



Brighton Council

Annual Report 2021-2022





We acknowledge the traditional owners who once walked this country: the Mumirimina people.

The Mumirimina belonged to the Oyster Bay tribe. This was the largest tribe in Tasmania and covered 8000 square kilometres. Kutalayna levee in Brighton was a significant meeting place where hundreds of generations of Aboriginal families hunted, gathered, corroboreed, camped and traded.

In the course of colonisation, dispossession of the Mumirimina was early, rapid and extensive.

We acknowledge the Tasmanian Aboriginal Community today as the continuing custodians of this land, pay our respects to Elders past and present.

Through our words and actions we strive to build a community that reflects and respects the history and hopes for all the people of Brighton.



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Her Excellency, the Honourable Barbara Baker AC, Governor of Tasmania and Emeritus Professor Don Chalmers AO visiting the Botanical Institute in Bridgewater.

Introduction

Brighton Council's Annual Report is comprised of two key parts:

- The first part includes the Mayor and General Manager's reports, together with reports on the major strategies set out in the 2021/22 Annual Plan.
- The second part of the Annual Report incorporates the audited financial statements for the financial year.

A snapshot of the Brighton Municipality

Brighton is located approximately 20 kilometres north-east of Hobart on the eastern side of the Derwent River and forms part of the urban-rural interface of Greater Hobart. The municipality is bordered by Derwent Valley, Southern Midlands and Clarence Councils and is traversed by the Midland Highway, East Derwent Highway, the main north-south railway line and the Jordan River.

Before European arrival, the land to the east of the Jordan River formed part of the Oyster Bay Tribe territory and the land to the west was part of the Big River Tribe territory. Aboriginal fire management and hunting practices formed the grassland valley still visible today from Bagdad to the Derwent River. The Aboriginal name for this area of the Jordan River is kutalayna and it was the territory of the Mumirimina, one of the ten bands comprising the Oyster Bay tribe.

The Brighton Municipality covers an area of approximately 168 square kilometres. The municipality consists of nine suburbs. Dromedary, Honeywood and Tea Tree are predominantly rural. Bridgewater, Brighton, Gagebrook, Herdsmans Cove and Old Beach are predominantly urban and house the vast bulk of the population, and Pontville is a significant colonial era village.



Ursula Taylor, CEO Derwent Estuary Program; Cr Aaron De La Torre; Dr Vishnu Prahalad, UTAS; Cr Phil Owen; and Mayor Leigh Gray the official unveiling at the Old Beach Foreshore Trail on Saturday 19 February 2022.



Brighton Christmas Block Party bringing the community together to celebrate the festive season.

Photo: Centacare Evolve Housing



East Derwent Primary School JRLF sustainability champions!

Brighton is Tasmania's fastest growing community with a municipal population exceeding 18,000, and an annual growth rate well in excess of 2 per cent. By 2041 Brighton is expected to have a population of 22,489 following growth of 1.2% annually from 2019 to 2041.

Brighton has a relatively young population with an average age of 35 years compared to 38 years for Greater Hobart (ABS, 2020). This is primarily driven by the high proportion (37.5%) of the population aged under 25 years.

A high proportion of our community identify as Aboriginal and/or Torres Strait Islander at 9.4% compared to 4.6% for Tasmania overall (ABS 2016 Census data).

Brighton's economy has recorded considerable economic growth in recent years largely driven by growth in the transport, postal and warehousing, as well as health care and social assistance industries. Transport, postal and warehousing is anticipated to continue to grow strongly into the future being Brighton's fastest growing industry.

Industrial land use is a key feature of the municipality and its future growth. It is centred upon the Transport Hub, which is the major transport interchange for Southern Tasmania. A number of associated industrial

areas providing for warehousing and freight-related commercial development and clustering industries are expected to continue to develop and, together, will constitute one of the region's three major industrial conglomerations, with the most potential to expand further.

Brighton township and the suburb of Old Beach are growing particularly quickly and in recognition of this a high school is now proposed for Brighton.

Brighton Council continues to be a progressive, sustainable and efficient council.

If you would like further information or wish to comment on any aspect of this report, please contact Council on 6268 7000 or admin@brighton.tas.gov.au

Invitation for submissions

Members of the community are invited to make submissions on the Annual Report for discussion at Council's Annual General Meeting, which will be held at 5.00pm on Tuesday 13th December 2022. Any person wishing to make a submission should do so by close of business on the 6th December 2022.

Mayor's message

Leigh Gray
Mayor of Brighton



With the retirement of long serving Mayor Tony Foster at the end of June 2021, I was extremely honoured to be elected as the new Mayor of Brighton and I sincerely thank the community for putting their trust in me over the last twelve months.

The 2021/22 financial year was focused on planning for our future growth and putting in place at a local level, measures that respond to the urgency of the climate change crisis.

Major Projects

In 2021/22 the **new Bridgewater Bridge** project was given the official go ahead and the pre-construction phase got underway, with construction to commence in 2022/23. This is the largest transport infrastructure project in Tasmania's history, opening up significant transport and employment opportunities for our residents.

Brighton Council welcomed the **Greater Hobart Transport Vision** announcement. The proposal will greatly benefit commuters and residents in our area, giving people more transport choice, opportunities and potentially saving time and money. Very early discussions have already commenced with stakeholders to encourage the establishment of a Bridgewater and Old Beach ferry service. We will continue to advocate to have the River Derwent ferry service extended to Bridgewater and beyond to assist with our community transport challenges and accessibility issues.

The major upgrade to the **Jordan River Learning Federation School Farm** in Brighton commenced and was completed in August 2022, and the planning for the new \$55 million **Brighton High School** started in earnest with the school expecting to welcome students in 2025.

We have continued to revitalise public parks, spaces and walking trails, developing master plans and rezoning proposals to accommodate population growth across our towns. The state of the art **Brighton Regional Sports Pavilion** was opened at Pontville Park and **Stage 2 of the Bridgewater Parkland** on the Bridgewater Foreshore started welcoming families.

We have established with our neighbouring Councils a **Jobs Hub at Pontville** for our region, with this officially opening in February 2022 and achieving results beyond expectations in creating employment and training opportunities for our residents.

I was appointed Chair of the sub-region of Councils that includes Brighton, Central Highlands, Derwent Valley and Southern Midlands. I am excited about the co-operative nature of the group to further advance opportunities that benefit the region as a whole.

This group of sub regional Councils engaged KPMG to provide a report highlighting issues and infrastructure requirements for our region into the future. KPMG prepared an Economic **Infrastructure Development Study** to highlight the region's growth profile, the emerging regional growing pains and the infrastructure investment priorities required to respond to the foreseeable issues. This report provides our councils with information and insights into our requirements for the future as a region overall.

Nurturing the Natural Environment

As part of our 2050 Vision, we have committed to ensuring we do all that we can to support initiatives that achieve our goal of a truly sustainable environment for our people, wildlife, plants and waterways.

Towards the end of 2021, we saw the creation of the 300th Landcare Tasmania group, brought together in time to celebrate National Tree Day. The Bridgewater based group marked its beginnings by planting trees and shrubs in the Bridgewater/Green Point foreshore area to create wildlife habitats.

Council has long had a very valued relationship with the Derwent Estuary Program and UTAS in caring for our wetland areas and the launch of new signage at the Old Beach Saltmarsh in February 2021 highlights the importance of this partnership in ensuring the area is cared for and protected into the future, illuminating why our saltmarsh environments are so important to the health of our environment overall.

This year Council commenced working with the Derwent Catchment Project (DCP) to improve the way we manage our natural resources. A Weed Management Strategy and draft Natural Resource Management (NRM) Strategy have been developed by the DCP to help manage and improve our land, water and soil quality as well as habitats for plants and animals and will be shared with the community for feedback and input.

A focus for Council will be foreshore restoration through the weed management plan. The DCP will also advise and support awareness and education in the community and have already been active in this space working with the Old Beach Neighbourhood Watch group on Clean Up Australia Day to identify and clear a dense patch of boneseed on the Old Beach Foreshore.

Council's dedicated Climate Resilience Officer continues to manage some exciting projects that really push us forward, including ongoing 'Greening Brighton'/tree planting initiatives and solar energy installations.

Waste Management

It has been truly gratifying to observe the effectiveness of our new FOGO (Food Organics, Garden Organics) service, introduced in October 2021, and the excellent results being achieved at all levels, with very low opt-out rates and minimal contamination. Congratulations to all of our residents on embracing this important initiative to save thousands of tonnes of waste from landfill and keep our waste management costs down in an environment where costs are rising. Brighton Council recently received the Environmental Leadership and Sustainability Award for our FOGO service roll-out from the LG Professionals – Tasmania.

As part of supporting the FOGO service roll-out, Council introduced a Waste Wise Schools Program providing education, information services and free FOGO service in schools coordinated by a dedicated Waste Wise education officer. This has created great interest and excitement around sustainability and waste management across many of our local schools and resulted in an ABC TV feature on East Derwent Primary Schools' Environment Club.

I am extremely proud of our community as one that is strong, loyal and caring. In 2021/22 we clearly demonstrated that Brighton is a big picture, forward looking, proactive Council. We continue to be a Council with a clear plan for the future, actively and passionately embracing our role as place maker, community builder, and investment attractor.

General Manager's message

James Dryburgh,
General Manager



In my second year as General Manager of Brighton Council, the key themes have been growth and transition. The transitions have been economic, social and environmental. They are reflected at a global, national, state and local level. These changes are happening within the Council as an organisation and within the community we serve.

I will use these themes for this year's message under the six key focus areas that our community identified as wanting Council to focus on to help shape a better future for the Brighton Municipality during the preparation of our 2050 Vision.

A thriving place

Council has continued its proactive and strategic approach to obtaining State and Federal grant opportunities that align with our long-term vision, asset management plans and financial strategies. Increasing success in this area has enabled Council to bring forward investments in infrastructure and public facilities, meaning the community can enjoy them sooner.

This year Council successfully secured over \$3 million in funding for recreation, sporting and community projects within the Municipality. This funding will contribute to upgraded soccer grounds and change room in Brighton; park improvements in Brighton; a neighbourhood park in Herdsman's Cove; a major park redevelopment, outdoor classroom and pathway upgrade in

Gagebrook; better show facilities at Pontville Park and upgrades to the Tea Tree Hall.

The combined investment in the Ted Jeffries Memorial Park precinct and the Cris Fitzpatrick Park upgrade in Gagebrook will be over \$5 million and both projects will commence within the next 12 months. Importantly, these projects also include financial commitments and the support of both tiers of government, MONA and Centacare Evolve, demonstrating the value of Brighton's collaborative approach.

Council continues to work closely with the State Government to progress the design and development of the new Brighton High School and the precinct surrounding it. Council has assisted in the planning and design work for the new Brighton High School and is likely to undertake some of the works to upgrade the surrounding precinct. Council has pursued rezoning plans, Urban Growth Boundary extension requests and lobbied the Government to review the Regional Land Use Strategy.

Council is working closely with the State Government's team on a detailed design and master plan of the affected precinct, to ensure this major development is the best project it can be for our region. The master plan will include identifying potential nodes for a bus interchange, a ferry terminal, park and ride facilities, recreation and pathway upgrades and new commercial land.

Last year saw a record number of dwelling approvals, with Council approving almost a dwelling a day. This residential growth continues to be strong, but this year saw record industrial approvals within the Brighton Hub.

Council's proactive approach worked well again here, with our strategy and branding package for the Brighton Hub providing a clear vision and investment plan for the Hub right at this critical growth phase.

A proud community

Job growth within the municipality is also at an all-time high. With more local jobs, a new high school on the way and more and more infrastructure and services locally, the percentage of our community needing to travel into Hobart for work, education or services is reducing. This trend builds upon itself, creating 'critical mass' for further local improvements.

The Southcentral Workforce Network (SWN) and regional Jobs Hub has been highly successful in supporting our workforce and businesses through this exciting period. SWN has just celebrated its second birthday and has placed over 200 people into long term employment, run a large number of training courses, secured traineeships and run a series of other projects. Brighton continues to administer this operation on behalf of the Southcentral Sub-region, which includes Brighton, Central Highlands, Derwent Valley and Southern Midlands councils.

In 2020, Council endorsed the commitment to develop a Reconciliation Action Plan (RAP). We have continued progressing our RAP, several staff and councillors have undertaken cultural awareness training, council has adjusted a number of policies and processes and is building deeper relationships. Council expects to further develop and embed this important work over the coming year.

This year saw Brighton Council partner with BighART to work with local high school students from the Jordan River Learning Federation to write, record and perform their own music. The work culminates in a live performance at the Winter Fest held in Bridgewater.

In my second year as General Manager of Brighton Council, the key themes have been growth and transition.

A good life at every age

Council has worked hard lobbying State and Federal government to try to address the dire shortage in general practitioners in the region, an issue affecting many areas across the state and country. Council has also been working with existing and potential future medical practitioners to try to increase the supply and long-term security of these services. Council is currently progressing plans to facilitate a new general practice on council-owned land in Brighton, to maximise the allied medical and dental services within an existing council building and to support a childcare development on another council-owned property in Brighton.

