

Annual Report



19/20

MAST

MARINE and SAFETY TASMANIA
making boating better

Marine and Safety Tasmania

Annual Report 2019-20

Marine and Safety Tasmania
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An electronic version of the Report is available on the MAST website:
www.mast.tas.gov.au

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Letter to the Minister

Hon Michael Ferguson MP
Minister for Infrastructure and Transport
Salamanca Place
HOBART TAS 7000

Dear Minister,

In accordance with the requirements of Section 28 of the *Marine and Safety Authority Act 1997* I am pleased to submit for your information and presentation to Parliament the Annual Report of the Authority for the year ended 30 June 2020.

In accordance with Section 28(3) of the *Marine and Safety Authority Act 1997*, copies of the Annual Report have also been provided to the Treasurer and the Auditor-General.

Yours sincerely,

A handwritten signature in black ink that reads "Sue Smith".

Sue Smith
Chair

At a Glance

62,992

recreational boat licences

an average of two
licence holders per
boat

30,907

registered recreational vessels

each boat used 18 times per
year with an average trip
time of four hours

1,260

commercial vessels

operate in Tasmanian
waters, all positively
contributing to the
Tasmanian economy

317

navigation aids

maintained in
Tasmanian waters

\$26.5m

spent on upgrading

over 521 projects for the
recreational
boater since 1998 through
the Recreational Boating
and Licence Funds

14 533

students engaged

in the boat safe program
and 37 schools visited by
MAST through the
Swimming and Water
Safety Education program

4 557

registered moorings

audited on a
regular basis

63

facilities

managed across the
State, consisting of 33
jetties, 16 boat ramps, 8
pontoons and 6
breakwaters

4 882 km

of coastline (including islands)

highlighting the importance of
reliable aids to navigation and the
provision of VHF radio coverage and
distress monitoring

Ongoing

boating safety and regulation

resulting in an overall
decrease in fatalities

To
make our
waterways
safe and
enjoyable
for all users



Our Year in Review



Chair and CEO Review

Overall the 2019-20 financial year has been a successful one for Marine and Safety Tasmania (MAST) despite the challenges in the latter part of this year resulting from COVID-19.

Ensuring the safety of all vessels is a primary function of MAST and therefore the development and promotion of a safety culture through education and enforcement is fundamental to MAST's operations.

The "Be Boatwise – There are NO second chances" safety campaign continued this year with the key messages focussing on the servicing of inflatable life jackets, the condition of second-hand vessels and the importance of being able to locate safety equipment within 30 seconds. The campaign included TV and radio advertising and ran from September 2019 to April 2020.

MAST has been an active participant in the Department of Education's Swimming and Water Safety program for some time, educating Grades 3, 4 and 5 on boating safety and developing a safety culture. Despite the pandemic, MAST visited 37 schools.

The ongoing collaboration with Tasmania Police together with authorised officers from Inland Fisheries, Parks and Wildlife Service and Surf Life Saving Tasmania ensures a safety culture is reinforced through compliance and enforcement.

2019-20 was the third and final year of the \$20 life jacket replacement program, designed as an incentive to transition from the old life jacket standard to the new by 1 January 2021. The majority of vouchers under this program were distributed through BoatSafe Partners, an important network of retailers who have been trained by MAST on legislative requirements and key safety issues. Over 10,083 vouchers have been distributed under this program.

MAST's Recreational Boating Fund (RBF) delivers improved marine infrastructure to ensure safe access to waterways for all users. This Fund is derived from recreational boating registration and licence fees. Some of the more significant projects facilitated through the RBF in 2019-20 included a landing stage at Musselroe Bay boat ramp, Dodges Ferry and Thureau Hills, a pontoon installation at Lake Leake and improved access at Darwin Dam (Lake Burbury) and Macquarie Heads. A lower lake level ramp was also installed at Craighourne Dam. Over \$26 million has been spent on recreational boating infrastructure through the RBF and contributions from other sources.

To continue to ensure that funds invested in infrastructure are used efficiently and effectively, a 5-year Infrastructure Plan was finalised in 2019-20 after consultation with stakeholders and will take effect from 1 July 2020. This Plan will enable MAST to obtain all necessary approvals and appoint contractors well in advance of the scheduled construction timeframe.

With grants received from the Government for the maintenance and upgrade of MAST owned infrastructure, design work commenced on the replacement of Cygnet Jetty and repairs were completed on Dunalley, Dover, Opossum Bay and Triabunna jetties plus St Helens berthing piers and the Port Sorell Pontoon. CCTV was installed at Dunalley and Nubeena jetties to assist in managing usage. A contract was also awarded for the regular dredging of Pelican Point in Georges Bay to ensure access to the Port of St Helens.

Through funding provided by Government, MAST continues to deliver election commitments together with those projects identified under the Government's \$50 million Public Building Maintenance Fund.

Effective waterways management is achieved through collaboration with key government agencies, Tasports, aquaculture companies, yacht clubs and organisations such as Rowing Tasmania and Jet Ski Tas. With the increase in the number of cruise ship visitations over recent years, MAST is working with Tourism Tasmania, Parks and Wildlife, the Environment Protection Authority and Tasports to establish anchorages in the more remote locations.

The importance of stakeholder engagement cannot be underestimated. MAST prides itself on being approachable and accountable and engages through its publications, Facebook page and website in addition to events such as flare and safety demonstrations, Recreational Boating Forums and safety checks at boat ramps. This year MAST also conducted its routine stakeholder survey via Facebook.

The Board continues to pursue a results-driven, resilient and progressive organisation. A significant adjustment for MAST was the implementation of the *Financial Management Act 2012* effective from 1 July 2019. This Act introduced a new structure for the Public Account and a new series of Treasurer's Instructions and importantly, required MAST to comply with the provisions. The internal audit program continued testing the adequacy and effectiveness of MAST's systems of management, internal control and the management of financial and operational risk.



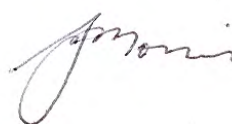
Sue Smith
Chair

A new Enterprise Agreement was approved in September 2019 and, after a considered review process, new mooring by-laws were also introduced.

Improvements to MAST's business systems have provided enhanced levels of system redundancy, data security and productivity. The functionality of the MAST Geographical Information System (GIS) was further upgraded to display statistical layers and to allow mooring contractors to submit mooring service reports electronically. Additional public facing web-based products provided this year included Notice of Disposal and a practice motor boat licence test. Work has also commenced to deliver on-line boat registration. A major upgrade to the MAST website also commenced.

Due to the impacts of COVID-19 on the domestic commercial vessel sector, MAST waived the Annual Infrastructure Administration Fee for 2020/21 for these vessels. It also introduced a conditional motor boat licence to cater for the potential significant backlog caused by the closure of licence course providers.

Our sincere thanks to Board members and staff for their ongoing commitment to the organisation and delivery of positive outcomes, particularly given the challenges presented by a pandemic.



Lia Morris
Chief Executive

Our Organisation



Who we are

Marine and Safety Tasmania is a Statutory Authority that was established on 30 July 1997. MAST is managed by a Board appointed by the Minister for Infrastructure and Transport, which represents the various sectors of the boating community. The Board is responsible to the Minister for the performance by the Authority of its functions and ensuring that the business and affairs of the Authority are managed and conducted in a manner that is in accordance with sound commercial practice.

Our role

MAST has four primary functions which are conferred by the Marine and Safety Authority Act 1997 as follows:

- a) ensure the safe operation of vessels (recreational and commercial),
- b) perform the functions delegated to it by the Australian Maritime Safety Authority,
- c) provide and manage marine facilities, and
- d) manage environmental issues relating to vessels.

MAST has jurisdiction in and over:

- The waters of all inland lakes, rivers and streams,
- Coastal waters,
- Any vessel not covered by Commonwealth legislation,
- Any matters delegated to it by the National Regulator for Domestic Commercial Vessels, and
- Any marine facility under the control of the Authority.

Our values and behaviours

Our success is built on our people and the way we work. There is a commitment to a shared set of values that guide how we behave towards our customers, our community and our colleagues.

- **Approachable and accountable** – we attempt at all times to be approachable and deliver services that focus on the needs of our stakeholders.
- **Professional** – we employ people with a range of professional skills and experience. Our people come from the maritime industry, policy and regulatory backgrounds and with operational compliance experience and are committed to providing a professional service that is timely.
- **Risk focused** – we recognise and manage risk, reporting regularly to the Board.
- **Proactive** – we recognise the value of being proactive and will identify and develop innovative solutions to problems.

Governance

MAST has a range of processes to ensure that we effectively manage our risks and resources to deliver our strategic priorities.

MAST Board

In accordance with Section 13 of the *Marine and Safety Authority Act 1997*, the MAST Board is responsible to the Minister for:

- The performance by the Authority of its functions, and
- Ensuring that the business and affairs of the Authority are managed and conducted in a manner that is in accordance with sound commercial practice.

The Board oversees a robust internal audit program and risk management framework and examines procurement processes for all goods and services over \$250,000 to ensure the process is fair and equitable prior to a contract being awarded.

The Chief Executive has overall responsibility for the performance and management of MAST and is accountable to the Board of MAST. MAST's management team provides leadership and manages human, physical and financial resources to achieve our strategic priorities.

Work Health and Safety Committee

The MAST Work Health and Safety Committee aims to promote safe working behaviour through the development and implementation of measures to improve Work Health and Safety outcomes. Membership comprises representatives from each area of MAST.



Our Performance



In June 2017, the Strategic Plan for 2017-2022 was adopted by the MAST Board. This Plan focusses on the Board's strategic priorities consistent with the longer-term vision to make Tasmania's waterways safe and enjoyable for all users:

1. Ensuring the safety of all vessels in Tasmanian waters
2. Providing and managing marine infrastructure that delivers safer access to waterways for all users

3. Supporting key agencies on matters relating to the maritime environment
4. Engaging with key stakeholders, recreational boaters and the community to achieve strategic goals
5. Ensuring a results-driven, resilient and progressive organisation

The Plan sets out objectives and supporting initiatives to achieve these priorities. This section highlights key achievements under each of the five priority areas.



