpaths	1,634	511	2,145
Bridges, culvets and jetties	-	-	-
Drainage	74	102	176
Buildings etc	99	223	322
Plant and equipment	-	4	4
Fixtures, fittings and furniture	-	17	17
Computers and telecommunications	-	34	34
Software	-	10	10
Total	1,807	901	2,708

Certification of the Financial Report

The financial report presents fairly the financial position of the Tasman Council as at 30 June 2025 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.

Blake Repine
General Manager

Date : 18 November 2025

The statement submission deadline of the 14th August falls on a Thursday in 2025.

Electronic submission can be made on or before
Wednesday 14th August to admin@audit.tas.gov.au

Management Certification of the Financial Report

The accompanying financial statements of the Tasman Council are in agreement with the relevant accounts and records and have been prepared in compliance with:

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

I believe that, in all material respects, the financial statements present a view which is consistent with my understanding of Council's financial position as at 30 June 2024 and the results of its operations and cash flows for the year then ended.

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

The completed Financial Statements Preparation and Submission Checklist is enclosed.

Mkean

Megan Kean
Senior Financial Officer

Date : *18/11/2025* **<Due by 14 August 2025>**

The statement submission deadline of the 14th August falls on a Thursday in 2025.

Electronic submission can be made on or before
Wednesday 14th August to admin@audit.tas.gov.au