This year, Council commissioned a detailed community infrastructure audit and strategy. This strategy is designed to assist Council to have a clear long-term plan to ensure our rapidly growing community has access to all the infrastructure and services it deserves. The strategy will highlight existing deficiencies and enable council to predict when certain community demands will need to be met. This includes everything from, sporting facilities, to general practitioners and childcare places, business incubators to community spaces. It includes council facilities as well as those generally provided by other tiers of government, private and NGO sectors.

A comfortable home

The number and success of local events is on the up, with Council playing its part by supporting various events, arts and culture initiatives. During this year, Council has deliberately increased its focus and investment in community development, in all its forms.

Participation in local sport is also increasing, with the new facilities at Pontville helping to increase numbers in football and cricket. The upgrades now funded and planned for the coming year for soccer in the Ted Jeffries Memorial Park precinct in Brighton are expected to have a similar affect. The BGH Breakers also formed their first sporting team this year, with a girls' netball team, which went all the way to the grand final and won.

The 2050 Vision highlighted the importance of Council building strong relationships to ensure we can collaborate with other organisations as much as possible to create a safe, clean and tidy place to live, boosting community health and wellbeing. Council continues its approach of building partnerships and strong relationships with a wide range of aligned organisations, including in the environmental, community and well-being, arts, culture and sporting sectors.

Caring council

Council has continued to keep costs down for the community, remaining one of the lowest rating councils.

Council advocates strongly on important matters outside the direct remit of local government, such as health, public transport and education.

Council continues its strong partnerships with the Police and Community Youth Club, supporting their local operations, and Centacare Evolve, collaborating on housing projects and partnering in grant applications for public realm projects such as parks and pedestrian links. We continue to support the Hobart Gymnastics Academy providing their facility and working with them to investigate opportunities for an upgrade or new facility. Council continued to provide ongoing support and co-ordination of the Brighton Alive network and the Brighton Care Collective.

Council has an incredible team of hard-working, professional and caring staff. They continue to set high standards and provide the positive, helpful and caring culture that serves our organisation and our community so well.



Tea Tree.

Sustainable environment

Brighton Council has become a leading council with regards to its approach to climate change and sustainability more generally. We continue our work reducing our corporate emissions and assisting businesses and homes to do the same. Our roll-out of FOGO has been recognised as extremely successful and is the single biggest action a council can generally take to reduce emissions (due to the creation of methane at land fill sites).

Council has this year lobbied LGAT, the Federal Government and Federal opposition to change the Fringe Benefits Tax rules due to them creating a perverse incentive for council fleets to purchase high emissions vehicles rather than electric or hybrid vehicles. Council is transitioning its fleet and has updated procurement documentation to ensure that we are reducing emissions responsibly in areas we can control or influence. Council has also installed solar on the Brighton Civic Centre and assisted the Old Beach Cricket Club to do the same.

Council has been working with the Office of the Coordinator General and KPMG to understand and ultimately facilitate a rapid transition towards a more circular economy, with significant local opportunities within Brighton, that will inevitably create employment and investment.

And finally...

On the theme of transition, this year saw the election of a new mayor and a new councillor. As I write this, full local government elections are being planned, which will bring new councillors to the table.

The Local Government Review is well underway, with Brighton deeply involved in the early analysis stage. Council embraces looking at all our options for future growth and improvement, enabling us to better service our rapidly growing and proud community. We are well set up to embrace any changes and make sure they provide positives for our community.



Council's Climate Resilience Officer with new waste recycling booth at the Council Chambers.



Soldier Memorial, Remembrance Park, Brighton.

Councillors as at 30th June 2022



Cr Leigh Gray (Mayor)

Terms as Councillor:

2005–2021

Terms as Mayor:

2021–2022

Committee representation:

- Finance (Chairperson)
- Planning (Chairperson)
- Parks & Recreation
- Environment, Culture & Arts
- Waste Management
- General Managers Performance Review

Council representative:

- TasWater (Owner Rep)
- Southern Tasmanian Councils Association
- Cycling South



Cr Barbara Curran (Deputy Mayor)

Terms as Councillor:

1996–2022

Term as Deputy Mayor:

2014–2022

Committee representation:

- Environment, Culture & Arts (Chairperson)
- Finance (Deputy Chairperson)
- Parks & Recreation
- Planning
- Waste Management (Deputy Chairperson)
- General Manager's Performance Review

Council representative:

- Southern Tasmanian Councils Association



Cr Aaron De La Torre

Terms as Councillor:

2021–2022

Committee representation:

- Parks & Recreation
- Finance
- Planning
- Environment, Culture & Arts
- Waste Management



Cr Wayne Garlick

Terms as Councillor:

1999–2000

2003–2005

2007–2022

Committee representation:

- Finance
- Parks & Recreation
- Environment, Culture and Arts



Cr Peter Geard

Terms as Councillor:

1984–1993

1997–2022

Committee representation:

- Parks & Recreation (Chairperson)
- Environment, Culture & Arts (Deputy Chairperson)
- Finance
- Planning
- Waste Management
- General Manager's Performance Review
- Old Council Chambers User Group (Chairperson)

Council representative:

- Emergency Management Advisory Committee
- Hobart Fire Management Area Committee



Cr Philip Owen

Terms as Councillor:

1989–2022

Committee representation:

- Waste Management (Chairperson)
- Planning (Deputy Chair)
- Environment, Culture & Arts
- Parks & Recreation
- Finance

Council representative:

- TasWater (Deputy Rep)



Cr Jessica Whelan

Terms as Councillor:

2018–2022

Committee representation:

- Parks & Recreation (Deputy Chair)
- Environment, Culture & Arts
- Finance
- Planning
- Waste Management
- Old Council Chambers User Group
- General Managers Performance Review



Cr Tennille Murtagh

Terms as Councillor:

2018–2022

Committee representation:

- Environment, Culture & Arts
- Parks & Recreation
- Planning
- Finance
- Waste Management
- Old Council Chambers User Group

Council representative:

- Emergency Management Advisory Committee



Cr Moya Jeffries

Terms as Councillor:

2007–2022

Committee representation:

- Environment, Culture & Arts
- Planning
- Finance
- Parks & Recreation

Overview and highlights from our strategies

1. Strengthen our communities

Understand/improve health and wellbeing

We have:

- Supported the Brighton Care Collective and the Bridgewater PCYC.
- Commenced review of the Brighton Council Open Space Strategy.
- Commenced preparation of a Community Infrastructure Plan.
- Lobbied State and Federal Government and worked with private operators to improve health services within the area.

Create housing/employment/play/education (liveability)

We have:

- Established and growing our Regional Jobs Hub (Southcentral Workforce Network) in Pontville on behalf of the region.
- Pursued cultural and educative partnerships and activities/events, with MONA, Big hArt, Landcare, Vibrance, Department of Education and Arts Tasmania.
- Continued the preparation of a Master Plan for South Brighton incorporating the new Brighton High School.
- Commenced a zoning review for some Rural Living zoned areas of Old Beach.
- Facilitated coordination between development and infrastructure service providers.
- Advocated for better housing solutions.



The first of our new street art murals! Julia from Vibrance at the Cris Fitzpatrick Park in Gagebrook.

Provide public facilities/amenities

We have:

- Received State, Federal and NGO funding contributions towards our Stage 1 upgrades to Cris Fitzpatrick Park, Gagebrook.
- Commenced the design for a new 'pocket park' in Herdsmans Cove.
- Prepared concept plans for a town square in Brighton.
- Completed refurbishment work on Pontville Memorial Hall.
- Completed energy efficiency upgrades to Brighton Civic Centre, Bridgewater.
- Completed minor upgrades to council waste transfer facilities.
- Received Federal commitment for co-funding towards upgraded park, soccer and changeroom facilities in Brighton.

Support connected communities

We have:

- Supported the Brighton Alive administration.
- Continued to progress Council's Reconciliation Action Plan.
- Funding and works programming committed for the extension of the East Derwent Highway pathways better connecting Gagebrook.
- Constructed new disabled access kerb ramps.



Mayor Leigh Gray and Council staff with Brian Mitchell MP unveiling the Seymour Street Master Plan.

Build a resilient community and environmentally sustainable future

We have:

- Switched from a standard landfill to one that captures and flares methane gas.
- Reducing organic waste to landfill by 1,300 tonnes a year via FOGO.
- Commissioned three new solar systems, a 15kW addition to Council offices, 30kW Civic Centre system and a 7kW system in partnership with the Old Beach Cricket Club.
- Switched Civic Centre carpark and internal lights to LED options.
- Incorporated climate change risks into the corporate risk register, improving climate change considerations across decision-making.
- Employed a part time Waste Education officer and commenced a waste education program ‘Wastewise’ with the roll-out of FOGO.
- Brighton Council joined the Global Compact of Mayors for Climate and Energy and Carbon Development Program, in addition to the Australian Climate Council, Cities for Power Protection CPP program.
- Engaged Landcare and the Derwent Catchment Project to assist in development and implementation of council's natural resource management initiatives.

2. Create 2–3 hubs for our Connector Satellite City

Education/capability build

We have:

- Prepared a policy for residential use in the Agriculture Zone.
- Integrated the work of the ‘Jobs Hub’ with the needs of our rapidly growing local employers.

Support further development of a “business and logistics hub”

We have:

- Assisted MONA in getting a Federal Grant to build an outdoor classroom at Bond Place, Gagebrook.
- Completed design on gateway signage for Brighton Industrial Hub.
- Commenced preparation of a Gateway Landscape Framework for the Brighton Industrial Hub.



Bridgewater Bridge artist impression

3. Drive infrastructure development

Support 30% growth target

We have:

- Received Tasmanian Planning Commission approval for a 10ha extension to the Urban growth Boundary in South Brighton.
- Continued to pursue grant funding opportunities for strategic capital projects.
- Actively assisted in coordination between development and third-party infrastructure service providers.

Implement Strategic Asset Management Plan (existing and new)

We have:

- Reconstructed sections of Cove Hill Road, McShane Road and Albion Road, Bridgewater and Baskerville Road, Old Beach.
- Resealed sections of Mayfield Crescent, Eaton Place, Euston Place, Ringwood Drive and Weily Place, Bridgewater.

Enabling infrastructure

We have:

- Replaced Merriworth Road Bridge, Tea Tree.
- Replaced Willowbrook Bridge, Tea Tree.

4. Ensure a stable organisation

Ensure financial and risk sustainability

We have:

- Closely monitored the economic and social impacts of COVID-19.
- Updated our Long-Term Financial Strategy and Plan.
- Received an unqualified Audit for the financial year

Be well-governed

We have:

- Continued organisational review and succession planning for all positions.
- Continued professional service provisions to enhance experience and best practice.
- Implemented a range of governance improvements, including access to information, guidelines and policy updates, tracking and progress reporting.

A shaping agenda facilitated through strong engagements

We have:

- Promoted educational and workforce development with government and regional councils.
- Engaged and strengthened ties with a range of organisations.

Long-term thinking and evidence-based

We have:

- Continued implementing the 2050 Vision.
- Continued to implement council strategies and master plans including Bridgewater Parklands Master Plan 2016 and Pontville Sports Park Master Plan 2019.
- Implemented better tracking of data and its use in decision-making.

5. Public health

We have:

- Complied with COVID-19 guidelines and Public Health advice.
- Conducted monthly immunisation clinics, annual school immunisations and promoted the need for immunisation.
- Ensured proper provision of on-site effluent disposal in compliance with relevant standards.
- Undertaken routine inspection of places of public assembly, food premises, public health risk activities and water carters to ensure compliance with relevant legislation.

6. Risk management

We have:

- Continued to keep risk exposure to a minimum by helping reduce injuries and potential loss. Management practices have involved identifying risks, analysing and treating by taking appropriate action.
- Ongoing education with community groups on the importance and activities involved with risk management.
- Ongoing review, update and education around Safe Work Method Statements.
- Developed a Stormwater Systems Management Plan to guide stormwater infrastructure upgrade and replacement.



Bridgewater Parkland – Stage 2.

Brighton Council's 2050 Vision

In 2020, Brighton Council set out with the whole community to create a bold and optimistic plan for the future of Brighton Municipality over the next 30 years. That 30-year plan is called 2050 Vision.

2050 Vision lays out our shared hopes and goals as a community for the coming decades. It also acknowledges and responds to our current social, environmental and economic challenges.

2050 Vision has a clear focus on the things that Brighton Council has the power to shape and influence.

The 2050 Vision was developed by consulting closely with the community between August and October 2020. It was extremely important that the Vision represented the needs and aspirations of people living, working, visiting, operating businesses and owning property in the Municipality.

There were 614 people who completed the survey, including 100 younger people plus well over 100 face to face participants via interviews or workshops that conducted to hear firsthand people's ideas for the future.

2050 Vision is a statement of our collective aspirations for the future. By imagining together how Brighton could be in 2050, we are creating a way to make it happen.

In essence the 2050 Vision work with local residents, businesses, visitors and other stakeholders identified six areas that will help guide and shape the future of the Brighton Municipality:

Our 2050 Vision

- Our place is **THRIVING**: a destination for business, learning and creation.
- Our home is **COMFORTABLE**: safe, clean and peaceful with services and facilities for all.
- Our community is **PROUD**: we embrace who we are now, while celebrating our ancient past.
- Our Council **CARES**: progressive and consultative, it combines fair rates with great services.
- A **GOOD LIFE** at every age: opportunities for all from the young to the elderly.
- Our **ENVIRONMENT** is cherished: we act sustainably and are mindful of climate change.