Strategic Priority 1 – Ensuring the safety of all vessels in Tasmanian Waters

Continue to develop and promote a safety culture through education and enforcement

- This year we continued the safety campaign– Be Boatwise – There are NO second chances. This campaign ran from September 2019 to April 2020 and included television and radio advertising, and print media. With a small percentage of inflatable life jackets being serviced in accordance with the manufacturers’ instructions, this was again the key focus of the campaign. The release of a Coroner’s report into deaths of four men at Slopem Main highlighted the need for all persons purchasing a second-hand boat to have it inspected before purchase and use. A concerning statistic from the analysis of Police Infringements has seen a steady increase in the number of infringements for failure to carry, maintain and have ready for immediate use the required safety gear. As part of the safety campaign MAST produced a safety video issuing a challenge to the owner and crew of recreational boats to obtain all their safety gear, ensure life jackets are on and send a mayday call all within 30 seconds.
- Our key safety messages in 2019-20 were:
 - It’s your life jacket. Check it. Service it. An unserviced inflatable life jacket could be putting you or your family at risk
 - Weather or not. Check it before you go. Conditions can change pretty fast in Tassie. Make sure you are prepared. Visit bom.gov.au.
 - There are no second chances – when buying a boat, particularly second

hand; there’s no such thing as a cheap one

- The 30 second challenge



- We have continued to supply \$20 vouchers, funded through boat licence renewals, as an incentive for the public to transition to the Australian life jacket Standard AS 4758. This Standard was introduced into MAST legislation in 2010 with a transition period of 10 years. By 1 January 2021 all life jackets used on recreational boats in Tasmania will need to meet this Standard. At the completion of this three year program, 10,083 vouchers were distributed at a value of \$201,660. In addition, over 2000 of the older standard foam jackets in good condition were sent to Papua New Guinea which is desperately trying to reduce its fatality rate.
- We have further increased the number of BoatSafe and PaddleSafe Partners. The important relationship that exists between MAST and retailers through this partnership plays a vital role in boating

safety education. These safety partners, trained by MAST, are often the first point of contact for the boating public when they are unsure about safety gear or other issues relating to boating. They have also been instrumental in the distribution of life jacket vouchers.

- Our role in the Department of Education's Swimming and Water Safety program has further strengthened. The boating safety component of this program enables MAST to establish a boating safety culture in young children. Despite the pandemic, MAST visited 37 schools. The success of this program has resulted in MAST also providing education in non-government schools, high schools and special needs schools.
- Presentations were delivered to a variety of clubs and community organisations statewide. Boat ramp checks were also conducted across the State, targeting times of peak usage. These are all an important part of MAST's ongoing safety education. Unfortunately, some of the larger events where MAST has had a consistent presence were cancelled due to COVID-19.
- We continue to work collaboratively with Rowing Tasmania to improve the safety of all rowers. This year, further work has been conducted on the development of legislative provisions regulations to ensure that rowers training without an accompanying coach boat must wear a life jacket.
- Additional YouTube clips have been added to the MAST website. These are a major educational tool and a useful resource for the general public. Many existing clips have been rebranded to reflect MAST's safety campaign – Be Boatwise – There are NO second chances.
- Tasmania Police and MAST authorised officers within Inland Fisheries, Parks and Wildlife and Surf Life Saving Tasmania play an integral role in the enforcement of MAST's legislation. A collaborative relationship with the Marine Division of Tasmania Police and the provision of infringement notice data allows MAST to identify where safety education is required. The 30 Second Challenge is an excellent example of this.

Establish and maintain effective regulatory systems and processes

- The annual audit of Tas Maritime Radio (TMR) was conducted during the year to ensure compliance with the requirements of the *Marine and Safety (Radio) Regulations 2012*. Ongoing compliance with these Regulations allows the dedicated volunteers at TMR to maintain the status of a MAST-approved marine radio station.
- Through a Deed of Agreement, MAST delegates certain powers and functions under the *Marine and Safety (Pilotage and Navigation) Regulations 2017* to Tasports. MAST undertook the annual audit of Tasports to ensure compliance with these Regulations, visiting multiple ports and the Vessel Traffic Service and meeting with key Tasports' personnel.
- MAST introduced new requirements to become an accredited training provider to deliver the MAST power boat licence course.
- New mooring by-laws were implemented in June 2020. Important changes to improve the management of moorings include the collection of owner details for a vessel where the vessel is not owned by the mooring permit holder, the ability to impose conditions on a mooring permit, a notification requirement if the primary vessel on the mooring changes and

restriction on work that can occur on a moored vessel.

- The National Standard for the Australian Builders Plate for Recreational Vessels was recently amended to remove the ambiguity when calculating safe loading masses. MAST played a significant role on the working group.
- As a result of the implementation of the *Financial Management Act 2016* on 1 July 2019, all policies and procedures have been reviewed to ensure compliance with the revised Treasurer's Instructions.
- Due to the advocacy efforts of MAST, the process to amend the Australian Standard for Life Jackets (AS 4758) commenced. Key amendments under consideration include the marking of inflatable life jackets with manual or automatic, a consistent service period for all manufacturers, provision of a crotch strap and changes to the in-water testing of jackets.
- As a consequence of COVID-19 MAST introduced a conditional motor boat licence, in accordance with the provisions of the *Marine and Safety (Motor Boats and Licences) By-laws 2013*, to cater for the potential significant backlog caused by the closure of licence course providers.

Effective management of waterways

- In 2019-20 MAST continued its statewide mooring audit program. These audits are an important management tool for MAST and focus on identification of the mooring, correct location and the condition of both the mooring and the vessel attached to it. The new mooring by-laws provide improved powers for MAST to manage all moorings.
- During the year MAST conducted inspections of marine farm leases for marine farm debris and marine farming

gear that falls outside the lease area. In accordance with the Government's zero tolerance approach to marine debris, infringement notices were issued where breaches were identified.

- There are 276 fish farm boundary markers that are also inspected by MAST when leases are checked to ensure they are positioned correctly and maintained.
- In 2019-20 MAST issued 192 Notices to Mariners for various reasons including advice on prohibited areas for the finish of the Sydney to Hobart Yacht Race, closure of boat ramps, floating hazards, navigation aid outages and mooring works on marine farm leases. Notices are issued via email to an extensive list of subscribers and advertised in the daily papers to ensure mariners are aware of issues that may affect safe navigation.
- Incidents reported to MAST during the 2019-20 totalled 43. Of these, five involved commercial vessels under 35 metres in length, 15 involved commercial vessels in excess of 35 metres and 23 related to recreational vessels. Unfortunately, there were two fatalities recorded in the 2019-20 reporting period.
- Ensuring navigable access to the Port of St Helens is maintained resulted in a long-term contract being awarded to regularly dredge adjacent to Pelican Point to maintain an agreed depth. The first round of dredging under this contract was completed in March 2020. Prior to this agitation, dredging was undertaken sporadically.
- MAST has continued to monitor both the Marion Narrows and the approaches to the Denison Canal for depth and provides this information to boaters via the MAST website. The monitoring is undertaken regularly throughout the year, particularly during busy boating times

such as Christmas and Easter. Route data is provided to be downloaded to mobile devices and to some chart plotters via portable storage devices.

- Over recent years there has been an increase in the number of cruise ship visitations. Some of these ships are now requesting access to more remote locations within Tasmanian waters. MAST commenced work with Tourism Tasmania, Tasports, Parks and Wildlife and the Environment Protection Authority to establish anchorages within these remote areas.
- MAST worked with Tasports on the management of waterways within defined port areas to address the needs of all users. This included Pilotage Exemption Certificates for some of the

larger aquaculture vessels. Efforts were also directed at educating both commercial and recreational vessel operators on the importance of sound communication, particularly when a vessel is under pilotage or under the command of a pilot exempt master. A waterways communication procedure was established within the Port of Hobart relating to sailing events.

Implement the National System for Domestic Commercial Vessel Safety

- Certification services for domestic commercial vessels transitioned to AMSA on 1 July 2018.
- MAST continues to work collaboratively with AMSA on maritime safety issues where jurisdictional boundaries are ambiguous or overlap.



Strategic Priority 2 – Providing and managing marine infrastructure that delivers safe access to waterways for all users

Deliver new and updated infrastructure for the recreational boater through the Recreational Boating Fund

- In 2019-20 MAST received 24 submissions under the Recreational Boating Fund (RBF) for the upgrading of public recreational boating facilities. After public meetings to discuss these submissions, MAST supported 14 facility improvements through RBF funding of \$1,000,000. Successful applications included a pontoon installation at Lake Leake, landing stages at Musselroe Bay and upgraded launching areas at Darwin Dam (Lake Burbury), Macquarie Heads and Tomahawk. Other facilities completed this year included a walkway at Dodges Ferry boat ramp.
- In addition to projects approved under the RBF, the Board of MAST allocated funding from the Licence Fund for upgrading lower level water access to Craigbourne Dam with the provision of flexmat and the installation of a walkway at Thureau Hills.
- The provision of recreational boating facilities funded from the annual recreational boating registration fees and triennial licence fees have provided well designed facilities that meet engineering standards and user expectation and at the same time delivered an improved safety outcome.
- This year MAST finalised the Marine Infrastructure Plan, effective from 1 July 2020, to replace the RBF. This Plan identifies the projects to be undertaken over five years, allowing MAST to obtain

all necessary approvals and cost estimates plus appoint contractors well in advance of the scheduled construction timeframe. This provides certainty in the delivery of projects. \$1.3 million has been allocated annually.

- In addition to the projects funded through the Marine Infrastructure Plan, \$300,000 will be provided per annum to fund smaller projects up to \$50,000 which the public may apply for under the Small Boating Fund and applied criteria. This fund will be effective from 1 July 2020.

Maintain MAST owned marine infrastructure

- MAST conducted remedial maintenance on its facilities in accordance with the three-yearly structural audit findings. During 2019-20 MAST spent over \$700,000 on remedial maintenance of its facilities and aids to navigation. Large maintenance projects were completed on Dunalley, Dover, Opossum Bay and Triabunna jetties plus St Helens berthing piers and the Port Sorell Pontoon.
- Work commenced on the design for the replacement of the Cygnet jetty after consultation with key stakeholders.
- Coverage of our facilities was enhanced with the addition of CCTV at Dunalley and Nubeena jetties to assist in managing usage under the provisions of the *Marine and Safety (Jetties) By-laws 2017*.

Maintain and enhance the VHF radio coverage

- In 2019-20, preventative maintenance checks were undertaken at Moaners Tier,

Cape Tourville, Bluff Hill, Three Hummock Island, Maatsuyker Island, Cape Sorell, Elliott Range and Flinders Island. Support was also provided to Tas Maritime Radio to gain an exemption from the Australian Communications and Media Authority for the requirement to move bands, thereby avoiding a potential degradation in network performance and expensive equipment purchases.

- MAST continued to provide resources to Tas Maritime Radio and its team of dedicated volunteers who provide their time and expertise in the development, maintenance and operation of the marine communications network throughout the State, enhancing boating safety.



Strategic Priority 3 – Supporting key agencies on matters relating to the maritime environment

In conjunction with EPA, Tasports and DPP reduce the number of derelict, abandoned and unseaworthy vessels in Tasmanian waters

- With an ageing recreational and commercial fleet in Tasmania, work is continuing on the implementation of strategies to improve the management of derelict, abandoned and unseaworthy vessels.
- As part of regular mooring audits MAST checks that vessels attached to moorings are registered and in good condition. The recently implemented moorings by-laws include provisions to proactively manage vessels that appear to be deteriorating.
- The moorings by-laws also require the permit holder to provide ownership details for the primary vessel on the mooring, even if it does not require registration. This ensures MAST can identify an owner of a derelict or unseaworthy vessel.
- MAST assists the Environment Protection Authority (EPA) through participation in the State Marine Pollution Committee. This year MAST staff undertook marine pollution response training provided by AMSA.
- MAST has a collaborative relationship with the EPA and Tasports to mitigate the adverse impacts resulting from sunken or ground vessels.
- We continue to work with Tasports and other government agencies on the regulation of commercial shipping activities occurring outside defined port areas. This has generally related to cruise ship operators wanting to anchor vessels in areas that are currently not regulated ports. Work is continuing with Tasports, EPA, Tourism Tasmania and Parks and Wildlife

on the management of navigational safety and the marine environment in these areas.