Citizenship Ceremony with Mayor Leigh Gray

BRIGHTON COUNCIL

2050 VISION



Community Development Officer, Brittany, at the Bridgewater Library for National Simultaneous Storytime.



Jerry photo competition winning entry by Aileen Gilmour of Old Beach.

Caring for our environment

Fostering local land care networks

In recent times community land care groups have been reinvigorated, with the commencement of two Landcare Tasmania groups in Old Beach and Bridgewater. The groups regularly meet to remove weeds, propagate seeds and replant native habitat.

Brighton Council supports the groups through membership and insurance fees, expert advice, weed removal and promotion of key events, such as:

- Clean Up Australia Day rubbish collection
- National Plant a Tree Day in August 2021 the Bridgewater group became the 300th Landcare Tasmania group

Brighton Council continues to support a community network for environmental care working together, such as Landcare Tasmania, the Material Institute (MONA) in Bridgewater, State Government and community groups such as the kutalya collective and school initiatives.

Cherishing our environment

The Derwent Catchment Project (DCP), a grass roots community Natural Resource Management (NRM) organisation, were engaged by Brighton Council in November 2021 to develop a stakeholder supported strategy to best manage the municipality's natural areas. The expertise and resources DCP provide has led to:

- a Brighton Council Weed Strategy
- a draft Natural Resource Management (NRM) Strategy
- a draft Foreshore Management Plan
- advice for farmers and the general public on land management issues
- 2 x Derwent foreshore weed removal community workshops
- School classroom activities and presentations
- Winterfest stall and activities, including quiz with prizes

Brighton Council has a range of initiatives to reduce the impact on the environment from its own operations, including composting garden waste from outdoor maintenance works and weed management in parks and public spaces.

Climate change action 2021-22

This year Brighton Council delivered a range of climate change initiatives, building on over a decade of work. Actions broadly aligned with key themes in the Brighton Council's Climate Change and Resilience Strategy 2019:

Demonstrating leadership and working with the community

Delivered a new waste service Food Organics Green-waste Organics (FOGO) service in December and Brighton Council took out the Environmental Leadership and Sustainability category at the Tasmanian Local Government Professionals Awards 2022.



Outdoor team delivering over 6000 bins to households, October 2021

A leader in Tasmania, Brighton Council's motion to support electric vehicles through the removal of Fringe Benefit Tax (FBT) was endorsed by the Local Government Association of Tasmania. Shortly after, an Australian Government election was held, and the new Government removed FBT making electric vehicle options in government fleets more affordable.

Brighton Council actively supported the Regional Climate Change Initiative, Southern Tasmanian Councils Authority, through:

- In-kind staff time to compile annual community greenhouse gas information for all the 12 southern councils and Launceston City Council.
- Endorsed and promoted the Regional Strategy – Adapting to a Changing Coastline Tasmania report.
- Supported the winning application for the Partnership and Collaboration Award at the Tasmanian Local Government Professionals Awards 2022.

Brighton Council has supported the development of a sustainability network, including community groups such as Sustainable Living Tasmania, Landcare Tasmania, the Material Institute (MONA) in Bridgewater, the Derwent Estuary Program and the Derwent Catchment Project.

Brighton Council continues to employ a part time Climate Change Resilience Officer to ensure appropriate resourcing and capacity building.

Mitigating, reducing emissions and making the transition to a low carbon society

Brighton Council set a zero-emission corporate target by 2040 and an interim target of a 30% reduction by 2030 based on 2021 levels.

15kW addition to Council Offices in 2021 brings total generation capacity to 65kW, October 2021

Corporate Greenhouse Gas Inventory results for 2021-22 indicate Brighton Council is tracking well ahead of the interim target, reducing emissions by:

- Switching from a standard landfill to one that captures and flares methane gas.
- Reducing organic waste to landfill by 1,300 tonnes a year via FOGO.
- Commissioning three new solar systems, a 15kW addition to Council offices, 30kW Civic Centre system and a 7kW system in partnership with the Old Beach Cricket Club.
- Switching Civic Centre carpark and internal lights to LED options.
- Upgrading heating at the Civic Centre.

Reducing risk and adapting to the climate as it changes

Brighton Council successfully received grant funding from the Australian Government, for the Brighton Derwent Foreshore Coastal Hazards project, to:

- Review climate change impacts and coastal hazards mapping out to 2100;
- Conduct a risk and community values assessment; and
- Provide recommendations on ways to mitigate and reduce climate risk.

The Project focusses on three key sites on the foreshore, including Old Beach, and will run from 2022 to end of 2023.

Brighton Council also incorporated climate change risks into the corporate risk register, improving climate change considerations across decision-making.

Identifying local opportunities

A sustainability program commenced, providing energy, climate change, waste and environmental information at public events such as Winterfest, Spring Food Festival, Bond Place and Vinnies Dining with Friends.

Expanding waste services and recycling options to divert waste away from landfill continues to be a key focus area.



Brighton Council employed a part time Waste Education officer and commenced a waste education program ‘wastewise’ with the roll-out of FOGO.



The ‘wastewise’ school sustainability program, provided bibs for kids volunteering to empty FOGO caddies

A series of school classroom activities and presentations were undertaken with recognition of the schools’ efforts with ABC news coverage and giveaways.

Three out of five local primary schools now have Brighton Council funded bins and FOGO service provision.

A public waste booth in Council Offices was provided for recycling a range of items from e-waste, batteries, printer cartridges to globes.



Council Offices waste booth for difficult to recycle items

Brighton Council worked with the Resource Cooperative – South Hobart Tip Shop to go through the June hard waste collection to salvage materials for re-use.

Acting sustainably

Brighton Council has a range of initiatives to reduce the impact on the environment from its own operations.

Brighton Council joined the Global Compact of Mayors for Climate and Energy and Carbon Development Program, in addition to the Australian Climate Council, Cities for Power Protection CPP program. Brighton Council staff were nominated for the CPP award in 2021 for switching to electric outdoor equipment.



Council staff chose to switch to equipment with less environmental and health impacts

Brighton Council continued to plant street trees to increase the amenity, shade and biodiversity in the area, planting over 40 trees in partnership with the Material Institute in the Eddington Street area.



Eddington Street trees.

As part of the Greening Strategy, Brighton Council continues to incorporate nature-based solutions into strategic areas, such as the design phase of the Industrial Estate attractive gateway planting project.

East Derwent Primary School received a Brighton Council grant to plant trees to provide all year round natural shade for children.

Summary strategic action

Brighton Council understands climate change is one of the most pressing issues of our time. Climate change action is incorporated into a range of sustainability measures and embedded in strategic documents, including:

- the Vision 2050 statement – fostering the wellbeing of its population
- a Climate Change Resilience Strategy 2019
- Annual Plan 2022 – investing in sound governance through risk management
- asset management plans – providing future transport, tracks and trails infrastructure, sound community asset management
- provision of waste services – tackling waste reduction and diversion from landfill via kerbside and hard waste collection
- Natural Resource Management – protection of the unique natural and built environment

The Climate Change and Resilience Strategy has four key strategic directions:

1. Provide leadership for effective climate change programs locally;
2. Reduce greenhouse emissions, environmental impacts and become more resource efficient;
3. Adapt and plan for climate change; and
4. Identify opportunities to innovate in research, markets, technologies, institutions and in the way we live to build sustainable and resilient communities.

Local government leadership, sharing knowledge and expertise with local, regional, national communities.

- an overall strategy via the Climate Change and Resilience Strategy – Nov 2019
- ongoing participation in the Regional Climate Change Initiative group, representing climate action across all 12 councils through the Southern Tasmanian Councils Authority
- a Cities Power Partnership member (2018-19), joining 150 councils across Australia on climate action

Corporate emissions (and energy) reductions across Council owned assets – vehicle fleet, buildings.

- 2021–22 annual report summary
- Community emissions (and energy) reductions to assist community energy use and emissions and realise cost savings across households, businesses, and community groups.
- completed updated community footprints for Brighton and other councils as in-kind support across the region.

Corporate adaptation increases the capacity to respond and reduce risk exposure to existing and future climate changes.

- an endorsed Corporate Climate Change Adaptation Plan (2012)

Community adaptation by providing community information to manage climate change risks

- published climate impacts information in the Climate Change Information for Decision Making paper (2020)

Other opportunities

- participation in the Derwent Estuary Program, Derwent Catchment Project and support for local Landcare Tasmania group
- an ambitious street tree planting plan, the Greening Brighton Strategy 2016–2021



Performance statistics

— environment and development

	2022	2021
ANIMAL CONTROL		
Total number of dogs registered with Council	4253	4333
Number of complaints	106	135
Number of dogs taken to Hobart Dog Home	80	76

LAND USE PLANNING AND BUILDING		
Number of Development Applications processed	360	411
Number of Subdivision Applications processed	34	54
Total number of new lots created	117 land + 63 Strata lots	35 land + 70 Strata lots
Number of Building Permits processed	229	336
Value of Building Approvals	\$ 65.6 million	\$90.9 million

ENVIRONMENTAL HEALTH		
Number of Vaccinations	187	173
Number of Food Premises Registered	125	115
Number of complaints	197	215
Number of Food Samples taken	2	0*
Number of On-site Wastewater Applications	50	45
Total Expenditure on Public Health	\$11,000	\$12,000

* Food sampling was based more on operator compliance and knowledge of the Food Safety Standards & EHO observation of this.

**Many products required to be sampled are not sold in Brighton e.g. sushi, raw egg and mayonnaise etc.

Governance

Public Interest Disclosure Act 2002

Under section 86 of the *Public Interest Disclosures Act 2002* (the Act), Brighton Council is required to report on any disclosures about improper conduct by its public officers or Brighton Council. In accordance with the requirements of Section 86 of the Act Brighton Council advises that:

- a) Brighton Council's procedures under the Act are available on the Council website at www.brighton.tas.gov.au;
- b) Brighton Council did not receive any disclosures under the Act during the year;
- c) No public interest disclosures were investigated by Brighton Council during the year;
- d) No disclosed matters were referred to Brighton Council during the year by the Ombudsman;
- e) No disclosed matters were referred during the year by Brighton Council to the Ombudsman to investigate;
- f) No investigations of disclosed matters were taken over by the Ombudsman from Brighton Council during the year;
- g) There were no disclosed matters that Brighton Council decided not to investigate during the year;
- h) There were no disclosed matters that were substantiated on investigation as there were no disclosed matters; and
- i) The Ombudsman made no recommendations under the Act that relate to Brighton Council.

Donation of Land Statement – Section 177 – Local Government Act 1993

Section 177 of the *Local Government Act 1993*, requires Council to report on any land donated by Council during the year. It is reported that no land was donated during the 2021/22 financial year.

Public Tenders – Local Government (General) Regulations 2015

Regulation 29(1) of *Local Government (General) Regulations 2015* requires that Council reports any contract for the supply or provision of goods and services valued at or exceeding \$250,000 (excluding GST) during the financial year.

Two tenders were called and awarded during the 2021/22 financial year:-

- Merriworth Road and Willowbrook Road Bridge Renewals (27 August 2021) BridgePro Engineering Pty Ltd, 19-21 Faulkner Drive, Latrobe TAS 7037 – \$579,500.00
- Brighton re-seal/New Seal Program 2021-2022 (18 August 2021) Downer EDI, 3 Whitestone Drive, Austins Ferry TAS 7011 – \$1,020,113.68

Regulation 29(2) of *Local Government (General) Regulations 2015* requires that Council reports any contract for the supply or provision of goods and services valued at or above \$250,000 (excluding GST) granted in extenuating circumstances during the financial year.

- There were no contracts awards under Regulation 27(a) or (i)

Regulation 29(3) of *Local Government (General) Regulations 2015* requires that Council reports any contract for the supply or provision of goods and services valued at or exceeding \$100,000 (excluding GST) but less than \$250 000 during the financial year.

- No contract was awarded.

Risk management

Risk Management is an integral part of Brighton Council's management practice. Our aim is to keep risk exposure to a minimum by helping to reduce injuries and potential loss. This process involves identifying potential risks, analysing their potential damage and treating the risks by taking appropriate action.

Our staff continues to invest considerable time and effort in implementing Council's Risk Management Strategy.

Our Risk Management Policy and Plan covers areas such as proactive inspections of roads and footpaths, written agreements with clubs/user groups, building and financial services and town planning.

Council continued to make significant improvements in all areas of risk management over the past twelve months and general work practices now involve risk assessments at all levels.

Council is actively committed to the prevention and control of risks throughout the municipality in order to maintain and enhance quality of living for its employees, contractors, residents and visitors.

The 2021/22 year once again exposed the municipality to COVID19; Council followed State Government Health guidelines in relation to managing any risks associated with the pandemic, and continue to manage risks as they arise.

Local Government Shared Services

During 2021/22 over 1,527 hours of professional services were provided by Brighton to other councils delivering a net benefit to Council of \$114,767.

Code of Conduct – complaints – Section 72(1)(ba) – Local Government Act 1993

In accordance with Section 72(1)(ba) of the *Local Government Act 1993*, it is reported that there were no Code of Conduct determinations during the year.

Code of Conduct – costs – Section 72(1)(bb) – Local Government Act 1993

In accordance with Section 72(1)(bb) of the *Local Government Act 1993*, it is reported that the total cost met by the Council in respect of the code of conduct complaints was \$0.

Enterprise Powers – statement of activities – Section 72(1)(ca) – Local Government Act 1993

This report is made pursuant to Section 72 of the *Local Government Act 1993*. Section 72(1)(ca) requires us to provide a statement of activities and performance of the Council in relation to any activity undertaken pursuant to Section 21 of the *Local Government Act 1993* 'Enterprise Powers'. Council has not resolved to exercise any powers or undertaken any activities in accordance with Section 21 of the *Local Government Act 1993*.

Public Health Statement

Section 72(1)(ab) of the *Local Government Act 1993* requires Council to include a statement of its goals and objectives for public health for the preceding financial year in its annual report. The statement details the extent to which Council has carried out its functions under the *Public Health Act 1997* and *Food Act 2003*, the resources allocated to public health, the extent to which its goals and objectives, policies and programs for

public health met the needs of people within its municipal area, and the completion of any strategies.

Key actions identified under Council's Public Health Program include continuing to provide school immunisation programs; continue to register and monitor food premises; continue to ensure wastewater is effectively disposed of; continually raise the awareness of notifiable diseases in the community; maintain an Emergency Management Plan for the Brighton local government area that will provide safeguards for the health and safety of the community. Achievements for the 2021/22 period are detailed under the 'Overview and Highlights' section.

Councillor attendance

NAME	NO. OF MEETINGS HELD	ATTENDED	%
ORDINARY COUNCIL MEETING			
Cr L Gray (Mayor)	12	12	100%
Cr B Curran (Deputy Mayor)	12	12	100%
Cr A De La Torre (Sep –June)	10	9	90%
Cr W Garlick	12	11	92%
Cr P Geard	12	12	100%
Cr M Jeffries	12	9	75%
Cr T Murtagh	12	8	67%
Cr P Owen	12	12	100%
Cr J Whelan	12	10	83%
ANNUAL GENERAL MEETING			
Cr L Gray (Mayor)	1	1	100%
Cr B Curran (Deputy Mayor)	1	1	100%
Cr A De La Torre	1	1	100%
Cr W Garlick	1	1	100%
Cr P Geard	1	1	100%
Cr M Jeffries	1	1	100%
Cr T Murtagh	1	1	100%
Cr P Owen	1	1	100%
Cr J Whelan	1	1	100%

NAME	NO. OF MEETINGS HELD	ATTENDED	%
PLANNING			
MEMBERS			
Cr L Gray (Chairperson)	8	8	100%
Cr P Owen (Deputy Chair)	8	8	100%
Cr B Curran (Deputy Mayor)	8	8	100%
Cr A De La Torre (Oct – June)	5	4	80%
Cr W Garlick (July to October)	3	3	100%
Cr P Geard	8	7	88%
Cr M Jeffries	8	6	75%
Cr T Murtagh	8	6	75%
Cr J Whelan	8	7	88%
IN ATTENDANCE			
Cr A De La Torre		1	
Cr W Garlick		2	
ENVIRONMENT, CULTURE & ARTS			
MEMBERS			
Cr B Curran (Chairperson)	3	3	100%
Cr L Gray (Mayor)	3	3	100%
Cr P Owen (Deputy Chair)	3	3	100%
Cr A De La Torre	3	3	100%
Cr P Geard	3	2	67%
Cr W Garlick	3	2	67%
Cr M Jeffries	3	2	67%
Cr T Murtagh	3	1	33%
Cr J Whelan	3	1	33%
GM'S PERFORMANCE REVIEW			
MEMBERS			
Cr L Gray (Mayor)	3	3	100%
Cr B Curran (Deputy Mayor)	3	3	100%
Cr P Geard	3	2	67%
Cr J Whelan	3	3	100%

NAME	NO. OF MEETINGS HELD	ATTENDED	%
WASTE MANAGEMENT			
MEMBERS			
Cr P Owen (Chairperson)	1	1	100%
Cr B Curran (Deputy Chair)	1	1	100%
Cr A De La Torre	1	1	100%
Cr P Geard	1	1	100%
Cr L Gray	1	1	100%
Cr J Whelan	1	0	0%
Cr T Murtagh	1	1	100%
IN ATTENDANCE			
Cr M Jeffries		1	
FINANCE			
MEMBERS			
Cr L Gray (Chairperson)	4	3	75%
Cr B Curran (Deputy Chair)	4	3	75%
Cr A De La Torre (from Oct 2021)	3	3	100%
Cr W Garlick	4	3	75%
Cr P Geard (Nov-June)	3	2	67%
Cr M Jeffries (Nov-June)	3	2	67%
Cr T Murtagh (Nov-June)	3	2	67%
Cr P Owen	4	4	100%
Cr J Whelan	4	1	25%



Financial Report



Independent Audit Report



Independent Auditor's Report

To the Councillors of Brighton Council

Brighton Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Brighton Council (Council), and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2022 and consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the General Manager.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, the Group's financial position as at 30 June 2022 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

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

My audit responsibility does not extend to the budget figures included in the financial report and the asset renewal funding ratio disclosed in note 10.4(f) to the financial report and accordingly, I express no opinion on them. Furthermore, I express no opinion on the General

Manager's determination that Council did not have any Significant Business Activities for inclusion in the financial report as required by Section 84(2)(da) of the *Local Government Act 1993*.

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

Key Audit Matters

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

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
Valuation of property and infrastructure assets <i>Refer to note 6.1, 9.1 and 9.8</i>	
<p>Property and infrastructure assets includes land, buildings and infrastructure assets, such as roads, bridges and drainage assets at fair value totalling \$173.44 million at 30 June 2022.</p> <p>The fair values of these assets are based on market values and replacement cost. Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. Indexation is applied to fair values between formal valuations. During 2021-22, Council applied indexation to all assets.</p> <p>The calculation of fair values is judgemental and highly dependent on a range of assumptions and estimates.</p>	<ul style="list-style-type: none"> • Evaluating the appropriateness of the valuation methodology applied to determine fair values. • Reviewing management's approach to revaluations to ensure that carrying amounts remain fairly presented. • Critically assessing the indexation applied to assets between formal valuations. • Evaluating the adequacy of disclosures made in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

From the matters communicated with the General Manager, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Jeff Tongs
Assistant Auditor-General
Delegate of the Auditor-General
Tasmanian Audit Office

26 October 2022
Hobart

Statement by the General Manager

2021–2022 Financial Report

Certification of the Financial Report

The financial report presents fairly the financial position of the Brighton Council as at 30 June 2022 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



James Dryburgh
General Manager

Date: 17th October 2022

Statement of Comprehensive Income

For the Year Ended 30 June 2022

	Note	Budget 2022 \$	Actual 2022 \$	Actual 2021 \$
INCOME				
Recurrent Income				
Rates and charges	2.1	11,285,792	11,317,640	10,359,756
Statutory fees and fines	2.2	910,950	915,751	849,915
User fees	2.3	1,093,400	901,139	1,109,556
Grants	2.4	2,514,296	2,874,062	2,314,618
Contributions – cash	2.5	175,000	125,330	85,140
Interest	2.6	93,000	48,998	28,597
Commercial activities	2.7	808,451	628,252	502,650
Investment revenue from Water Corporation	2.9, 5.1	739,200	739,200	308,000
		17,620,089	17,550,372	15,558,232
Capital Income				
Capital grants received specifically for new or upgraded assets	2.4	–	1,157,810	7,616,800
Contributions – non-monetary assets	2.5	–	–	42,000
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	–	(513,999)	(126,968)
		–	643,811	7,531,832
Total income		17,620,089	18,194,183	23,090,064
EXPENSES				
Employee benefits	3.1	(4,227,532)	(5,787,961)	(6,293,409)
Materials and services	3.2	(6,205,426)	(5,446,943)	(5,059,338)
Contributions	3.3	(1,203,511)	(1,177,137)	(1,133,329)
Commercial activities	3.5	(29,000)	(263,171)	(56,531)
Depreciation and amortisation	3.4	(3,456,103)	(3,641,624)	(3,461,668)
Other expenses	3.6	(588,904)	(512,991)	(410,073)
Total expenses		(15,710,476)	(16,829,827)	(16,414,347)
Net result for the year from continuing operations		1,909,613	1,364,356	6,675,718
Net result from discontinued operations – Microwise				
Revenue from commercial activities			–	1,279,788
Expenses from commercial activities			–	(588,466)
Net result from discontinued operations	10.2		-	691,322
Net result for the year			1,364,356	7,367,039

	Note	Budget 2022 \$	Actual 2022 \$	Actual 2021 \$
OTHER COMPREHENSIVE INCOME				
<i>Items that will not be reclassified subsequently to net result</i>				
Fair value adjustments on equity investment	5.1,9.1	–	1,251,017	3,346,076
Net asset revaluation increment/(decrement)	9.1	–	12,284,084	4,822,391
Total other comprehensive income		-	13,535,101	8,168,467
Total comprehensive result		1,909,613	14,899,457	15,535,506

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

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
ASSETS			
Current assets			
Cash and cash equivalents	4.1	2,022,299	3,672,588
Trade and other receivables	4.2	2,701,506	3,046,818
Investments	4.3	3,150,199	3,150,199
Other assets	4.4	273,301	313,585
Assets held for sale	4.5	1,415,883	1,415,883
Total current assets		9,563,188	11,599,073
Non-current assets			
Trade and other receivables	4.2	183,360	173,308
Investment in water corporation	5.1	46,013,234	44,762,217
Property, infrastructure, plant and equipment	6.1	175,198,628	159,410,153
Investment property	6.2	–	854,276
Intangible assets	6.3	9,180	26,333
Total non-current assets		221,404,402	205,226,287
Total assets		230,967,589	216,825,360
LIABILITIES			
Current liabilities			
Trade and other payables	7.1	694,805	1,755,883
Deposits held	7.2	247,825	452,281
Provisions	7.3	1,209,488	1,275,843
Contract liabilities	7.4	1,632,457	999,936
Total current liabilities		3,784,575	4,483,943
Non-current liabilities			
Provisions	7.3	34,443	92,302
Interest-bearing loans and borrowings	8.1	720,000	720,000
Total non-current liabilities		754,443	812,302
Total liabilities		4,539,018	5,296,245
Net Assets		226,428,572	211,529,115
EQUITY			
Accumulated surplus		146,885,027	145,520,671
Reserves	9.1	79,543,545	66,008,444
Total Equity		226,428,572	211,529,115

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

Statement of Cash Flows

For the Year Ended 30 June 2022

	Note	2022 \$ Inflows/ (Outflows)	2021 \$ Inflows/ (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES			
Rates		11,301,869	10,491,216
Statutory fees and fines		915,751	988,380
User charges and other fines		1,862,757	2,257,550
Grants		3,506,583	2,314,618
Developer contributions		125,330	85,140
Interest received		48,998	28,597
Commercial Income		592,752	1,618,162
Dividends	2.9	739,200	308,000
Payments to suppliers		(6,121,490)	(5,853,551)
Payments to employees		(5,912,175)	(6,447,049)
Commercial Expenses		(263,172)	(644,997)
Other payments		(2,611,462)	(2,778,839)
Net cash provided by (used in) operating activities	9.2	4,184,941	2,367,227
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, infrastructure, plant and equipment		(6,866,572)	(10,004,912)
Proceeds from sale of property, infrastructure, plant and equipment		77,988	153,407
Capital grants		1,157,810	7,616,800
Purchasing of Investments		–	(300,000)
Net cash provided by (used in) investing activities		(5,630,774)	(2,534,705)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds / (Payment) of Deposits held		(204,456)	109,705
Net cash provided by (used in) financing activities		(204,456)	109,705
Net increase (decrease) in cash and cash equivalents		(1,650,289)	(57,773)
Cash and cash equivalents at the beginning of the financial year		3,672,588	3,730,361
Cash and cash equivalents at the end of the financial year	9.3	2,022,299	3,672,588

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

Statement of Changes in Equity

For the Year Ended 30 June 2022

	Note	Accumulated Surplus 2022 \$	Asset Revaluation Reserve 2022 \$	Fair Value Reserve 2022 \$	Total Equity 2022 \$
2022					
Balance at beginning of the financial year		145,520,671	72,637,100	(6,628,656)	211,529,115
Net result for the year		1,364,356	–	–	1,364,356
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	5.1,9.1	–	–	1,251,017	1,251,017
Net asset revaluation increment/ (decrement)	9.1	–	12,284,084	–	12,284,084
Total Comprehensive Income		146,885,027	84,921,184	(5,377,639)	226,428,572
Balance at end of the financial year		146,885,027	84,921,184	(5,377,639)	226,428,572
2021					
Balance at beginning of the financial year		138,153,633	67,814,709	(9,974,732)	195,993,610
Net result for the year		7,367,039	–	–	7,367,039
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	5.1,9.1	–	–	3,346,076	3,346,076
Net asset revaluation increment/ (decrement)	9.1	–	4,822,391	–	4,822,391
Total Comprehensive Income		145,520,671	72,637,100	(6,628,656)	211,529,115
Balance at end of the financial year		145,520,671	72,637,100	(6,628,656)	211,529,115

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

Notes to the Financial Report

For the Year Ended 30 June 2022

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Note 1: Overview

1.1: Reporting Entity

- (a) The Brighton Council was established in 1863 and is a body corporate with perpetual succession and a common seal. Council's main office is located at 1 Tivoli Road, Old Beach.
- (b) The purpose of the Council is to:
- provide for health, safety and welfare of the community;
 - to represent and promote the interests of the community;
 - provide for the peace, order and good government in the municipality.