Assist the Marine Farming Branch to reduce the amount of marine debris from aquaculture farms

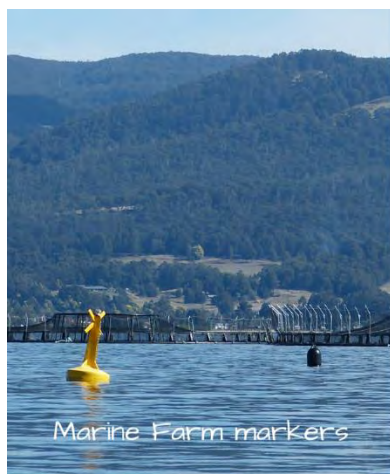
- A primary function of MAST under the *Marine and Safety Authority Act 1997* is to ensure the safe operation of all vessels, both recreational and commercial. During the year, MAST has continued to work with the Marine Farming Branch of the Department of Primary Industries, Parks, Water and Environment (DPIPWE) to assist in the development of procedures to further reduce marine farm debris found outside lease areas and to ensure that marine farming equipment is marked to readily identify the source.
- MAST has two officers authorised under the *Living Marine Resources Management Act 1995* to monitor and respond to breaches,

in accordance with DPIPWE procedures, where marine farm equipment is found outside marine farm lease areas. This year, these authorised officers issued two infringement notices under Section 94 of the *Marine Farm Planning Act 1995* for marine farm equipment found outside marine farm lease areas.

- MAST has also been working directly with marine farmers to further enhance the marking requirements on leases.

Provide infrastructure where appropriate that helps to protect the maritime environment

MAST maintains 22 public cruising moorings in the South and East of the State and around Flinders Island.



Strategic Priority 4 – Engaging with key stakeholders, recreational boaters and the community to achieve strategic priorities

Regularly engage the recreational boater and broader community on issues relating to safety and infrastructure

- MAST's safety campaign Be Boatwise – There are NO second chances ran for the second consecutive year concentrating on the servicing of life jackets, the condition of second-hand boats and a 30 second safety challenge. Through this campaign, MAST engaged with its stakeholders and the general public via radio, television and social media. This campaign ran from December 2019 until May 2020.
- The biannual *Boatwise* publication informs licence holders and boat owners on important issues. With a distribution in excess of 60,000, Boatwise is a vital method in conveying safety messages and other significant boating news including infrastructure upgrades. It continues to be a major educational tool and demands high interest from our stakeholders.
- The biannual Commercial Vessel Newsletter informs owners and operators of domestic commercial vessels of upgrades to facilities and navigation aids together with waterways management issues.
- The MAST website, YouTube and Facebook sites allow the organisation to convey safety messages and to educate the public quickly and efficiently. Engagement via Facebook continues to see growth with the number of followers now exceeding 11,000. The YouTube safety video library is widely used and

hits on the website have increased due to the provision of new online facilities. The importance of the website and Facebook for engagement with stakeholders cannot be underestimated, particularly in times of a pandemic.

- Direct contact with stakeholders allows MAST to gain valuable feedback on important safety issues and how the public feels about MAST's service delivery, messaging and boating infrastructure upgrades around the State. MAST attended dealer boat shows, spoke at fishing club meetings, held flare and safety demonstrations and undertook checks at boat ramps across the State. Unfortunately, some of the larger events that MAST usually attends were cancelled due to COVID-19.
- An online survey of stakeholders was conducted in July 2019, concentrating on safety equipment, inflatable life jackets and boat usage.

Enhance relationships with key stakeholders to increase understanding of safety rules and equipment

- MAST continues to engage with a variety of key stakeholders including Tasports, Tasmania Police, yacht and boating clubs, PWC clubs, rowing clubs, Surf Life Saving Tasmania, Accredited Training Providers, Tas Maritime Radio, inland angling clubs, Inland Fisheries, Parks and Wildlife and Rowing Tasmania.
- We have expanded our BoatSafe and PaddleSafe Partner network, ensuring these businesses are educated on the servicing and fitting of inflatable life

jackets and their knowledge on other safety equipment is current.

- In November 2019 MAST attended the Australian and New Zealand Safe Boating Education Group meeting in New Zealand. MAST has been a member of this group for over 20 years. Key issues discussed included inflatable life jackets, core competencies for recreational motor boat licences and a national approach to second hand boats.
- As a result of the testing of life jackets conducted by MAST over several years, five proposals were endorsed by the Australian Recreational Boating Safety Committee to amend the life jacket standard AS 4758. Standards Australia is currently reviewing this standard.
- This year MAST also worked with other jurisdictions on the review of the Australian Builder Plate to remove unintended and undesirable safety outcomes relating to safe loading masses.

Continue to utilise media to facilitate safety messages

- MAST has proactively engaged with the media to discuss safety and other relevant matters including conducting live radio interviews, TV interviews, opinion pieces and regular advertising.

Enhance the BoatSafe school education program

- In addition to the relationship that MAST has with the Department of Education's Swimming and Water Safety Program for primary school students, MAST further enhanced its relationship with the Australian Council for Health, Physical Education and Recreation (ACHPER) through attendance at its annual conference. The access MAST has to these teachers has significantly increased the school visitation program and has assisted MAST in engaging with high schools and independent schools.



Strategic Priority 5 – Ensuring a results-driven, resilient and progressive organisation

Sound financial management to deliver identified outcomes

- Crowe-Horwath was appointed by the Auditor-General in 2016-17 to undertake the financial audit of MAST for a period of three years with an option to extend the arrangement for a further period of two years. This option has been exercised.
- MAST Financial Statements are prepared in accordance with Australian Accounting Standards (AAS) and Interpretations issued by the Australian Accounting Standards Board (AASB).
- MAST's internal audit program includes testing the adequacy and effectiveness of MAST's systems of management, internal control and the management of financial and operational risk. In 2019-20 the Board reviewed and considered a number of internal audit reports, including the response by management. The Board ensures that where deficiencies in internal controls or procedures occur, that appropriate and timely action is taken by management.
- COVID-19 had a direct impact on most domestic commercial vessel owners and operators in Tasmania. This has been particularly evident in the fishing and tourism sectors where business restrictions forced the closure of operations. In June 2020 the MAST Board agreed to waive the annual infrastructure administration fee for 2020/21 to assist these operators.

Comprehensive Corporate Governance

- The Board is appointed by the Minister and responsible for:

- o The performance by the Authority of its functions; and
- o Ensuring that the business and affairs of the Authority are managed and conducted in a manner that is in accordance with sound commercial practice.

Risk Management

Reviewing our risks is integral to the delivery of services and outputs provided by MAST. The current Risk Register (Strategic and Operational) was adopted in February 2019. This is reported against at every Board meeting.

BDO Audit (Tas) was appointed in November 2018 to provide internal audit and risk management services for a period of three years from 1 January 2019. Internal audit activity is directed to areas of heightened risk identified in the MAST Risk Register.

Asset Management

MAST owns and manages 63 individual marine facilities and 317 aids to navigation across the State, all listed in a Strategic Asset Management Plan.

A structural audit of marine facilities is undertaken by an engineering consultancy on a three-yearly basis and the Asset Management Plan updated accordingly.

In addition to the structural audit, MAST officers undertake inspection of facilities at the following intervals:

- jetties, wharves, etc - 3 monthly
- pontoons - 3 monthly
- boat ramps - 6 monthly
- breakwaters - 6 monthly
- training walls - 6 monthly

MAST contracts out the maintenance of aids to navigation. The contract is currently held by Remote Maritime Maintenance, formerly known as Australian Maritime Services.

Regulation that is relevant and robust

The Board endorsed the following legislation that came into force in the 2019-20 reporting period:

- *Marine and Safety (Moorings) By-laws 2020*
- *Marine and Safety (Fees) Amendment By-laws 2020*
- *Marine and Safety (Prescribed Offences) Amendment By-laws 2020*

Work commenced on a major review of the *Marine and Safety (Motor Boats and Licences) By-laws 2013*, the *Marine and Safety (General) Regulations 2013*, the *Marine and Safety (Fees) By-laws 2010* and the *Marine and Safety (Limits of Operational Areas) By-laws 2013*.

Business systems that support current and future needs

- With over 60,000 clients MAST's financial systems, operational databases and records management systems are fundamental. Ongoing improvements to MAST's business systems have provided improved levels of system redundancy, data security and productivity.
- The functionality of the MAST GIS was further enhanced during 2019-20 with the addition of new statistical layers and the ability for mooring contractors to lodge service reports electronically. Upgrades to the system to enhance usability were also undertaken.
- Work commenced on a significant upgrade to the MAST website to deliver a more user-friendly site. This will include a

revised Notice to Mariners management system.

- Further enhancements were made to the online systems enabling transfer of boat registrations (Notice of Disposal). An online practice test was also completed for those wishing to obtain a motor boat licence or for existing licence holders to test their knowledge. Work commenced on the delivery of on-line boat registration. These systems improve data quality, streamline processing and offer flexibility for lodgement and payment of fees.
- The provision of public facing web-based products does not come without risk. In order to mitigate risks, cyber security penetration testing was undertaken in July 2019 to conduct security evaluations on the known networks, applications and systems that make up Marine and Safety technology. Social engineering was conducted as part of the process to test the physical security of MAST as well as compliance with IT policies and procedures.
- COVID-19 resulted in MAST staff working from home between March and June 2020. To facilitate this, secure remote access was provided to all staff in addition to some minor system changes to ensure client services were maintained and operations continued seamlessly.

Professional, flexible and knowledgeable staff

- As at 30 June 2020 MAST had 15.06 full time equivalents (FTEs) compared to 15.33 in 2018-19 and 17.7 in 2017-18. Overall, numbers have reduced due to the transition out of commercial vessel service delivery and the use of casuals.
- In September 2019 a new Enterprise Agreement was approved by Fair Work Australia.

- Professional, knowledgeable and flexible staff is fundamental to MAST delivering outcomes in accordance with its strategic objectives.

This is consistently demonstrated with sizeable outcomes delivered by a small dedicated team.



Supporting Information





Sue Smith - Chair

Sue has dedicated the majority of her career to serving Tasmania's north west community since first being elected a Councillor for Ulverstone in 1981. She subsequently held the positions of Central Coast Mayor, President of the Local Government Association of Tasmania and was an independent member of the Legislative Council of Tasmania for 16 years. She was the first female President of the Legislative Council of Tasmania, retiring in 2013. Sue is a past Independent Director of TFGA, a Director of RACT, past Commissioner Glenorchy City Council 2017 and a Member of Local Government Code of Conduct Panel.



Mark Nikolai

Mark was the CEO of TARFish from 2008 to 2019 and is an avid recreational fisher in fresh and saltwater. He is an experienced senior manager with over 20 years' extensive, practical hands-on experience in large, medium and small Australian organisations. Combined with this extensive experience, Mark has attained a master's degree in Business Administration (MBA Executive) from Australia's premier business school, The Australian Graduate School of Management at UNSW. Mark returned to Tasmania in 2005 to take up a role as General Manager in a professional services organisation in Hobart and has a diverse background with senior management roles in Finance and Accounting, Strategic Planning, Management Consulting, Information Technology, Customer Service, Internal Sales, Credit Management and Distribution.



Hughie Lewis

Hughie has extensive experience in recreational boating.

He has been the Managing Director of Lewis Marine for the past 35 years and previous Board Member of the Bellerive Yacht Club for 12 years.

Hughie owns a number of recreational boats and used to water ski at a State level.



Rodney Treloggen

Rodney has been an amateur and commercial fisher for most of his working life, fishing all areas of Tasmania, including Flinders Island. He was involved with many fishing bodies and served as Chairman and Chief Executive Officer of the Tasmanian Rock Lobster Fishermen's Association, Chair and Vice Chair of the Southern Rock Lobster Board and Seafood Services Australia and member of the Tasmanian Seafood Industry Council. He has also served on the St Helens Hospital Board. Rodney was also a member on the Fisheries Research and Development Corporation Selection Panels, as well as other State and Federal Boards. Rodney currently serves as Vice Chair of St Helens Marine Rescue Association.



Lia Morris - Chief Executive

Lia is the Chief Executive of Marine and Safety Tasmania and was appointed to her current role in 2011. Lia is a graduate of the University of Tasmania, holding a Bachelor of Arts (Hons) and a Masters in Town Planning and has over 20 years' experience in senior management roles.

Lia has worked in both government and private sectors and is a member of the Australian Institute of Company Directors.

Attendance at Board meetings during 2019-20

	17 July	9 August	20 September	25 October	22 November	16 December	7 February	24 February	5 June
Sue Smith	◆	◆	◆	◆	◆	◆	◆	◆	◆
Hughie Lewis	◆	◆	◆	◆	◆	◆	◆	◆	◆
Mark Nikolai	◆	◆	◆	◆	◆	◆	◆	◆	◆
Rodney Treloggen	◆	◆	◆	◆	◆	◆	◆	◆	◆
Lia Morris	◆	◆	◆	◆	◆	◆	◆	◆	◆

The Board's remuneration is in accordance with the Tasmanian Government Board Fee Policy administered by the Department of Premier and Cabinet.

Employment terms and conditions of the MAST leadership team are contained in individual contracts. The 2019-20 financial statements detail the remuneration of key management personnel.

Gifts, Benefits and Hospitality

MAST maintains a register to record gifts declared or given by our staff. No gifts were recorded in 2019-20.

Legislative Compliance

MAST is committed to complying with all relevant legislative and regulatory obligations including:

Right to Information Act 2009

The *Right to Information Act 2009* (RTI Act) provides for greater access to information held by government bodies. There were no requests received under the *Right to Information Act 2009* for the financial year 2019-20.

Integrity Commission Act 2009

Under Section 32 of the *Integrity Commission Act 2009*, MAST is required to ensure staff are given the appropriate training in relation to ethical conduct. MAST is committed to ongoing provision of this training.

MAST has a comprehensive set of policies and procedures that support an ethical framework including:

- Code of Ethics and Conduct
- Fraud and Corruption Control
- Misconduct Complaints Handling
- Complaints Handling

Public Interest Disclosures Act 2002

MAST is committed to the aims and objectives of the *Public Interest Disclosures Act 2002*. It does not tolerate improper conduct by its employees, officers or members, or the taking of detrimental action against those who come forward to disclose such conduct.

MAST adopted a revised set of Public Interest Disclosure procedures in August 2017 in accordance with s 60 (3) of the *Public Interest Disclosures Act 2002*. A copy of these procedures together with the Complaints Handling Policy can be viewed at MAST during office hours or accessed via the MAST website, www.mast.tas.gov.au, under MAST Publications.

Disclosures made to MAST during the year	Nil
Disclosures determined to be a public interest disclosure	Nil
Disclosures determined by MAST to be public interest disclosure that MAST investigated during the year	Nil
Disclosed matters referred to MAST during the year by the Ombudsman	Nil
Disclosed matters referred during the year by MAST to the Ombudsman to investigate	Nil
Investigations of disclosed matters taken over by the Ombudsman from MAST	Nil
Disclosed matters that MAST has declined to investigate during the year	Nil
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 MAST	Nil

Procurement

Procurement is undertaken in accordance with the mandatory requirements of the Treasurer's Instructions relating to procurement, including the requirement to give Tasmanian businesses every opportunity to compete for business.

A summary of the level of participation by local businesses for contracts, tenders and/or quotations with a value of \$50,000 or over (excluding GST) is set out in the table below.

Summary of Participation by Tasmanian Businesses 2019-20 (for contracts/procurement processes with a value of \$50,000 or more)

Total number of contracts awarded	8
Total number of contracts awarded to Tasmanian businesses	7
Value of contracts awarded	\$1,482,488.83
Value of contracts awarded to Tasmanian businesses	\$1,181,309.50
Total number of procurement processes run	8
Total number of submissions (bids) received	35
Total number of submissions (bids) received by Tasmanian businesses	32

The following table provides information on contracts that MAST has awarded this year with a value of \$50,000 or over (excluding GST).

Contracts with a value of \$50,000 or more (excluding consultancy contracts)

Name of contractor	Location of contractor	Description of contract	Period of contract	Total value of contract
Walters Contracting	Deloraine	Upgrade Darwin Dam (Lake Burbury) Launch Area	8 weeks	\$52,705.00
AJR Construct	Devonport	Construct timber landing stage at Thureau Hills (Lake Burbury) Boat Ramp	8 weeks	\$200,239.00
P & H Smythe Excavation	Bridport	Construct timber landing stage at the Musselroe Bay Boat Ramp	8 weeks	\$64,350.00
Leale Fishing	St Helens	Dredging of navigation channel at Pelican Point, Georges Bay	52 weeks	\$216,050.00
Remote Maritime Maintenance	Brisbane	Maintenance of MAST Aids to Navigation	52 weeks	\$271,179.33
TasSpan	Latrobe	Montagu Park (Via Smithton) landing stage replacement	8 weeks	\$322,610.50
ASD Diving	Hobart	Dodges Ferry jetty replacement	8 weeks	\$245,495.00
Scamander	Hobart	ASD Diving	8 weeks	\$109,860.00

The following table provides detailed information on consultancies that MAST has awarded this year with a value of \$50,000 or over (excluding GST).

Contracts with a value of \$50,000 or more (consultancy contracts)

Name of consultant	Location of consultant	Description of consultancy	Period of consultancy	Total value of contract
Nil				

During 2019-20 there were no disaggregated contracts and no contract extensions.

Only one contract was awarded by MAST as a result of a direct sourcing process during 2019-20.

Name of supplier	Description of contract	Reason for approval	Total value of contract
ASD Diving	Modular pontoon supply	Most suitable for World Fly Fishing Competition being modular and designed for sheltered waters	\$78,680.00

Grants

MAST administers several Grants. The Grants for 2019-20 are reported below and are meeting their intended objectives.

Grant	Paid 2019-20	Purpose and intended outcome
Surf Life Saving Tasmania	\$100,000.00	Election Commitment - Stronger safety arrangements through increasing funding to Tasmania's Volunteer Rescue Units
St Helens Volunteer Marine Rescue	\$25,000.00	Install web camera at the Burns Bay Boat ramp
Sorell Council	\$45,000.00	Dredging at the Gypsy Bay Boat ramp
Waratah Wynyard Council	\$11,995.00	Redeck the Sisters Beach Boat ramp Landing stage
St Helens Volunteer Marine Rescue	\$130,000.00	Election Commitment - Extend the St Helens Marine Rescue Base to accommodate the St Helens Game Fishing Club

Financial Statements



Financial Report

for the year ended 30 June 2020



Marine and Safety Authority

ABN 65 826 980 806

MAST

MARINE and SAFETY TASMANIA
making boating better

Statement of Comprehensive Income

for the year ended 30 June 2020

	Note	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations				
Commercial vessels		290	177	346
Recreational boating		2 602	2 769	3 910
Moorings		367	422	380
State Government grants	3.1	1 793	2 383	2 763
Interest		71	76	155
Other income		143	453	173
Total revenue from continuing operations		5 266	6 280	7 727
Net gain/(loss) on non-financial assets	5	-	(64)	(18)
Total income from continuing operations		5 266	6 216	7 709
Expenses from continuing operations				
Employee expenses	4.1	1 782	1 856	1 901
Supplies and consumables	4.2	1 684	1 262	1 412
Facilities maintenance	4.3	929	914	992
Recreational boating funding program	4.4	1 400	1 693	1 342
Depreciation charges	4.5	1 189	1 385	1 160
Other expenses	4.6	198	200	207
Total expenses from continuing operations		7 182	7 310	7 014
Net result from continuing operations		(1 916)	(1 094)	695
Other comprehensive income				
Items that will not be reclassified subsequently to net result in subsequent periods				
Changes in asset revaluation surplus	9	-	-	3 912
Total other comprehensive income		-	-	3 912
Comprehensive result		(1 916)	(1 094)	4 607

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 1 of the accompanying notes.

Statement of Financial Position

as at 30 June 2020

	Note	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Assets				
<i>Financial assets</i>				
Cash & deposits	10.1	3 072	6 053	7 186
Receivables	6.1	45	230	119
<i>Non-financial assets</i>				
Property, plant & infrastructure	6.2	33 005	32 487	32 675
Right-of-use assets	6.3	-	345	-
Other assets	6.4	38	72	48
Total assets		36 160	39 187	40 028
Liabilities				
Payables	7.1	519	425	639
Lease liabilities	7.2	-	398	-
Contract liabilities	7.3	-	262	-
Employee benefits	7.4	535	577	557
Other liabilities	7.5	37	37	36
Total liabilities		1 091	1 699	1 232
Net assets		35 069	37 488	38 796
Equity				
Contributed capital		9 939	9 939	9 939
Reserves	9	19 626	20 888	20 888
Accumulated funds		5 504	6 661	7 969
Total equity		35 069	37 488	38 796

This Statement of Financial Position should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 1 of the accompanying notes.

Statement of Cash Flows

for the year ended 30 June 2020

	Note	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Cash flows from operating activities				
<i>Cash inflows</i>				
State Government grants		1 793	2 344	2 763
Sales of goods and services		3 259	3 411	4 677
GST receipts		383	620	535
Interest received		71	76	155
Other cash receipts		143	454	173
Total cash inflows		5 649	6 905	8 303
<i>Cash outflows</i>				
Employee benefits		(1 782)	(1 836)	(1 840)
GST payments		(385)	(550)	(505)
Interest payments		-	(23)	-
Supplies and consumables		(1 684)	(1 574)	(1 427)
Facilities maintenance		(929)	(914)	(992)
Recreational boating funding program		(1 400)	(1 693)	(1 341)
Other cash payments		(198)	(177)	(207)
Total cash outflows		(6 378)	(6 767)	(6 312)
Net cash from/(used by) operating activities	10.2	(729)	138	1 991
Cash flows from investing activities				
Proceeds from disposal of non-financial assets		-	-	3
Payments for non-financial assets		(790)	(1 143)	(1 459)
Net cash from/(used by) investing activities		(790)	(1 143)	(1 456)
Cash flows from financing activities				
Financing cash flow		-	(128)	-
Net cash from/(used by) financing activities		-	(128)	-
Net increase/(decrease) in cash and cash equivalents held		(1 519)	(1 133)	535
Cash and cash equivalents held at the beginning of the reporting period		4 591	7 186	6 651
Cash and cash equivalents held at the end of the reporting period	10.1	3 072	6 053	7 186

This Statement of Cash Flows should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 1 of the accompanying notes.