1.2: Basis of accounting

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

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

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

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

All entities controlled by Council that have material assets or liabilities have been included in this financial report. All transactions between these entities and Council have been eliminated in full. Microwise Pty Ltd (Microwise) is the Council's only subsidiary, the results and net assets of this entity are specifically stated in note 10.2.

1.3: Use of judgements and estimates

Judgments and Assumptions

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

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

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

Employee entitlements

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

Defined benefit superannuation fund obligations

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 9.4.

Fair value of property, plant & equipment

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

Investment in Water Corporation

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

1.4: Functions/Activities of the Council

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

	Grants \$	Other \$	Total Revenue \$	Total Expenditure \$	Surplus/ (Deficit) \$	Assets \$
BUILDING SERVICES						
2021 – 2022	155,561	291,760	447,321	1,289,890	(842,569)	24,865,543
2020 – 2021	–	319,303	319,303	1,211,809	(892,506)	21,541,092
COMMUNITY SERVICES						
2021 – 2022	404,410	–	404,410	593,100	(188,690)	–
2020 – 2021	181,000	101,906	282,906	620,624	(337,718)	–
CORPORATE SERVICES						
2021 – 2022	–	512,799	512,799	2,568,543	(2,055,744)	–
2020 – 2021	–	328,641	328,641	2,835,091	(2,506,450)	–
ENVIRONMENTAL HEALTH/ENVIRONMENTAL MANAGEMENT						
2021 – 2022	–	338,299	338,299	325,266	13,033	–
2020 – 2021	–	209,638	209,638	346,209	(136,571)	–
PARKS AND RECREATION						
2021 – 2022	–	298,739	298,739	1,598,942	(1,300,203)	11,932,117
2020 – 2021	7,371,733	260,230	7,631,963	1,228,433	6,403,530	10,335,600
PLANNING SERVICES						
2021 – 2022	13,500	425,420	438,920	848,477	(409,557)	–
2020 – 2021	–	436,331	436,331	729,698	(293,367)	–
RATES & CHARGES						
2021 – 2022	–	9,431,968	9,431,968	–	9,431,968	–
2020 – 2021	–	8,842,988	8,842,988	–	8,842,988	–
ROADS, STREETS & BRIDGES						
2021 – 2022	1,002,249	179,546	1,181,795	5,255,439	(4,073,644)	117,851,258
2020 – 2021	249,567	317,865	567,432	4,638,569	(4,071,137)	107,341,333
TAS WATER						
2021 – 2022	–	739,200	739,200	–	739,200	46,013,234
2020 – 2021	–	308,000	308,000	–	308,000	44,762,217
UNALLOCATED SERVICES						
2021 – 2022	2,456,152	277,994	2,734,146	2,604,700	129,446	30,305,438
2020 – 2021	2,129,118	1,613,134	3,742,252	3,763,697	(21,445)	32,845,118
WASTE MANAGEMENT						
2021 – 2022	–	2,217,721	2,217,721	2,296,605	(78,884)	–
2020 – 2021	–	1,898,721	1,898,721	1,827,006	71,715	–
TOTAL						
2021 – 2022	4,031,872	14,713,446	18,745,318	17,380,962	1,364,356	230,967,589
2020 – 2021	9,931,418	14,636,758	24,568,175	17,201,136	7,367,039	216,825,360

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

	2022 \$	2021 \$
Current assets	9,563,188	11,599,073
Non-current assets	221,404,402	205,226,287
	230,967,589	216,825,360

Rates and Charges

Amount of rates raised each year for general rate and fire levy.

Corporate Services

Operation and co-ordination of council chambers, administration and councillors.

TasWater

Councils equity investment in Taswater infrastructure and dividends paid.

Parks and Recreation

Operation and maintenance of sporting facilities (includes swimming pools, active and passive recreation and recreation centres).

Planning Services

Administration of the town planning scheme, subdivisions and urban and rural renewal programs.

Building Services

The development and maintenance of building constructions standards.

Roads, streets and bridges

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

Community services

Administration and operation of dog registration, operation of pounds, control of straying stock, and noxious weeds. Operation of the Civic Centre and council halls and grounds. Community Development which provides for the implementation of a process by which strategies and plans can be developed so that the Council can fulfil their general responsibility for enhancing the quality of life of the whole community.

Environmental Health/Environmental Management

Environmental Health includes disease control, food surveillance, public-use building standards, health education and promotion, water quality, workplace safety and cemeteries. Environmental management includes strategies and programs for the protection of the environment and regulations of activities affecting the environment.

Waste Management

Collection, handling, processing and disposal of all waste materials.

Unallocated Services

Work not attributed elsewhere.

Note 2: Revenue

2.1: Rates and charges

	2022 \$	2021 \$
General	8,417,842	7,877,021
Garbage charge	1,885,672	1,516,765
Fire Levy	1,014,126	965,970
Total rates and charges	11,317,640	10,359,756

The date of the latest general revaluation of land for rating purposes within the municipality was 1 January 2018, and the valuation will be first applied in the rating year commencing 1 July 2019.

Accounting policy

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

2.2: Statutory fees and fines

	2022 \$	2021 \$
Infringements and costs	106,408	13,136
Town planning fees	425,420	436,330
Land information certificates	141,703	131,153
Permits	242,220	269,296
Total statutory fees and fines	915,751	849,915

Accounting policy

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

2.3: User fees

	2022 \$	2021 \$
Council Fees & Charges	419,145	499,774
Community Newspaper	29,057	42,699
Refuse Site Entry	332,045	381,956
Other Revenue	120,892	185,127
Total user fees	901,139	1,109,556

Accounting policy

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

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

2.4: Grants

Grants were received in respect of the following:

	2022 \$	2021 \$
SUMMARY OF GRANTS		
Federally funded grants	3,484,538	9,636,310
State funded grants	502,334	243,108
Others	45,000	52,000
Total	4,031,872	9,931,418
GRANTS – RECURRENT		
Commonwealth Government Financial Assistance Grants	2,456,152	2,129,118
National Australia Day Council	–	1,000
Department of Communities – Workforce Development	130,000	135,000
Department of State Growth – Jobs Tasmania	229,410	–
The Crown in the Right of Tasmania	13,500	–
Workskills	45,000	45,000
Cricket Tasmania	–	4,500
Total recurrent grants	2,874,062	2,314,618
CAPITAL GRANTS RECEIVED SPECIFICALLY FOR NEW OR UPGRADED ASSETS		
Commonwealth Government – Roads to Recovery	501,966	249,567
Department of Infrastructure & Regional Development	521,349	7,193,934
Department of Agriculture Water & The Environment	5,071	63,691
Cricket Tasmania	–	1,500
Department of Communities	69,424	108,108
Department of State Growth	60,000	–
Total capital grants	1,157,810	7,616,800
Total Grants	4,031,872	9,931,418

Unspent grants and contributions

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

	2022 \$	2021 \$
OPERATING		
Balance of unspent funds at 1 July	–	–
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the condition	–	–
Add: Funds received and not recognised as revenue in the current year	301,089	–
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	–	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–
Balance of unspent funds at 30 June	301,089	–
CAPITAL		
Balance of unspent funds at 1 July	680,006	144,597
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the condition	–	–
Add: Funds received and not recognised as revenue in the current year	880,174	643,517

	2022 \$	2021 \$
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(562,906)	(108,108)
Less: Funds received in prior year but revenue recognised and funds spent in current year		
Balance of unspent funds at 30 June	997,274	680,006
Total unspent funds	1,298,363	680,006

Accounting policy

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

The performance obligations are varied based on the agreement, but include events and programs.

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

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

In both years the Commonwealth has made early payment of the first two quarterly instalments for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2021-22 by \$1,489,733, (2020-21, \$1,100,249). There are no performance obligations associated with this grant. This has impacted the Statement of Comprehensive Income resulting in the net result for the year being higher by \$389,487 (2020-2021 higher by \$135,121) .

2.5: Contributions

	2022 \$	2021 \$
(A) CASH		
Public Open Space	125,330	85,140
Total	125,330	85,140
(B) NON-MONETARY ASSETS		
Land – Subdivision Donation	–	42,000
Total	-	42,000
Total contributions	125,330	127,140

Accounting policy

Council recognises contributions without performance obligations when received. In cases where the contributions is for a specific purpose to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and income recognised as obligations are fulfilled.

2.6: Interest

	2022 \$	2021 \$
Interest on financial assets	28,473	11,183
Interest on rates	20,525	17,414
Total interest	48,998	28,597

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

2.7: Commercial Activities

	2022 \$	2021 \$
Professional Services & Private Works	357,212	426,525
Rental income	235,540	76,125
In-Kind Support	35,500	
Total commercial activities	628,252	502,650

Accounting policy

Professional Services & Private Works Income

Professional Services & Private Works Income is recognised when the services has been provided.

Rental income

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

Operating leases as lessor

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

Where leases are non-commercial agreements, these are generally with not for profit, such as sporting, organisations. In these cases subsidised or peppercorn rents are charged because Council recognises part

of its role is community service and community support. In these situations, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at depreciated replacement cost.

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

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

	2022 \$	2021 \$
Proceeds of sale	77,988	153,408
Write down value of assets disposed	(591,987)	(280,376)
Total Net gain/(loss) on disposal	(513,999)	(126,968)

Accounting policy

Gains and losses on asset disposals

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer. In the 2020/21 financial year Brighton Council and Dornier Digital Pty Ltd entered into an agreement which resulted in the transfer of vehicle assets, this resulted in a \$101,438 loss to Council. In the 2021/22 year road assets were renewed and written off that had not been fully depreciated, as a result a loss of \$504,033 resulted.

2.9: Investment revenue from water corporation

	2022 \$	2021 \$
Dividend revenue received	739,200	308,000
Total investment revenue from water corporation	739,200	308,000

Accounting policy

Investment revenue

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

Note 3: Expenses

Accounting policy

Expenses

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

3.1: Employee benefits

	2022 \$	2021 \$
Wages and salaries	5,128,696	5,727,250
Workers compensation	66,791	1,193
Payroll Tax	180,263	211,069
Superannuation	424,684	460,568
Other Employee Related Expenses	145,204	52,731
	5,945,638	6,452,811
Less amounts capitalised	(157,677)	(159,402)
Total employee benefits	5,787,961	6,293,409

Accounting policy

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.

3.2: Materials and services

	2022 \$	2021 \$
Bank Fees	31,005	31,772
Building Maintenance	248,165	145,509
Collection Fees	36,037	28,517
Community Newspaper	71,774	103,499
Contract Recycling	323,516	441,568
Fire Abatement	12,922	–
FOGO Collection & Disposal	240,133	–
GIS CAD CVS and other software	120,294	68,844
Internal Contractors	120,981	172,928
Land Tax	45,007	40,367
Community Liasion	11,516	9,448
Insurance Premiums	226,423	260,138
Refuse Collection	205,124	199,112
Youth Support	80,000	80,000
Weed Control	35,648	1,650
Planning Legal Fees & Masterplans	134,589	119,059
Building Overheads	182,506	133,698
Reserve Maintenance	603,300	431,259
Road & Bridge Maintenance	705,092	694,220
Telephones	69,254	68,670
Street Lighting	153,248	138,031
Waste Bin Replacement	103,606	82,008
Waste Transfer Station & Tipping Expense	948,100	651,382
Printing & Stationery	40,899	27,383
Postage	49,551	28,056
Other	648,253	1,102,220
Total materials and services	5,446,943	5,059,338

Accounting policy

Materials and services expense

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred.

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

3.3: Contributions

	2022 \$	2021 \$
State Fire Commission Levy	995,748	939,541
Cycling South	3,000	3,000
Tasmanian Canine Defence League Contribution	55,571	54,838
Local Government Association of Tasmania	47,777	43,234
Derwent Estuary Contribution	15,240	14,941
Valuation Charges	50,686	71,214
Southern Tasmanian Tourism Contribution	6,692	6,561
Southern Tasmanian Councils Association	2,423	–
Total contributions	1,177,137	1,133,329

Accounting policy

Contributions

Contributions to external organisations are expensed as incurred.

3.4: Depreciation and amortisation

	2022 \$	2021 \$
PROPERTY		
Buildings	506,904	349,608
PLANT AND EQUIPMENT		
Plant and Vehicles	258,761	252,403
Furniture and Equipment	42,325	26,962
Small Machinery	8,781	11,743
INFRASTRUCTURE		
Roads	2,344,837	2,355,988
Bridges	124,110	117,165
Drainage	338,753	330,466
INTANGIBLE ASSETS		
Intangible assets	17,153	17,333
Total depreciation and amortisation	3,641,624	3,461,668

Accounting policy

Depreciation and amortisation expense

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

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

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

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

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

	Period
BUILDINGS	
buildings	50 years
building improvements	50 years
PLANT AND EQUIPMENT	
plant, machinery and equipment	5–10 years
fixtures, fittings and furniture	5–10 years
computers and telecommunications	5–10 years
leased plant and equipment	5–10 years
ROADS	
road pavements and seals	5–40 years
road substructure	70–100 years
road formation and earthworks	100 years
road kerb, channel and minor culverts	50–60 years
BRIDGES	
bridges deck	20–80 years
bridges substructure	20–80 years
OTHER INFRASTRUCTURE	
footpaths and cycleways	15–40 years
drainage	80–100 years
recreational, leisure and community facilities	80 years
waste management	50 years
parks, open space and streetscapes	50 years
INTANGIBLE ASSETS	
intangible assets	3–10 years

3.5: Commercial Activities

	2022 \$	2021 \$
Professional Services and Private Works	263,171	56,531
Total commercial activities	263,171	56,531

Accounting Policy

Commercial Activities

Professional Services and private works are expenses that are incurred when work is undertaken for another Council or business organisation.

3.6: Other expenses

	2022 \$	2021 \$
External auditors' remuneration (Tasmanian Audit Office)	49,565	34,050
Grants and Donations	177,438	89,152
Primary Health Care Grant	3,597	10,320
Councillors' allowances	282,391	232,433
Bad Debt Write Off net of provision movement	–	44,118
Total other expenses	512,991	410,073

Accounting policy

Other expenses

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

Note 4: Current assets

4.1: Cash and cash equivalents

	2022 \$	2021 \$
Cash on hand	3,056	3,065
Cash at bank	2,019,243	3,669,523
Total cash and cash equivalents	2,022,299	3,672,588

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

	2022 \$	2021 \$
i) Deposits held (note 7.2)	247,825	452,281
ii) Leave Provisions (note 7.3)	1,243,931	1,368,145
iii) Unexpended Grant (note 7.4)	1,298,362	680,006
Restricted funds	2,790,118	2,500,432
Total unrestricted cash and cash equivalents and investments (note 4.3)	5,172,498	6,822,787
Total unrestricted funds	2,382,380	4,322,355

Accounting policy

Cash and cash equivalents

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

Restricted funds

- i) Includes refundable subdivision and hall deposits held in trust by Council for completion of specific purposes.
- ii) Represents grant funding received in advance until specific performance obligations required under funding arrangements are completed.

- iii) Long Service and Annual Leave provisions
This figure is provided for information only and has had the effect of putting the unrestricted cash & cash equivalents into the negative. Leave is not treated as an unrestricted item.

4.2: Trade and other receivables

	2022 \$	2021 \$
CURRENT		
Rates debtors	232,178	233,784
Infringements	207,506	170,017
Licences	11,433	11,780
Other debtors	2,264,234	2,645,082
Provision for expected credit loss — other debtors	(13,845)	(13,845)
Total	2,701,506	3,046,818
NON-CURRENT		
Mortgages over land sold	183,360	173,308
Total	183,360	173,308
Total trade and other receivables	2,884,866	3,220,126

Reconciliation of movement in expected credit loss

	2022 \$	2021 \$
Carrying amount at 1 July	(13,845)	(13,845)
Amounts written off during the year	–	(44,119)
Increase/(decrease) in provision recognised in profit or loss	–	44,119
Carrying amount at 30 June	(13,845)	(13,845)

For ageing analysis of the financial assets, refer to note 9.8.

Accounting policy

Trade and other receivables

Trade receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. Impairment is recognised on an expected credit loss (ECL) basis. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience, an informed credit assessment and forward-looking information. Council has established a provision matrix to facilitate the impairment assessment.

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

4.3: Investments

	2022 \$	2021 \$
Current		
Managed funds	2,650,199	1,950,199
Term deposits – more than 3 months	500,000	1,200,000
Total investments	3,150,199	3,150,199

Accounting policy

Investments

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

4.4: Other Assets

	2022 \$	2021 \$
Prepayments	81,500	71,767
Accrued income	191,801	241,818
Total other assets	273,301	313,585

4.5: Assets held for sale

	2022 \$	2021 \$
Land held for resale	1,415,883	1,415,883
Total	1,415,883	1,415,883

Council has decided to sell land that is no longer required. Several parcels have been identified and are expected to be sold within one year. The land is valued at the lower of carrying value and fair value less cost to sell.

Accounting policy

Assets held for sale

A non-current asset held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs

to sell, and is not subject to depreciation. Non-current assets, disposal groups and related liabilities are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification. During the 2021/2022 year a number of sale contracts have been negotiated and settlement extended due to conditions outside Council control. It is anticipated that these conditions will be met within the 2022/2023 year and an adjustment made to this figure.

Note 5: Investments

5.1: Investment in water corporation

	2022 \$	2021 \$
Opening balance	44,762,217	41,416,141
Change in fair value of investment	1,251,017	3,346,076
Total investment in water corporation	46,013,234	44,762,217

Council has derived returns from the water corporation as disclosed at note 2.9.

Accounting policy

Equity Investment

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

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2022, Council holds 2.78% (2021 2.87%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution.

Note 6: Non-current assets

6.1: Property, infrastructure, plant and equipment

	2022 \$	2021 \$
SUMMARY		
at cost	4,308,726	3,810,589
Less accumulated depreciation	(2,549,907)	(2,409,352)
	1,758,819	1,401,237
at fair value as at 30 June	242,667,552	219,481,065
Less accumulated depreciation	(69,227,743)	(61,472,149)
	173,439,809	158,008,916
Total	175,198,628	159,410,153
PROPERTY		
<i>Land</i>		
at fair value as at 30 June	11,932,117	10,335,600
	11,932,117	10,335,600
<i>Land under roads</i>		
at fair value at 30 June	18,790,891	18,790,891
<i>Land improvements</i>		
Total Land	30,723,008	29,126,491
<i>Buildings</i>		
at fair value as at 30 June	26,236,729	22,405,374
Less accumulated depreciation	(1,371,186)	(864,282)
Total Buildings	24,865,543	21,541,092
Total Property	55,588,551	50,667,583
PLANT AND EQUIPMENT		

	2022 \$	2021 \$
Plant, machinery and equipment		
at cost	2,511,301	2,213,020
Less accumulated depreciation	(1,249,114)	(1,153,129)
	1,262,187	1,059,891
Furniture and Equipment		
at cost	1,411,699	1,170,777
Less accumulated depreciation	(1,145,450)	(1,109,660)
	266,249	61,117
Small Machinery		
at cost	188,448	183,663
Less accumulated amortisation	(155,343)	(146,563)
	33,105	37,100
Total Plant and Equipment	1,561,541	1,158,108
INFRASTRUCTURE		
Roads		
at fair value as at 30 June	141,745,203	128,084,854
Less accumulated depreciation	(53,282,185)	(47,626,938)
	88,463,018	80,457,916
Bridges		
at fair value as at 30 June	7,819,997	6,632,813
Less accumulated depreciation	(2,825,322)	(2,489,668)
	4,994,675	4,143,145
Drainage		
at fair value as at 30 June	36,142,615	33,231,533
Less accumulated depreciation	(11,749,050)	(10,491,261)
	24,393,565	22,740,272
Total Infrastructure	117,851,258	107,341,333
WORKS IN PROGRESS		
Buildings at cost	171,881	174,703
Roads at cost	25,397	68,426
Total Works in progress	197,278	243,129
Total property, plant and equipment and infrastructure	175,198,628	159,410,153

Reconciliation of property, infrastructure, plant and equipment

2022	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (Note 9.1)	Depreciation and amortisation (Note 3.4)	Written down value of disposals	Impairment losses recognised in profit or loss	Transfers	Balance at end of financial year
PROPERTY								
Land	10,335,600	-	1,084,738	-	-	(82,500)	594,279	11,932,117
Land under roads	18,790,891	-	-	-	-	-	-	18,790,891
Total land	29,126,491	-	1,084,738	-	-	(82,500)	594,279	30,723,008
Buildings	21,541,092	1,783,081	1,788,277	(506,904)	-	-	259,997	24,865,543
Total buildings	21,541,092	1,783,081	1,788,277	(506,904)	-	-	259,997	24,865,543
Total property	50,667,583	1,783,081	2,873,015	(506,904)	-	(82,500)	854,276	55,588,551
PLANT AND EQUIPMENT								
Plant, machinery and equipment	1,059,891	466,415	-	(258,761)	(5,358)	-	-	1,262,187
Furniture and Equipment	61,117	247,458	-	(42,326)	-	-	-	266,249
Small Machinery	37,100	4,785	-	(8,780)	-	-	-	33,105
Total plant and equipment	1,158,108	718,658	-	(309,867)	(5,358)	-	-	1,561,541
INFRASTRUCTURE								
Roads	80,457,916	3,623,185	7,056,085	(2,344,837)	(504,033)	-	174,702	88,463,018
Bridges	4,143,145	544,370	362,939	(124,110)	(95)	-	68,426	4,994,675
Drainage	22,740,272	-	1,992,046	(338,753)	-	-	-	24,393,565
Total infrastructure	107,341,333	4,167,555	9,411,070	(2,807,700)	(504,128)	-	243,128	117,851,258
WORKS IN PROGRESS								
Buildings								
Roads	174,702	171,881	-	-	-	-	(174,702)	171,881
Total works in progress	68,426	25,397	-	-	-	-	(68,426)	25,397
	243,128	197,278	-	-	-	-	(243,128)	197,278
Total property, infrastructure, plant and equipment	159,410,152	6,866,572	12,284,085	(3,624,471)	(509,486)	(82,500)	854,276	175,198,628

* Acquisition of Assets does not include any non-monetary contributions, note 2.5(b). As part of Microwise Pty Ltd the land & building assets have been transferred into Council ownership, note 6.2.

2021	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (Note 9.1)	Depreciation and amortisation (Note 3.4)	Written down value of disposals	Impairment losses recognised in profit or loss	Transfers	Balance at end of financial year
PROPERTY								
Land	8,951,000	42,000	1,722,600	-	-	-	(380,000)	10,335,600
Land under roads	18,790,891	-	-	-	-	-	-	18,790,891
Total land	27,741,891	42,000	1,722,600	-	-	-	(380,000)	29,126,491
Buildings	13,915,406	7,080,284	563,508	(349,608)	-	-	331,503	21,541,092
Total buildings	13,915,406	7,080,284	563,508	(349,608)	-	-	331,503	21,541,092
Total property	41,657,297	7,122,284	2,286,108	(349,608)	-	-	(48,497)	50,667,583
PLANT AND EQUIPMENT								
Plant, machinery and equipment	918,157	581,523	-	(252,403)	(187,386)	-	-	1,059,891
Furniture and Equipment	88,079	-	-	(26,962)	-	-	-	61,117
Small Machinery	48,844	-	-	(11,743)	-	-	-	37,100
Total plant and equipment	1,055,080	581,523	-	(291,108)	(187,386)	-	-	1,158,108
INFRASTRUCTURE								
Roads	78,763,798	1,977,521	1,901,076	(2,355,988)	(91,721)	-	263,232	80,457,916
Bridges	4,092,983	69,432	97,895	(117,165)	-	-	-	4,143,145
Drainage	22,481,667	53,028	537,312	(330,466)	(1,268)	-	-	22,740,272
Total infrastructure	105,338,448	2,099,981	2,536,283	(2,803,619)	(92,989)	-	263,232	107,341,333
WORKS IN PROGRESS								
Buildings	521,503	174,702	-	-	-	-	(521,503)	174,702
Roads	263,232	68,426	-	-	-	-	(263,232)	68,426
Total works in progress	784,735	243,128	-	-	-	-	(784,735)	243,128
Total property, infrastructure, plant and equipment	148,835,560	10,046,916	4,822,391	(3,444,335)	(280,375)	-	(570,000)	159,410,152

* Acquisition of Assets does not include any non-monetary contributions, note 2.5(b)

Accounting policy

Recognition and measurement of assets

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

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

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

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

	Threshold \$'000
LAND	
Land	10
Land under roads	10
Land improvements	10
BUILDINGS	
Buildings	10
Building improvements	10
Leasehold building improvements	10
Heritage buildings	10
PLANT AND EQUIPMENT	
Plant, machinery and equipment	5
Fixtures, fittings and furniture	5
Computers and telecommunications	5
Leased plant and equipment	5
ROADS	
Road pavements and seals	10
Road substructure	10
Road formation and earthworks	10
Road kerb, channel and minor culverts	10
BRIDGES	
Bridges deck	10
Bridges substructure	10
OTHER INFRASTRUCTURE	
Footpaths and cycleways	10
Drainage	10
Recreational, leisure and community facilities	10
Waste management	10
Parks, open space and streetscapes	10
Off street car parks	10

Revaluation

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

Land	fair value
Plant and machinery	cost
Furniture, fittings and office equipment	cost
Stormwater and drainage infrastructure	fair value
Roads and streets infrastructure	fair value
Bridges	fair value
Buildings	fair value
Parks, recreation facilities and community amenities	cost
Heritage	cost
Investment in water corporation	fair value

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

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. The valuation is performed either by experienced Council officers or independent experts.

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

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

Impairment of assets

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

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

Land under roads

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

6.2: Investment property

	2022 \$	2021 \$
Balance at beginning of financial year	854,276	690,000
Transfers to Property (note 6.1)	(854,276)	–
Fair value adjustments	–	164,276
Balance at end of financial year	-	854,276

Valuation of investment property has been determined in accordance with an independent valuation by LG Valuation Services Pty Ltd who has recent experience in the location and category of the property being valued. The investment property was owned by Microwise and transferred to the Council on sale of the business.