Statement of Changes in Equity

for Year Ended 30 June 2020

	Contributed Equity \$'000	Accumulated Funds \$'000	Reserves \$'000	Total Equity \$'000
Balance as at 1 July 2019	9 939	7 969	20 888	38 796
Adjustment due to change in accounting policy—note 13.4	-	(214)	-	(214)
Restated balance as at 1 July 2019	9 939	7 755	20 888	38 582
Comprehensive result	-	(1 094)	-	(1 094)
Balance at 30 June 2020	9 939	6 661	20 888	37 488

	Contributed Equity \$'000	Accumulated Results \$'000	Reserves \$'000	Total Equity \$'000
Balance as at 1 July 2018	9 939	7 274	16 976	34 189
Comprehensive result	-	695	3 912	4 607
Balance at 30 June 2019	9 939	7 969	20 888	38 796

This Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

For the year ended 30 June 2020

Note 1: Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2019-20 Budget Papers and is not subject to audit.

Statement of Comprehensive Income variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$20,000.

1.1 Statement of Comprehensive Income

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Commercial vessels	(a)	290	177	(113)	(39)
Recreational boating	(b)	2 602	2 769	167	6
Moorings	(c)	367	422	55	15
State Government grants	(d)	1 793	2 383	590	33
Other Income	(e)	143	453	310	217
Employee benefits	(f)	1 782	1856	74	4
Supplies and consumables	(g)	1 684	1 262	(422)	(25)
Facilities maintenance	(h)	929	914	(15)	(2)
Recreational boating funding program	(i)	1400	1 693	293	21
Depreciation charges	(j)	1 189	1 385	192	16

Notes to Statement of Comprehensive Income variances.

- Reduction in revenue compared to budget relates to the waiving of the commercial vessel facilities administration that was waived due to the impact of Covid-19 on the commercial vessel sector.
- Income from recreational boating activities was better than budget expectations due to stronger than anticipated registration and licence renewals.
- Variance relates to better than expected mooring renewal payments received during the period.
- Non-budget grants totalling \$590 000 were received during the period that were not known about during the budget preparation period. Additional grants were made up of \$100K towards the reconstruction of the Cygnet Jetty, \$250K increase to the facilities maintenance recurrent grant, \$100K towards planning of the Coles Bay Breakwater, \$51K toward projects under the Public Building Maintenance Fund and \$89K applied against the Fish Aggregation Devices project.
- Receipt of non-budget contributions received from external sources for recreational boating fund projects.
- Employee benefits higher than budget due to end of year adjustments to the annual leave and long service leave provisions due to less leave taken by staff than expected
- Expenditure for supplies and consumables less than anticipated due to delays in planned expenditure for projects under year 2 Election Commitments program.
- Timing for spending on facilities maintenance was updated during the year to better reflect maintenance requirements. In addition, non-budget expenditure was incurred as part of the Public Building Maintenance Fund.
- The original budget did not include unspent funds from incomplete projects from 2018-19.
- The original budget did not include depreciation costs for Right-of-use assets recognised under AASB 16.

1.2 Statement of Financial Position

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Cash & deposits	(a)	3 072	6 053	2 981	97
Receivables	(b)	45	230	185	411
Property Plant & Infrastructure	(c)	33 005	32 487	(518)	(2)
Right-of-use assets	(d)	-	345	345	100
Other assets	(e)	38	72	34	89
Payables	(f)	519	425	(94)	(18)
Lease liabilities	(g)	-	398	398	100
Contract liabilities	(h)	-	262	262	100
Employee benefits	(i)	535	577	42	8
Reserves	(j)	19 626	20 888	1 262	6
Accumulated funds	(k)	5 504	6 661	1 157	21

Notes to Statement of Financial Position variances.

- (a) The cash and deposits variance is mainly due to the differences between the budgeted opening cash balance compared to the actual opening balance. In addition, a number of projects that were expected to be completed during the year have not proceeded as planned, with those projects now expected to be completed in the 2020-21 financial year. Positive variances from various items of income and expenditure have also contributed to the cash balance being higher than expected at year end.
- (b) The receivables variance is mainly due to a difference to budget estimates for balances at year end.
- (c) Variance mainly due to a difference in timing of take-on of new items of infrastructure.
- (d) Right-of-use assets recognised under AASB 16. Not included in original budget.
- (e) Variance is due to purchase of flexmat material and floating pontoons to be used in future Recreational Boating Fund projects.
- (f) The Payables variance is mainly due to timing of receipt of trade creditors invoices at year end.
- (g) Lease liabilities recognised under AASB 16. Not included in original budget.
- (h) Contract liabilities recognised under AASB 15. Not included in original budget.
- (i) Employee benefits higher than anticipated due to staff leave profile differing from budget expectations.
- (j) Revaluations completed in the prior year were finalised after the original budget was prepared.
- (k) Variance in accumulated funds is mainly due to the higher than expected surplus achieved compared to budget as a result of the variances previously explained.

1.3 Statement of Cash Flows

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
State Government grants	(a)	1 793	2 344	551	31
GST receipts/payments (net)	(b)	(2)	70	72	100
Other cash receipts	(c)	143	454	311	217
Employee benefits	(d)	(1 782)	(1 836)	(54)	3
Interest payments	(e)	-	(23)	(23)	(100)
Supplies and consumables	(f)	(1 684)	(1 574)	110	(7)
Facilities maintenance	(g)	(929)	(914)	15	(2)
Recreational boating funding program	(h)	(1 400)	(1 693)	(293)	21

Other cash payments	(i)	(198)	(177)	21	(11)
Payments for non-financial assets	(j)	(790)	(1 143)	(353)	45
Financing cash flow	(k)	-	(128)	(128)	(100)

Notes to Statement of Cash Flows variances

- (a) As per 1.1(d), a number of additional non-budget grants were received during the year. The difference between the variance in the Statement of Comprehensive income and that in the Statement of Cash Flows is due to a timing difference in the recognition of income and the actual receipt of cash.
- (b) Variance due to timing difference of the receipt of GST refunds over the end of financial years.
- (c) Receipt of non-budget contributions received from external sources for recreational boating fund projects.
- (d) Original budget did not include subsequent changes to staff arrangements.
- (e) Interest payments relate to lease repayments under AASB 116.
- (f) Expenditure for supplies and consumables less than anticipated due to delays in planned expenditure for projects under year 2 Election Commitments program.
- (g) Maintenance costs higher than original budget due to non-budget works under the Public Building Maintenance funding program.
- (h) The original budget did not include unspent funds from incomplete projects from 2018-19.
- (i) Annual budget allowance for a number of line items not fully expended during the period.
- (j) Payment for non-financial assets higher than budget due to higher than anticipated costs to complete the Binalong Bay Breakwater as the capitalisation of a number of Navigation Aids on replacement which were originally forecast as maintenance expenditure.
- (k) Variance relates to lease repayments under AASB 16 that were not include in the original budget.

Note 2: Underlying Net result

Non-operational capital funding is the income from continuing operations relating to funding for capital projects. This funding is classified as revenue from continuing operations and included in the result from continuing operations. However, the corresponding capital expenditure is not included in the calculation of the result from continuing operations. Accordingly, the result from continuing operations will portray a position that is better than the true underlying financial result. For this reason, the net operating result is adjusted to remove the effects of funding for capital projects.

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Net result from continuing operations	(1 916)	(1 094)	695
Less impact of Non-operational capital funding			
State Government Grants	100	100	975
Underlying Net result from continuing operations	(2 016)	(1 194)	(280)

Note 3: Revenue

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

3.1 Revenue from Government

In 2018-19, Grants received by the Authority were recognised as revenue when the Authority gains control of the underlying assets. Where grants are reciprocal, revenue was recognised as performance occurred under the grant. Non-reciprocal grants were recognised as revenue when the grant was received or receivable. Conditional grants were reciprocal or non-reciprocal depending on the terms of the grant.

From 2019-20, Grants revenue, where there is a sufficiently specific performance obligation attached, are recognised when the Authority satisfies the performance obligation and transfers the promised goods or services. The Grant is recognised as revenue over time as expenditure against the project subject to the Grant is incurred.

Grants revenue without a sufficiently specific performance obligation are recognised when the Authority gains control of the asset (typically Cash).

	2020 \$'000	2019 \$'000
Grants with sufficiently specific performance obligations		
Fish Aggregation Devices	38	150
Total	38	150
Grants without sufficiently specific performance obligations		
Marine Facilities – preventative maintenance	1 253	1 003
Election Commitments	790	1 010
Cygnnet Jetty replacement	100	-
Woodbridge Jetty Replacement	-	600
Coles Bay Breakwater and Jetty Extension	100	-
Public Building Maintenance Fund	52	-
Artificial Reef Consultation	50	-
Total	2 345	2 613
Total Grants	2 383	2 763

3.2 Commercial vessel revenue

During 2018-19 the Authority introduced an Annual Infrastructure Administration Fee to recover costs associated with the provision and management of State-owned marine infrastructure and the management of State waterways.

The Infrastructure fee was previously incorporated into the annual administration fee charged to commercial vessel operators prior to the transfer of operations to the Commonwealth and the ongoing state-based fee ensures an equitable contribution to the management of infrastructure managed by the Authority.

3.3 Recreational boating and mooring revenue

Revenue from recreational boating and moorings is received for the renewal of vessel and mooring registrations on an annual basis. Recreational licences are renewed every three years. Revenue from these items is recognised when the payment for the registration is received.

3.4 Interest

Interest on funds invested is recognised as it accrues using the effective interest rate method.

Note 4: 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.

4.1 Employee benefits

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

(a) Employee expenses

	2020 \$'000	2019 \$'000
Wages and salaries	1 473	1 508
Annual leave	124	119
Long service leave	42	62
Superannuation	164	159
Board fees	53	53
Total	1 856	1 901

(b) Remuneration of key management personnel

2020	Short-term benefits		Long Term Benefits		Termination Benefits	Total
	Salary	Other Benefits	Superannuation	Other Benefits and Long Service Leave		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
Susan Smith, Chair	16	-	2	-	-	18
Hughie Lewis, Director	11	-	1	-	-	12
Mark Nikolai, Director	11	-	1	-	-	12
Rodney Treloggen, Director	11	-	1	-	-	12
Lia Morris, Chief Executive	205	28	19	(2)	-	250
William Batt, Chief Operating Officer	158	21	15	(4)	-	190
Peter Hopkins, General Manager – Recreational Boating Safety & Facilities	148	26	14	10	-	198
Toby Greenlees, Manager – Marine Certification	147	1	14	8	-	170
Total	707	76	67	12	-	862

2019	Short-term benefits		Long Term Benefits		Termination Benefits	Total
	Salary	Other Benefits	Superannuation	Other Benefits and Long Service Leave		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Key management personnel						
Susan Smith, Chair	19	-	2	-	-	21
Hughie Lewis, Director	11	-	1	-	-	12
Mark Nikolai, Director	11	-	1	-	-	12
Rodney Treloggen, Director	13	-	1	-	-	14
Lia Morris, Chief Executive	198	28	19	4	-	249
William Batt, Chief Operating Officer	153	22	15	7	-	197
Peter Hopkins, General Manager – Recreational Boating Safety & Facilities	149	26	14	1	-	190
Toby Greenlees, Manager – Marine Certification	139	-	13	(4)	-	148
Total	693	76	66	8	-	843

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Authority, directly or indirectly.

Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits. Long-term employee expenses include long service leave and superannuation obligations.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

(c) Related party transactions

AASB 124 Related Party Disclosures requires related party disclosures to ensure that the financial statements contain disclosures necessary to draw attention to the possibility that the Authority's financial results may have been affected by the existence of related parties and by transactions with such parties.

This note is not intended to disclose conflicts of interest for which there are administrative procedures in place.

The extent of information disclosed about related party transactions and balances is subject to the application of professional judgement by the Authority. It is important to understand that the disclosures included in this note will vary depending on factors such as the nature of the transactions, the relationships between the parties to the transaction and the materiality of each transaction. Those transactions which are not materially significant by their nature, impact or value, in relation to the Authority's normal activities, are not included in this note.

A six-year agreement with Lewis Marine for the use of boat storage facilities expired in October 2017. The agreement commenced prior to Mr Lewis's appointment to the MAST Board.

The Authority subsequently entered into a new 5-year lease agreement on 1 November 2017, with rental payable at market rates based on an independent valuation.

4.2 Supplies and consumables

	2020 \$'000	2019 \$'000
Election commitments	500	305
Advertising and promotion	182	225
Property services	39	142
Travel and transport	116	137
Information technology	120	156
Communications	87	118
Insurance	42	42
Operating lease costs	-	33
Consultants	14	60
Other operating expenses	162	194
Total	1 262	1 412

4.3 Facilities maintenance

	2020 \$'000	2019 \$'000
Maintenance - Navigation aids	302	291
Dredging – St Helens	197	100
Maintenance – Jetties	192	147
Public Building Maintenance	75	-
Maintenance - Breakwaters	64	-
Other	45	45
Maintenance – Radio Equipment	39	52
Dredging – Prosser River	-	357
Total	914	992

4.4 Recreational boating fund program

Projects from registration fees	1 264	871
Projects from licence fees	179	471
Infrastructure fund	250	-
Total	1 693	1 342

The recreational boating fund is a long-standing program that provides new and updated community boating infrastructure as well as the provision of education and safety services. The program is funded from revenue received from annual boat registration fees and triennial licence fees.

During the year, the program was restructured to include the development of a 5-year infrastructure plan to allow for the all necessary planning and environmental approvals and cost estimates to be fully developed prior to appointment of contractors in advance of scheduled construction.

4.5 Depreciation

All applicable non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential.

Depreciation is provided for on a straight-line basis, using rates which are reviewed annually.

Major depreciation periods are:

Navigation Aids	5-20 years
Marine Facilities	5-50 years
Plant and Equipment	2-5 years
Right-of-use assets	2-7 years

Depreciation

Navigation aids	121	123
Marine facilities	1 037	935
Plant & equipment	111	102
Right-of-use assets	116	-
Total	1 385	1 160

4.6 Other expenses

Employee on-costs	105	98
Bank fees	30	47
Audit fees – internal audit	25	45

	2020 \$'000	2019 \$'000
Interest on lease liabilities	23	-
Audit fees – financial audit	16	16
Other	1	-
Legal expenses	-	1
Total	200	207

Note 5: Net gain/(loss) on non-financial assets

Gains or losses from the sale of Non-financial assets are recognised when control of the assets has passed to the buyer.

Net gain/(loss) on disposal of Navigation aids	(25)	-
Net gain/(loss) on disposal of Marine facilities	(39)	(21)
Net gain/(loss) on disposal of Plant & equipment	-	3
Total net gain/(loss) in non-financial assets	(64)	(18)

Note 6: Assets

Assets are recognised in the Statement of Financial Position when it is probable that future economic benefits will flow to the Authority and the asset has a cost or value that can be measured reliably.

6.1 Receivables

Receivables are recognised at amortised cost, less an allowance for any credit losses that the Authority expects to incur. Due to the short settlement period, receivables are not discounted back to their present value.

Receivables	190	34
Less:		
Expected credit loss	(2)	(2)
	188	32
Other receivables	42	87
	230	119
Settled within 12 months	230	119
Settled in more than 12 months	-	-
	230	119

6.2 Property, plant & infrastructure

(i) Valuation basis

Infrastructure assets comprising of marine facilities and navigation aids, are held at fair value less accumulated depreciation. All other non-current physical assets are recorded at historic cost less accumulated depreciation and accumulated impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment. When parts of an item of infrastructure or plant and equipment have different useful lives, they are accounted for as separate items (major components) of plant, equipment and infrastructure.

(ii) Subsequent costs

The cost of replacing part of an item of infrastructure or plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Authority and its costs can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of day-to-day servicing of plant, equipment and infrastructure are recognised in profit or loss as incurred.

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Authority is \$2,500. Assets valued at less than \$2,500 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(iv) Revaluations

Infrastructure is grouped on the basis of having a similar nature or function in the operations of the Authority. Infrastructure is revalued every three years by independent experts to ensure the carrying amount does not vary significantly from its fair value.

(v) Construction and Work in Progress

Construction and work in progress is valued at cost. Cost includes both variable and fixed costs relating to specific contracts and those costs that are attributable to the contract activity in general and that can be allocated on a reasonable basis.

(a) Carrying amount

	2020 \$'000	2019 \$'000
Navigation aids		
At fair value	2 195	2 178
Less accumulated depreciation	(1 427)	(1 377)
Total	768	801
Marine facilities		
At fair value	49 807	48 604
Less accumulated depreciation	(18 593)	(17 558)
Total	31 214	31 046
Plant and equipment		
At cost	1 270	1 231
Less accumulated depreciation	(960)	(849)
Total	310	382
Work in progress (at cost)	195	446
Total property, plant & infrastructure	32 487	32 675

Valuations

Marine facilities, comprising jetties, wharves, launching ramps, breakwaters and training walls were valued in March 2019 by Burbury Consulting. Navigation Aids were revalued at 31 March 2018 by Australian Maritime Systems Ltd.

Assets subject to revaluation are valued at their Current Replacement Cost. The current replacement cost is the amount that would be

required to acquire or construct a substitute asset of comparable utility, adjusted for obsolescence.

The Authority assesses obsolescence at the end of each reporting period by an evaluation of conditions and events specific to the Authority that may be indicative of obsolescence. No assets have been recognised as obsolete in respect of Property, Plant and Infrastructure assets for the reporting period.

Because of the specialised nature of these assets, their valuations are based on inputs that are not observable and significant to the overall fair value measurement. These inputs are categorised as level 3 in a fair value hierarchy, which gives the highest priority to quoted prices in active markets for identical assets (level 1 inputs) and the lowest priority to unobservable inputs (level 3 inputs).

(b) Reconciliation of movements and level 3 fair value

Reconciliations of the carrying amounts of each class of Property, Plant and Infrastructure at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2020	Navigation Aids Level 3 \$'000	Marine Facilities Level 3 \$'000	Plant & Equipment \$'000	Work in Progress \$'000	Total \$'000
Carrying amount at 1 July	801	31 046	382	446	32 675
Additions	113	914	39	79	1 145
Transfers from work in progress	-	330	-	(330)	-
Disposals	(25)	(39)	-	-	(64)
Revaluation increments/(decrements)	-	-	-	-	-
Depreciation expense	(121)	(1 037)	(111)	-	(1 269)
Carrying amount at 30 June	768	31 214	310	195	32 487

2019	Navigation Aids Level 3 \$'000	Marine Facilities Level 3 \$'000	Plant & Equipment \$'000	Work in Progress \$'000	Total \$'000
Carrying amount at 1 July	924	26 991	412	158	28 485
Additions	-	941	72	446	1 459
Transfers from work in progress	-	158	-	(158)	-
Disposals	-	(21)	-	-	(21)
Revaluation increments/(decrements)	-	3 912	-	-	3 912
Depreciation expense	(123)	(935)	(102)	-	(1 160)
Carrying amount at 30 June	801	31 046	382	446	32 675

6.3 Right-of-use assets

From 1 July 2019, AASB 16 requires the Authority to recognise a right-of-use asset, where it has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site. Right-of-use assets includes assets in respect of leases

previously treated as operating leases under AASB 117, and therefore not recognised on the Statement of Financial Position.

The Authority has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases (less than 12-months), and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low-value when it is expected to cost less than \$10 000.

Right-of-use assets are depreciated over the shorter of the assets useful life and the term of the lease. Where the Authority obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the Authority will exercise a purchase option, the Authority depreciates the right-of-use asset over its useful life.

2020	Leasehold property \$'000	Plant and Equipment \$'000	Total \$'000
Carrying value at 1 July	-	-	-
Initial adoption of AASB 16	371	34	405
Additions	-	50	50
Disposals / derecognition	-	-	-
Depreciation and amortisation	(95)	(22)	(117)
Other movements	7	-	7
Carrying value at 30 June	283	62	345

6.4 Other assets

	2020 \$'000	2019 \$'000
Prepayments	36	48
Flexmat & Pontoon stock	36	-
	72	48
Utilised within 12 months	72	48
Utilised in more than 12 months	-	-
	72	48

Note 7: Liabilities

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

7.1 Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised costs, which due to the short settlement period, equates to face value, when the Authority becomes obliged to make future payments as a result of a purchase of assets or services.

Trade creditors	261	472
Accrued expenses	164	167
	425	639
Settled within 12 months	425	639
Settled in more than 12 months	-	-
	425	639

Settlement is usually made within 30 days.

7.2 Lease Liabilities

On 1 July 2019, a lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

The Authority has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases (less than 12-months), rental arrangements for which the Authority has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low-value when it is expected to cost less than \$10 000.

The Authority has entered into the following leasing arrangements:

Class of right-of-use asset	Details of leasing arrangements
Property Lease	Property leases exist for the Hobart office accommodation and a storage facility at Cambridge. Leases are non-cancellable with seven- and five-years terms respectively.
Information Technology Equipment Lease	IT equipment is leased on four-year terms. Rent is payable quarterly in arrears. An option exists to renew the leases at the end of the term or purchase the equipment at fair market value.

	2020 \$'000
Current	
Lease liabilities	125
Non-current	
Lease liabilities	273
Total	398

The following amounts are recognised in the Statement of Comprehensive Income

	2020 \$'000
Interest on lease liabilities included in note 4.6	23
Lease expenses included in note 4.2:	
Short term leases	15
Lease of low-value assets	13
Variable lease payments	-
Income from sub-leasing right-of-use assets	-
Net expenses from leasing activities	51

7.3 Contract Liabilities

A Contract Liability relates to the Authority's obligation to transfer goods or services to a customer for which the Authority has received consideration.