Accounting policy

Investment Property

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the Statement of Comprehensive Income in the period that they arise. Rental income from the leasing of investment properties is recognised in the Statement of Comprehensive Income on a straight line basis over the lease term.

Investments, other than investments in associates and property, are measured at cost.

6.3: Intangible assets

	2022 \$	2021 \$
Software at cost	220,103	220,103
less accumulated depreciation	(210,923)	(193,770)
Total intangible assets	9,180	26,333

Accounting policy

Intangible assets

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

In accordance with Council's policy, the threshold limits applied when recognising intangible assets is \$5,000 and consistent with the prior year.

The estimated useful lives for current and comparative periods are as follows:

Software developed in-house – 5 years.

Note 7: Current liabilities

7.1: Trade and other payables

	2022 \$	2021 \$
Trade payables	70,451	146,803
Accrued expenses	624,354	1,609,080
Total trade and other payables	694,805	1,755,883

Accounting policy

Trade and other payables

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

For ageing analysis of trade and other payables, refer to note 9.7.

7.2: Deposits Held

	2022 \$	2021 \$
Refundable subdivision deposits	245,875	450,511
Refundable hall booking deposits	1,950	1,770
Total deposits held	247,825	452,281

Accounting policy

Deposits Held

Amounts received as subdivision bonds and hall booking deposits are held in respect of damage indemnity, facilities booking and various performance related sureties.

7.3: Provisions

	Annual leave	Long service leave	Total
2022			
Balance at beginning of the financial year	575,306	792,839	1,368,145
Net Additional provisions	36,039	(160,253)	(124,214)
Balance at the end of the financial year	611,345	632,586	1,243,931
Current	611,345	598,143	1,209,488
Non-current	–	34,443	34,443
Total provisions	611,345	632,586	1,243,931
2021			
Balance at beginning of the financial year	655,021	866,764	1,521,785
Net Additional provisions	(79,715)	(73,925)	(153,640)
Balance at the end of the financial year	575,306	792,839	1,368,145
Current	575,306	700,537	1,275,843
Non-current	–	92,302	92,302
Total provisions	575,306	792,839	1,368,145

(a) Employee benefits

	2022	2021
Employee numbers	72	77

Accounting policy

Employee benefits

i) Short term obligations

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

ii) Other long term employee benefit obligations

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

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

iii) Sick leave

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

iv) Defined benefit plans

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

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of the Tasplan Superannuation Fund (Tasplan). The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 Employee Benefits, Council does not use defined benefit accounting for these contributions. Refer Note 9.4

iv) *Defined contribution plans*

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

7.4: Contract liabilities

	2022 \$	2021 \$
Rates and charges in advance	334,095	319,930
Grant Liability	1,298,362	680,006
Total Contract Liabilities	1,632,457	999,936

Accounting policy

Council recognised the following contract liabilities with customers:

- i) Rates and charges in advance represents amounts received by Council prior to the commencement of the rating or charging period. Revenue is recognised by council at the beginning of the rating or charge period to which the advance payment relates.
- ii) Upfront sundry debtor payments are recognised as a contract liability until invoices are raised in accordance with AASB 15 and recognition is met.

Note 8: Non-current liabilities

8.1: Interest-bearing loans and borrowings

	2022 \$	2021 \$
NON-CURRENT		
Borrowings — secured	720,000	720,000
Total	720,000	720,000

Borrowings

Borrowings are secured over rates payable.

The maturity profile for Council's borrowings is:

	2022 \$	2021 \$
Later than one year and not later than five years	720,000	720,000
Total	720,000	720,000

Accounting policy

Interest bearing liabilities

The borrowing capacity of Council is limited by the Local Government Act 1993. Interest bearing liabilities are initially recognised at fair value, net of transaction costs incurred. Subsequent to initial recognition these liabilities are measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Comprehensive Income over the period of the liability using the effective interest method.

Interest is expensed as it accrues and no interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period. Borrowings are secured by way of mortgages over the general rates of the Council.

Note 9: Other financial information

9.1: Reserves

	Balance at beginning of reporting year \$	Increment \$	(Decrement) \$	Balance at end of reporting year \$
(A) ASSET REVALUATION RESERVE				
2022				
<i>Property</i>				
Land	13,983,577	1,084,738	–	15,068,315
Buildings	462,527	1,788,277	–	2,250,804
	14,446,104	2,873,015	–	17,319,119
<i>Infrastructure</i>				
Roads	42,693,516	7,056,085	–	49,749,601
Bridges	1,716,055	362,938	–	2,078,993
Drainage	13,781,425	1,992,046	–	15,773,471
	58,190,996	9,411,069	–	67,602,065
Total asset revaluation reserve	72,637,100	12,284,084	-	84,921,184
2021				
<i>Property</i>				
Land	12,260,977	1,722,600	–	13,983,577
Buildings	(100,982)	563,509	–	462,527
	12,159,995	2,286,109	–	14,446,104
<i>Infrastructure</i>				
Roads	40,792,441	1,901,075	–	42,693,516
Bridges	1,618,160	97,895	–	1,716,055
Drainage	13,244,113	537,312	–	13,781,425
	55,654,714	2,536,282	–	58,190,996
Total asset revaluation reserve	67,814,709	4,822,391	-	72,637,100

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

(B) FAIR VALUE RESERVE				
2022				
<i>Equity Investment assets</i>				
Investment in water corporation	(6,628,656)	1,251,017		(5,377,639)
Total fair value reserve	(6,628,656)	1,251,017	-	(5,377,639)
2021				
<i>Equity Investment assets</i>				
Investment in water corporation	(9,974,732)	3,346,076	–	(6,628,656)
Total fair value reserve	(9,974,732)	3,346,076	-	(6,628,656)

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

	2022 \$	2021 \$
Asset Revaluation Reserve	84,921,184	72,637,100
Fair Value Reserve	(5,377,639)	(6,628,656)
Total Reserves	79,543,545	66,008,444

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

	2022 \$	2021 \$
Net results for the year	1,364,356	7,367,039
Depreciation/amortisation	3,641,624	3,461,668
(Profit)/loss on disposal of property, infrastructure, plant and equipment	513,999	126,968
Additions of AASB 15		
Fair value adjustments for investment property	-	(164,276)
Contributions non monetary	-	(42,000)
Capital grants received specifically for new or upgraded assets	(1,157,810)	(7,616,800)
Change in assets and liabilities:		
Decrease/(increase) in trade and other receivables	335,260	(2,046,031)
Decrease/(increase) in other assets	40,284	(87,443)
Increase/(decrease) in trade and other payables	(1,061,078)	977,526
Increase/(decrease) in provisions	(124,214)	(153,640)
Increase/(decrease) in contract liabilities	632,521	544,217
Decrease/(increase) in non-cash trade and other receivables		
Net cash provided by/(used in) operating activities	4,184,941	2,367,227
Reconciliaiton of liabilities arising from financing activities		
Changes from financing cash flows balance as at 30 June	452,281	342,576
Cash received from bonds held	(286,256)	(78,344)
Cash repayments from bonds held	81,800	188,049
Net cash provided by/(used in) financing activities	(204,456)	(109,705)

9.3: Reconciliation of cash and cash equivalents

	2022 \$	2021 \$
Cash and cash equivalents (see note 4.1)	2,022,299	3,672,588
Total reconciliation of cash and cash equivalents	2,022,299	3,672,588

9.4: Superannuation

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

For the year ended 30 June 2022 the Council contributed 10% of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, the Council is required to meet its share of the deficiency.

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

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

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

The actuarial review concluded that:

- The value of assets of the Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2020
- The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2020
- Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2020.

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

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

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

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

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

- The 2020 actuarial review used the “aggregate” funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2017.
- Under the aggregate funding method of financing the benefits, the stability of the Councils’ contributions over time depends on how closely the Fund’s actual experience matches the expected experience. If the actual experience differs from that expected, the Councils’ contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members’ benefits.
- In terms of Rule 27.4 of the Tasplan Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members’ vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit in terms of Rule 27.4 (b) (A). However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions. This issue can be resolved by the Trustee seeking an Actuarial Certificate in terms of Rule 26.5 identifying a deficit and the Trustee determining in terms of Rule 26.3(c) that the particular employer should make the payment required to make good any shortfall before the cessation of participation is approved.
- The application of Fund assets on Tasplan being wound-up is set out in Rule 41.4. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependents in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).
- The Trust Deed does not contemplate the Fund withdrawing from Tasplan. However it is likely that Rule 27.4 would be applied in this case (as detailed above).
- The Fund is a defined benefit Fund.
- The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund’s assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.
- During the reporting period the amount of contributions paid to defined benefits schemes was \$2,174 (2020-21, \$2,120), and the amount paid to accumulation schemes was \$632,552 (2020-21, \$682,647).
- During the next reporting period the expected amount of contributions to be

paid to defined benefits schemes is \$2,270, and the amount to be paid to accumulation schemes is \$733,000.

- As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2020. Moderate investment returns, since that date, make it quite probable that this is still the position. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2023.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Rice Warner Pty Ltd as at 30 June 2020, showed that the Fund had assets of \$51.94 million and members' Vested Benefits were \$43.41 million. These amounts represented 0.53% and 0.45% respectively of the corresponding total amounts for Tasplan.
- As at 30 June 2020 the fund had 95 members and the total employer contributions and member contributions for the year ending 30 June 2020 were \$927,231 and \$235,365 respectively.

	2022 \$	2021 \$
FUND		
<i>Defined benefits fund</i>		
Employer contributions to Quadrant	2,174	2,120
	2,174	2,120
<i>Accumulation funds</i>		
Employer contributions to all accumulation funds	632,552	682,647
	632,552	682,647

9.5: Commitments

Capital expenditure commitments

	2022 \$	2021 \$
Buildings	997,273	1,057,196

Total Capital expenditure commitments	997,273	1,057,196
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Contractual commitments

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

	2022 \$	2021 \$
Garbage collection contract (expires March 2023)	435,702	745,790
FOGO collection contract (expires September 2027)	972,170	–
Total contractual commitments	1,407,872	745,790

9.6: Contingent liabilities and contingent assets

Contingent liabilities

Council has a Contingent exposure to an estimated legal cost of up to \$40,000, if this matter does not proceed to a hearing and in the event an unsuccessful outcome (low risk) a maximum payment of \$10,000 is estimated.

9.7: Financial Instruments

(a) Interest Rate Risk

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

2022	Weighted average interest rate	Floating interest rate	Fixed interest maturing in:			Non-interest bearing	Total
			1 year or less	Over 1 to 5 years	More than 5 years		
FINANCIAL ASSETS							
Cash and cash equivalents	1.80%	2,019,243	-	-	-	3,056	2,022,299
Other financial assets	0.73%	183,360	3,150,199	-	-	-	3,333,559
Trade and other receivables	8.13%	232,178	-	-	-	2,469,328	2,701,506
Investment in water corporation		-	-	-	-	46,013,234	46,013,234
Total financial assets		2,434,781	3,150,199	-	-	48,485,618	54,070,598
FINANCIAL LIABILITIES							
Trade and other payables		-	-	-	-	694,805	694,805
Trust funds and deposits		-	-	-	-	247,825	247,825
Interest-bearing loans and borrowings	1.92%	-	-	-	-	720,000	720,000
Total financial liabilities		-	-	-	-	1,662,630	1,662,630
Net financial assets (liabilities)		2,434,781	3,150,199	-	-	46,822,988	52,407,968

2021	Weighted average interest rate	Floating interest rate	Fixed interest maturing in:			Non-interest bearing	Total
			1 year or less	Over 1 to 5 years	More than 5 years		
FINANCIAL ASSETS							
Cash and cash equivalents	0.10%	3,669,523	–	–	–	3,065	3,672,588
Other financial assets	0.40%	173,308	3,150,199	–	–	–	3,323,507
Trade and other receivables	7.87%	233,784	–	–	–	2,813,034	3,046,818
Investment in water corporation		–	–	–	–	44,762,217	44,762,217
Total financial assets		4,076,615	3,150,199	-	-	47,578,316	54,805,130
FINANCIAL LIABILITIES							
Trade and other payables		–	–	–	–	1,755,883	1,755,883
Trust funds and deposits		–	–	–	–	452,281	452,281
Interest-bearing loans and borrowings	1.92%	–	–	–	–	720,000	720,000
Total financial liabilities		-	-	-	-	2,928,164	2,928,164
Net financial assets (liabilities)		4,076,615	3,150,199	-	-	44,650,152	51,876,966

(b) Fair Value

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

Financial Instruments	Total carrying amount as per Balance Sheet		Aggregate net fair value	
	2022	2021	2022	2021
FINANCIAL ASSETS				
Cash and cash equivalents	2,022,299	3,672,588	2,022,299	3,672,588
Other financial assets	3,333,559	3,323,507	3,333,559	3,323,507
Trade and other receivables	2,701,506	3,046,818	2,701,506	3,046,818
Investment in water corporation	46,013,234	44,762,217	46,013,234	44,762,217
Total financial assets	54,070,598	54,805,130	54,070,598	54,805,130
FINANCIAL LIABILITIES				
Trade and other payables	694,805	1,755,883	694,805	1,755,883
Trust funds and deposits	247,825	452,281	247,825	452,281
Interest-bearing loans and borrowings	720,000	720,000	720,000	720,000
Total financial liabilities	1,662,630	2,928,164	1,662,630	2,928,164

(c) Credit Risk

The maximum exposure to credit risk at balance date in relation to each class of recognised financial asset is represented by the carrying amount of those assets as indicated in the Statement of Financial Position.