	Fish Aggregation Devices \$'000	Total \$'000
Contract liabilities		
Balance at 1 July 2019	-	-
Initial adoption of AASB 15	150	150
Balance at 30 June 2020	262	262

In May 2019 the Authority entered into an agreement with the Department of Primary Industries, Parks, Water and Environment to procure and install four Fish Aggregation Devices at suitable locations around the State's coastline. The total amount of the Grant is \$450,000 to be paid progressively over a four-year period.

For the Grant funding received in 2018-19, transitional provisions under AASB 15 were applied with a retrospective recognition of a contract liability through an adjustment to the opening balance of retained earnings at 1 July 2019. A second Grant instalment of \$150,000 was received during 2019-20.

	2020 \$'000
Revenue from performance obligations met during the current period	38

The agreed work plan under the Grant Deed requires the Authority to develop an operational plan through consultation with peak bodies and user groups. This work was undertaken during 2019-20 at a cost of \$38,000 which and subsequently recognised as revenue from performance obligations under the Grant Deed.

7.4 Employee Benefits

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee benefits are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

A liability for sick leave is not recognised as sick leave is non-vesting and because it is probable that sick leave expected to be taken in future reporting periods will be less than entitlements which are expected to accrue in those periods.

	2020 \$'000	2019 \$'000
Accrued salaries	46	49
Annual leave	150	149
Long service leave	381	359
Total	577	557
Settled within 12 months	459	464
Settled in more than 12 months	118	93
Total	577	557

7.5 Other liabilities

Employee benefits – on-costs	37	36
Total	37	36
Settled within 12 months	37	36
Settled in more than 12 months	-	-
Total	37	36

7.6 Superannuation

Contributions to defined benefit and other complying superannuation schemes are charged as an expense as the contribution becomes payable. The Authority does not recognise a liability for the accruing superannuation benefits of Authority employees.

For employees who are members of the Retirement Benefits Fund defined benefit plan the liability is held centrally and is recognised within the Finance-General Division of the Department of Treasury and Finance.

Note 8: Commitments and Contingencies

8.1 Schedule of commitments

In 2018-19, the Authority had entered into a number of operating lease agreements for property, plant and equipment, where the lessors effectively retain all the risks and benefits incidental to ownership of the items leased. Equal instalments of lease payments were charged to the Statement of Comprehensive Income over the lease term, as this is representative of the pattern of benefits to be derived from the leased property.

From 2019-20, leases are recognised as right of use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

	2020 \$'000	2019 \$'000
By type		
<i>Lease Commitments</i>		
Operating leases	-	581
Vehicle rental agreements	47	38
Low value operating leases	5	-
Total Lease commitments	52	619

	2020 \$'000	2019 \$'000
<i>Other commitments</i>		
Navigation aid maintenance contract	461	732
Marine facilities	-	152
Recreational Boating Fund Program	-	738
Managed IT Services	-	20
<i>Total other commitments</i>	461	1 642
Total	514	2 261
<i>By maturity</i>		
<i>Lease commitments</i>		
One year or less	37	182
From one to five years	15	437
More than five years	-	-
<i>Total lease commitments</i>	53	619
<i>Other commitments</i>		
One year or less	230	1 174
From one to five years	231	468
More than five years	-	-
<i>Total other commitments</i>	461	1 642
Total	514	2 261

Lease Commitments

The Authority holds an office equipment lease that is considered low-value under provisions of Treasurers Instruction FC-19 where lease payments are recognised as expense on a straight-line basis over the term of the lease.

Other commitments

A 5-year contract for the maintenance of State-owned Navigation Aids commenced in 2017-18. A total of \$1.09 million is contracted to be spent under the contract for planned and preventative maintenance over the period.

Motor vehicles operated by the Authority are owned and managed by Treasury. The Authority makes a monthly payment to Treasury via LeasePlan for use of the vehicles.

As there is no lease contract between Treasury and the Authority for the purposes of AASB 16, the Authority does not recognise a lease liability and right-of-use asset for motor vehicles and costs are recognised as an expense as incurred.

Vehicles are held by the Authority over a standard thirty-six month or 60,000km period.

There were no contingent assets or liabilities at year end.

Note 9: Reserves

2020	Navigation Aids \$'000	Marine Facilities \$'000	Total \$'000
Asset revaluation reserve			
Balance at 1 July 2019	1 409	19 479	20 888
Revaluation increments/(decrements)	-	-	-
Balance at 30 June 2020	1 409	19 479	20 888

2019	Navigation Aids \$'000	Marine Facilities \$'000	Total \$'000
Asset revaluation reserve			
Balance at 1 July 2018	1 409	15 567	16 976
Revaluation increments/(decrements)	-	3 912	3 912
Balance at 30 June 2019	1 409	19 479	20 888

(a) Nature and purpose of reserves

Asset Revaluation Reserve

The Asset Revaluation Reserve is used to record increments and decrements on the revaluation of Non-financial assets, as described in Note 6.2 (iv).

Note 10: Cash Flow Reconciliation

Cash and cash equivalents include cash on hand and deposits held at call with financial institutions.

Cash means notes, coins, any deposits held at call with a bank or financial institution. Deposits are recognised at amortised cost, being their face value

10.1 Cash and deposits

	2020 \$'000	2019 \$'000
Investment account – Westpac	216	104
Tascorp cash index fund	5 837	7 082
Total cash and deposits	6 053	7 186

10.2 Reconciliation of net result to net cash from operating activities

Net result from continuing operations	(1094)	695
Depreciation	1 385	1 160
(Gain) loss from sale of non-financial assets	64	21
(Increase) decrease in trade receivables	(282)	24
(Increase) decrease in prepayments	(25)	(7)
(Increase) decrease in tax assets	21	(5)
Increase (decrease) in payables	(223)	41
Increase (decrease) in contract liability	262	-
Increase (decrease) in other Liabilities	1	3
Increase (decrease) in employee benefits	20	60
Increase (decrease) in tax liabilities	9	(1)
Net cash from (used by) operating activities	138	1 991

10.3 Reconciliation of liabilities arising from financing activities

2020	Lease Liabilities \$'000
Balance as at 1 July 2019	-
Recognition Lease Liabilities	469
New leases	50
Other movements	7
Changes from financing cash flows:	
Cash payments	(128)
Balance at 30 June 2020	398

Note 11: Financial Instruments

(a) Risk management policies

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

- credit risk;
- liquidity risk; and
- market risk.

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

(b) Credit risk exposures

Credit risk is the financial loss to the Authority if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)
Financial Assets		
Receivables	The Authority has a debt management cycle where all outstanding debts are reviewed weekly. At 30th June, 6% of debtors were in excess of 30 days.	Normal credit terms are 30 days.
Cash and deposits	The Authority aims to maintain a positive cash balances equal to or greater than its liabilities. This target was met as at 30 th June 2020.	Cash means notes, coins and any deposits held at call with a bank or financial institution.

The carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Authority's maximum exposure to credit risk without taking into account of any collateral or other security.

There has been no change to credit risk policy since the previous reporting period. Collectability of receivables is reviewed at balance date and an allowance for expected credit loss is made when collection of a debt is judged to be doubtful. The Authority has no major customers and thus the credit risk is low. The following tables analyse financial assets that are past due but not impaired.

Receivables age analysis – expected credit loss

The simplified approach to measuring expected credit losses applied, which uses a lifetime expected loss allowance for all trade receivables. The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the receivables. The loss allowance for trade debtors as at 30 June are as follows:

Expected credit loss analysis of receivables as at 30 June 2020				
	Not past due	Past due 30 days	Past due 60 days	Total
	\$'000	\$'000	\$'000	\$'000
Total gross carrying amount (A)	225	1	4	230
Expected credit loss rate (B)	1 %	1%	25%	
Expected credit loss (A x B)	2	-	1	3

Expected credit loss analysis of receivables as at 30 June 2019				
	Not past due	Past due 30 days	Past due 60 days	Total
	\$'000	\$'000	\$'000	\$'000
Total gross carrying amount (A)	119	-	2	121
Expected credit loss rate (B)	1%	-	50%	
Expected credit loss (A x B)	1	-	1	2

(c) Liquidity risk

Liquidity risk is the risk that the Authority will not be able to meet its financial obligations as they fall due. The Authority's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

Financial Instrument	Accounting and strategic policies (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms and conditions affecting the amount. Timing and certainty of cash flows)
Financial Liabilities		
Payables	The Authority analyses its liquidity requirements daily via reconciliation of its operating bank account and analysis of upcoming accounts payable transactions. The Authority expects that all payables accrued as at 30 th June 2020 will be paid within 30 days.	The Authority pays within suppliers' credit terms. Where there are no credit terms specified payment is made within 30 days.
Lease Liabilities	The authority holds property leases and leases for IT equipment. Leases liabilities are recognised once a lease contract is entered into. Lease liabilities are measured at the present value of the lease payments that are not paid using the interest rate implicit in the lease, or if not readily determined, the Lessee's incremental borrowing rate.	Contractual payments are made on a regular basis.

The following tables detail the undiscounted cash flows payable by the Authority by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position:

2020 Maturity analysis for financial liabilities								
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years	Undiscounted total	Carrying amount
Financial liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Payables	686	-	-	-	-	-	686	686
Lease Liabilities	126	137	124	11	-	-	398	398
Total	812	137	124	11	-	-	1 084	1 084

2019 Maturity analysis for financial liabilities								
	1 Year	2 Years	3 Years	4 Years	5 Years	More than 5 Years	Undiscounted total	Carrying amount
Financial liabilities	\$	\$	\$	\$	\$	\$	\$	\$
Payables	639	-	-	-	-	-	639	639
Total	639	-	-	-	-	-	639	639

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk that the Authority is exposed to is interest rate risk.

There has been no change to policies in relation to market risk since the previous reporting period.

At the reporting date, the interest rate profile of the Authority's interest-bearing financial instruments was:

	2020 \$'000	2019 \$'000
Variable rate instruments		
Financial assets	6 053	7 186
Total	6 053	7 186

Changes in variable rates of 100 basis points at reporting date would have the following effect on the Authority's profit or loss.

Sensitivity analysis of Authorities exposure to possible changes in interest rates

	Statement Comprehensive Income		Equity	
	100 basis points increase	100 basis points decrease	100 basis points increase	100 basis points decrease
	\$	\$	\$	\$
30 June 2020				
Financial asset – 1%	61	(61)	61	(61)
Net sensitivity	61	(61)	61	(61)
30 June 2019				
Financial asset – 1%	72	(72)	72	(72)
Net sensitivity	72	(72)	72	(72)

This analysis assumes all other variables remain constant. The analysis was performed on the same basis for 2019.

Categories of financial assets and liabilities

	2020 \$'000	2019 \$'000
Financial assets		
Cash and cash equivalents	6 053	7 186
Loans and receivables	230	119
Total	6 283	7 305
Financial Liabilities		
Financial liabilities at amortised cost	1 084	639
Total	1 084	639

Derecognition of Financial Assets

The Authority has not transferred any financial assets.

Comparison between Carrying Amount and Net Fair Value of Financial Assets and Liabilities

	Carrying Amount 2020 \$'000	Net Fair Value 2020 \$'000	Carrying Amount 2019 \$'000	Net Fair Value 2019 \$'000
Financial assets				
Cash at bank	6 053	6 053	7 186	7 186
Receivables	230	230	119	119
Total financial assets	6 283	6 283	7 305	7 305
Financial liabilities				
Payables	424	424	639	639
Contract Liabilities	262	262	-	-
Lease Liabilities	398	398	-	-
Total financial liabilities	1 084	1 084	639	639

Note 12: Events Occurring after Balance Date

There have been no events subsequent to balance date which would have a material effect of the Authority's Financial Statements as at 30 June 2020.

Note 13: Other Significant Accounting Policies and Judgements

13.1 Objectives and funding

Marine and Safety Tasmania (Authority) seeks to be widely recognised as a proactive, approachable and knowledgeable organisation, carrying out the functions required by it under the *Marine and Safety Authority Act 1997*. These functions are to:

- ensure safe operations of vessels;
- to perform the functions delegated to it by the National Regulator;

- provide and manage marine facilities; and
- manage environmental issues relating to vessels.

The Authority reports to the Hon. Michael Ferguson, MP, Minister for Infrastructure. The supporting agency is the Department of State Growth (DSG).

The Authority is a Tasmanian Government non-for-profit entity that is largely self-funding with income derived from recreational boat registrations and licence fees. Income is also received from commercial vessel owners for the inspection of vessels and licensing of operators. These activities are largely fee for service.

An annual grant is received through DSG and used for the maintenance and management of commercial marine facilities. Further funding from the Capital Investment Program, also through DSG is received for specific rebuilding projects.

13.2 Basis of accounting

The Financial Statements are a general-purpose financial report and have been prepared in accordance with:

- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board;
- Marine and Safety Authority Act 1997; and
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*.

The Financial Statements were signed by the Board on 14 August 2020.

Compliance with Australian Accounting Standards (AAS) may not result in compliance with International Financial Reporting Standards (IFRS), as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The Authority is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements are prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 13.4.

The Financial Statements have been prepared as a going concern. The continued existence of the Authority in its present form, undertaking its current activities, is dependent on Government policy and on the continued receipt of grants for the maintenance and rebuilding of government owned infrastructure.

The Authority 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.

13.3 Functional and presentation currency

These Financial Statements are presented in Australian dollars, which is the Authority's functional currency.

13.4 Changes in accounting policies

(a) Impact of new and revised Accounting Standards

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

- AASB 15 *Revenue from Contracts with Customers* – This Standard establishes principles that require an entity to apply to report useful information to users of financial statements about the nature, amount, timing, and uncertainty of revenue and cash flows arising from a contract with a customer.

AASB 15 supersedes AASB 111 *Construction Contracts*, AASB 118 *Revenue* and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with customers. AASB 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The Standard requires the Authority to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The Standard also specifies the accounting for incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the Standard requires relevant disclosures.

The Authority has adopted AASB 15 retrospectively with the cumulative effect of applying the Standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard.

The effect of adopting AASB 15 on the Statement of Comprehensive Income is as follows:

2020	Notes	With adoption of AASB 15 \$'000	Adjustment \$'000	Without adoption of AASB 15 \$'000
Revenue				
Grants from Government	(a)	38	262	300
Net impact		38	262	300

The effect of adopting AASB 15 on the Statement of Financial Position is as follows:

2020	Notes	With adoption of AASB 15 \$'000	Adjustment \$'000	Without adoption of AASB 15 \$'000
Liabilities				
Contract Liability – Fish Aggregation Devices	(b)	262	(262)	-
		262	(262)	-
Equity				
Accumulated funds		(262)	262	-

Explanation for AASB 15 Adjustments

- a) As per Note 7.3, the Authority entered into an agreement with the Department of Primary Industries, Parks, Water and Environment (DPIPWE) to procure and install four Fish Aggregation Devices. The total grant is \$450,000 to be paid progressively over a four-year period. During 2018-19, the Authority received the 1st instalment of \$150,000 with the 2nd instalment received in 2019-20.

Under AASB 15, revenue from the grant is recognised as the Authority meets its performance obligations of the grant. During 2019-20, an amount of \$38,000 of expenditure associated with the project was made resulting in revenue recognition of that amount.

- b) A contract liability of \$150,000 was created on 1 July 2019 to reflect the grant deed with DPIPWE as no expenditure had been incurred in respect to these grant obligations. A further \$150,000 was received during 2019-20. As per (a) above, \$38,000 was expended against the project resulting in the contract liability balance at year end.

- **AASB 16 Leases** –This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities. The standard results in most of the Authority's operating leases being brought onto the Statement of Financial Position and additional note disclosures. The calculation of the lease liability takes into account appropriate discount rates, assumptions about the lease term, and required lease payments. A corresponding right to use asset is recognised, which is amortised over the term of the lease. Operating lease costs are no longer shown. In the Statement of Comprehensive Income, impact of leases is through amortisation and interest charges. In the Statement of Cash Flows, lease payments are shown as cash flows from financing activities instead of operating activities. The Authority has adopted AASB 16 retrospectively with the cumulative effect of applying the standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard.

The Authority elected to use the practical expedient to expense lease payments for lease contracts that, at their commencement date, have a lease term of 12 months or less and do not contain a purchase option (short-term leases), and lease contracts for which the underlying asset is valued at \$10 000 or under when new (low value assets).

In applying AASB 16 for the first time, the Authority has used the following practical expedients permitted by the standard:

- not reassess whether a contract is, or contains, a lease at 1 July 2019, for those contracts previously assessed under AASB 117 and Interpretation 4;
- applying a single discount rate to a portfolio of leases with reasonably similar characteristics;
- relying on its previous assessment on whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;

- not recognise a lease liability and right-of-use-asset for short-term leases that end within 12 months of the date of initial application;
- excluding the initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- using hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

The effect of adopting AASB 16 on the Statement of Financial Position is as follows:

	Note	\$'000
Assets		
Right-of-use assets	6.3	405
Liabilities		
Lease liabilities		469
Equity		
Accumulated funds		64

Reconciliation of operating lease commitments as at 30 June 2019 to lease liabilities on 1 July 2019:

	\$'000
Weighted average incremental borrowing rate as at 1 July 2019	4.9%
Total operating lease commitments at 30 June 2019 (ex GST)	524
Less practical expedients:	
Commitments relating to short-term leases	(1)
Commitments relating to leases of low-value assets	(7)
Discounted using incremental borrowing rate	(47)
Lease liabilities as at 1 July 2019	469

AASB 1058 *Income of Not-for-Profit Entities* - This standard mainly impacts the Authority's recognition of certain grant revenue.

An assessment of all Grant revenue was undertaken during the year to determine if it falls within scope of AASB 1058, AASB 15 or both standards.

No Grants were assessed to fall under AASB 1058 during the period.

Revenue recognition for the Authority's grants, licence and registration fees will not change under AASB 1058, as compared to AASB 1004. Revenue will continue to be recognised when the Authority gains control of the asset (e.g. cash or receivable) in most instances.

The Authority also considers if volunteer services are to be recognised under the Standard where the services would have been purchased if that had not been donated. During 2019-20 no volunteer services were provided to the Authority.

(b) Impact of new and revised Accounting Standards yet to be applied

The following applicable Standards have been issued by the AASB and are yet to be applied:

- **AASB 1059 Service Concession Arrangements:** The objective of this Standard is to prescribe the accounting for a service concession arrangement by a grantor that is a public sector entity. This Standard applies on or after 1 January 2020. The impact of this Standard is enhanced disclosure in relation to service concession arrangements for grantors that are public sector entities. There will not be any financial impact.

(c) Voluntary changes in accounting policy

The Authority has not adopted any new accounting policies that impact on the Financial Statements.

13.5 Rounding

All amounts in the Financial Statements have been rounded to the nearest thousand dollars, unless otherwise stated. As a consequence, rounded figures may not add to totals. Amounts less than \$500 are rounded to zero and are indicated by the symbol “-”.

13.6 Taxation

The Authority is exempt from all forms of taxation except Fringe Benefits Tax and the Goods and Services Tax.

13.7 Goods and services tax

Revenue, 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 Statement of Financial Position are shown inclusive of GST.

In the Statement of Cash Flows, the GST component of cash flows arising from investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with Australian Accounting Standards, classified as operating cash flows.

13.8 Critical Accounting Estimates and Judgements

Estimates and judgments incorporated into the financial statements are based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained by externally and internally.

Note 14: Auditor’s Remuneration

The Tasmanian Audit Office audits the accounts for the Authority. The total remuneration to the Tasmanian Audit Office exclusive of GST is:

	2020	2019
	\$	\$
Fees for Audit	16 180	16 180
Fees for other services	-	-
	16 180	16 180

DIRECTORS DECLARATION

In the opinion of the Directors of the Marine and Safety Authority:

(a) the financial statements and notes of the Authority comply with the *Marine and Safety Authority Act 1997*, including:

- (i) present fairly the results and cash flows for the 2019-20 financial year and the financial position as at 30th June 2020 of the Authority; and
- (ii) subject to the Treasurer's Instructions, complying with Australian Accounting Standards and Interpretations.

(b) There are reasonable grounds to believe that the Authority will be able to pay its debts as and when they fall due.

This declaration has been made after receiving the following declaration from the Chief Executive Officer and Chief Financial Officer of the Authority:

- (i) the financial records of the Authority for the 2019-20 financial year have been properly maintained in accordance with the *Marine and Safety Authority Act 1997*;
- (ii) the financial statements, and notes comply with Australian Accounting Standards and Australian Accounting Interpretations adopted by the Australian Accounting Standards Board; and
- (iii) the financial statements and notes for the 2019-20 financial year present fairly.

Signed in accordance with a resolution of the Directors.

On behalf of the Directors



Sue Smith
Non-Executive Director and Chair

14 August 2020



Mark Nikolai
Non-Executive Director

14 August 2020

Independent Auditor's Report

To the Members of Parliament

Marine and Safety Authority

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Marine and Safety Authority (the Authority), which comprises the statement of financial position as at 30 June 2020, 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 and the statement of certification by the directors.

In my opinion, the accompanying financial statements:

- (a) presents fairly, in all material respects, the financial position of the Authority as at 30 June 2020 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Marine and Safety Authority Act 1997*, the *Financial Management Act 2016* 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 Statements* section of my report. I am independent of the Authority 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 statements 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 is not designed to provide assurance on the accuracy and appropriateness of the budget information included in the financial statements.

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

Responsibilities of the directors for the Financial Statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Marine and Safety Authority Act 1997* and the *Financial Management Act 2016*. The responsibility includes such internal control as they determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Authority'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 the Authority is to be dissolved by an Act of Parliament, or the directors intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 statements.

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 statements, 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 the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists

related to events or conditions that may cast significant doubt on the Authority'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 statements 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 the Authority to cease to continue as a going concern.

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

I communicate with the directors 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.



Leigh Franklin

Assistant Auditor-General, Financial Audit Services
Delegate of the Auditor-General

Tasmanian Audit Office

28 August 2020
Hobart