(d) Risks and mitigation

The risks associated with our main financial instruments and our policies for minimising these risks are detailed below.

Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. Council's exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Components of market risk to which we are exposed are discussed below.

Interest rate risk

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

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

- ensuring access to diverse sources of funding;

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

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

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

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

Maturity will be staggered to provide for interest rate variations and to minimise interest rate risk.

Credit risk

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

- we only invest surplus funds with financial institutions which have a recognised credit rating specified in our Investment policy.

Credit risk arises from Council's financial assets, which comprise cash and cash equivalents, and trade and other receivables. Council's exposure to credit risk arises from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments. Exposure at balance date is addressed in each applicable policy note. Council generally trades with recognised, creditworthy third parties, and as such collateral is generally not requested, nor is it Council's policy to securitise its trade and other receivables.

In addition, receivable balance are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 9.6.

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

	Financial Institutions (AAA credit rating)	Government agencies (BBBB credit rating)	Other (min BBB credit rating)	Total
2022				
Cash and cash equivalents	2,022,299	–	–	2,022,299
Total contractual financial assets	2,022,299	–	–	2,022,299
2021				
Cash and cash equivalents	3,672,588	–	–	3,672,588
Total contractual financial assets	3,672,588	–	–	3,672,588

Movement in Provisions for Impairment of Trade and Other Receivables

	2022 \$	2021 \$
Balance at the beginning of the year	13,845	21,095
New Provisions recognised during the year	–	(7,250)
Balance at end of year	13,845	13,845

Ageing of Trade and Other Receivables

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

	2022 \$	2021 \$
Current (not yet due)	1,256,595	1,267,812
Past due by up to 30 days	18,726	416,788
Past due between 31 and 180 days	25,095	3,600
Past due between 181 and 365 days	998,233	968,662
Past due by more than 1 year	416,701	403,801
Total Trade & Other Receivables	2,715,350	3,060,663

Ageing of individually impaired Trade and Other Receivables

At balance date, other debtors representing financial assets with a nominal value of \$13,845 in 2021-2022 (2020-21 \$13,845) were impaired. The amount of the provision raised against these debtors was \$13,845 in 2021-2022 (2020-21 \$19,271). The individually impaired debtors relate to general and sundry debtor and have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

	2022 \$	2021 \$
Current (not yet due)	–	–
Past due by up to 30 days	–	–
Past due between 31 and 180 days	–	–
Past due between 181 and 365 days	–	–
Past due by more than 1 year	13,845	13,845
Total Trade & Other Receivables	13,845	13,845

Liquidity risk

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

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

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

The table below lists the contractual maturities for non-lease Financial Liabilities.

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

	6 mths or less \$	6–12 mths \$	1–2 years \$	2–5 years \$	>5 years \$	Contracted Cash Flow \$	Carrying Amount \$
2022							
Trade and other payables	694,805	-	-	-	-	694,805	694,805
Trust funds and deposits	247,825	-	-	-	-	247,825	247,825
Interest-bearing loans and borrowings	-	-	-	720,000	-	-	691,905
Total financial liabilities	942,630	-	-	720,000	-	942,630	1,634,535
2021							
Trade and other payables	1,755,883	-	-	-	-	1,755,883	1,755,883
Trust funds and deposits	452,281	-	-	-	-	452,281	452,281
Interest-bearing loans and borrowings	-	-	-	720,000	-	-	739,879
Total financial liabilities	2,208,164	-	-	720,000	-	2,208,164	2,948,043

(e) Sensitivity disclosure analysis

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

- A parallel shift of + 1% and -.5% in market interest rates (AUD) from year-end rates.

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

		Interest rate risk			
		–.5%		+.1%	
		–50 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2022					
Financial assets:					
Cash and cash equivalents	2,019,243	(10,096)	(10,096)	20,192	20,192
Investments	3,333,559	(16,668)	(16,668)	33,336	33,336
Trade and other receivables	2,701,506	(13,508)	(13,508)	27,015	27,015
Financial liabilities:					
Interest-bearing loans and borrowings	720,000	(3,600)	(3,600)	7,200	7,200
2021					
Financial assets:					
Cash and cash equivalents	3,669,523	(18,348)	(18,348)	36,695	36,695
Investments	3,323,507	(16,618)	(16,618)	33,235	33,235
Trade and other receivables	3,046,818	(15,234)	(15,234)	30,468	30,468
Financial liabilities:					
Interest-bearing loans and borrowings	720,000	(3,600)	(3,600)	7,200	7,200

9.8: Fair Value Measurements

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

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

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

Council also has assets measured at fair value on a non-recurring basis as a result of being reclassified as assets held for sale. These comprise of identified surplus land as disclosed in note 4.5. A description of the valuation techniques and the inputs used to determine the fair value of this land is included below under the heading 'Land held for sale'.

(a) Fair Value Hierarchy

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

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

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2022.

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

As at 30 June 2022	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
RECURRING FAIR VALUE MEASUREMENTS					
Investment in water corporation	5.1	–	–	46,013,234	46,013,234
Land	6.1	–	11,932,117	18,790,891	30,723,008
Buildings	6.1	–	24,865,543	–	24,865,543
Roads	6.1	–	–	88,463,018	88,463,018
Bridges	6.1	–	–	4,994,675	4,994,675
Drainage	6.1	–	–	24,393,565	24,393,565
		–	36,797,660	182,655,383	219,453,043
NON-RECURRING FAIR VALUE MEASUREMENTS					
Assets held for sale	4.5	–	1,415,883	–	1,415,883
		–	1,415,883	–	1,415,883

As at 30 June 2021	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
RECURRING FAIR VALUE MEASUREMENTS					
Investment property	6.2	–	854,276	–	854,276
Investment in water corporation	5.1	–	–	44,762,217	44,762,217
Land	6.1	–	10,335,600	18,790,891	29,126,491
Buildings	6.1	–	21,541,092	–	21,541,092
Roads	6.1	–	–	80,457,916	80,457,916
Bridges	6.1	–	–	4,143,145	4,143,145
Drainage	6.1	–	–	22,740,272	22,740,272
		–	32,730,968	170,894,441	203,625,409
NON-RECURRING FAIR VALUE MEASUREMENTS					
Assets held for sale	4.5	–	1,415,883	–	1,415,883
		–	1,415,883	–	1,415,883

Transfers between levels of the hierarchy

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

(b) Highest and best use

AASB 13 Fair Value Measurement, requires the fair value of non-financial assets to be calculated based on their “highest and best use”. A number of Council assets are not being used for their highest and best use. This is mainly in relation to a number of Council buildings that are leased to community groups on a user pays system. A number of parcels of vacant land are also used throughout the municipality for parklands and sporting grounds. Council has identified that community groups require a place to meet and operate from at a minimal cost to their organisation which in turn contributes to a sense of community within the municipality. Council also sees that it has a commitment to the health and wellbeing of the ratepayers to provide adequate sporting grounds and recreational walking tracks.

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

Land

Land fair values were determined by a qualified independent valuer LG Valuation Services Pty Ltd effective 30 June 2019. Land is revalued every 5 years and indexed in between formal revaluations in line with Council’s revaluation policy below.

Land held for sale

Council identified land that is no longer required and is in the process of looking to see this within the next year. Land classified as held for sale during the reporting period was measured at the lower of its carrying amount and fair value less cost to sell at the time of reclassification.

Land under roads

Land under roads is based on The Office of the Valuer General’s valuation at 2019 figures. This adjustment is an unobservable input in the valuation.

Buildings

The fair value of buildings were also determined by a qualified independent valuer LG Valuation Services Pty Ltd valued 1st July 2018 but effective 30 June 2019. Indexation has occurred for these buildings based on the ABS producer Price Index for the March quarter. This index takes into account the movement in construction costs for Hobart and is multiplied by the total building value. Buildings are revalued every 5 years.

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

Infrastructure assets

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

GRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. The resulting valuation reflects the cost of replacing the existing economic

benefits based on an efficient set of modern equivalent assets to achieve the required level of service output.

The unit rates (labour and materials) and quantities applied to determine the GRC of an asset or asset component were based on the modern equivalent cost of replacement with a new asset including components that may not need to be replaced, such as earthworks.

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

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

Roads, including footpaths & cycleways

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

GRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. Council assumes that pavements are constructed to depths of 250mm on sealed roads and 100mm on

unsealed roads. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, GRC is based on the average of completed similar projects over the last few years. Council engineers undertook a full revaluation in 2016 on current unit pricing. A revaluation of the roads will be undertaken in the 2022/23 financial year.

Bridges

A full valuation of bridges assets was undertaken by independent valuers, TasSpan, effective 30 June 2015. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area. A revaluation of the bridges will be undertaken in the 2022/23 financial year.

Drainage

A full valuation of drainage infrastructure was undertaken by Council's Engineer, effective 30 June 2018. Similar to roads, drainage assets are managed in segments; pits and pipes being the major components.

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

Other Infrastructure

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

(d) Valuation processes

Revaluation of Council assets is undertaken on a regular basis. Valuation of roads, drainage and bridges are undertaken every 5 years and land and buildings every 5 years by independent valuers. At the end of each financial year a review of all assets is undertaken to make sure that assets are still current and have a future economic benefit. Indexation of Council assets by independent sources is undertaken in between revaluation years. These independent sources are the Producer Price Index, the Valuer General Adjustment index and the Consumer Price Index.

Council's current policy for the valuation of property, infrastructure, plant and equipment, investment in water corporation and investment property (recurring fair value measurements) is set out in notes 5.1, 6.1 & 6.2 respectively.

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

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

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

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 9.7 is provided by Tascorp (level 2).

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

9.9: Events occurring after balance date

- a) Council has an outstanding legal case that may expose a legal bill of \$40,000, if this matter proceeds to a hearing and in the event of an unsuccessful outcome (low risk) a maximum payment of \$10,000.

Note 10: Other matters

10.1: Related party transactions

(i) Councillor Remuneration

Name	Position	Period	Allow- ances \$	Total Comp- ensation AASB 124 \$	Expenses ² \$	Total allowances and expenses section 72 \$
2022						
Leigh Gray	Mayor	Mayor from 26/8/21	50,445	50,445	-	50,445
Barbara Curran	Deputy Mayor	Full Year	35,197	35,197	-	35,197
Wayne Garlick	Councillor	Full Year	16,169	16,169	-	16,169
Peter Geard	Councillor	Full Year	16,169	16,169	-	16,169
Aaron De La Torre	Councillor	From 26/8/21	13,738	13,738	-	13,738
Moya Jeffries	Councillor	Full Year	16,169	16,169	-	16,169
Philip Owen	Councillor	Full Year	16,169	16,169	-	16,169
Jessica Whelan	Councillor	Full Year	16,169	16,169	-	16,169
Tennille Murtagh	Councillor	Full Year	16,169	16,169	-	16,169
Total			196,394	196,394	-	196,394
2021						
Tony Foster	Mayor	Full Year	55,124	55,124	1,353	56,477
Barbara Curran	Deputy Mayor	Full Year	30,711	30,711	-	30,711
Wayne Garlick	Councillor	Full Year	15,750	15,750	-	15,750
Peter Geard	Councillor	Full Year	15,750	15,750	-	15,750
Leigh Gray	Councillor	Full Year	15,750	15,750	-	15,750
Moya Jeffries	Councillor	Full Year	15,780	15,780	-	15,780
Philip Owen	Councillor	Full Year	15,750	15,750	-	15,750
Jessica Whelan	Councillor	Full Year	15,750	15,750	-	15,750
Tennille Murtagh	Councillor	Full Year	15,750	15,750	-	15,750
total			196,115	196,115	1,353	197,468

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

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

(ii) Key Management Personnel Remuneration**2022**

Name		Position	
James Dryburgh		General Manager	
Period		Remuneration band	
Full Year		\$240,001 – \$260,000	
Short term employee benefits		Post employment benefits	
Salary ¹ \$	Vehicles ² \$	Superannuation ³ \$	Non-monetary Benefits ⁴ \$
210,014	8,831	28,349	12,416
210,014	8,831	28,349	12,416
			Total \$
			259,610

2021

Name		Position	
James Dryburgh		General Manager	
Period		Remuneration band	
Full Year		\$240,001 – \$260,000	
Short term employee benefits		Post employment benefits	
Salary ¹ \$	Vehicles ² \$	Superannuation ³ \$	Non-monetary Benefits ⁴ \$
209,308	8,438	27,208	–
209,308	8,438	27,208	–
			Total \$
			244,954

1. Gross Salary includes all forms of consideration paid and payable for services rendered, compensated absences during the period and salary sacrifice amounts.
2. Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).
3. Superannuation means the contribution to the superannuation fund of the individual.
4. Non-monetary benefits include annual and long service leave movements and non-monetary benefits.

(iii) Remuneration Principles

Councillors

Councillors do not receive any superannuation, vehicles or any other monetary or non monetary benefits.

Executives

General Manager

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

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

(iv) Transactions with related parties

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

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

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

parties. Some examples include:

- Payment of rates
- Dog registration

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

10.2: Interest in other entities

Microwise Australia Pty Ltd

- Microwise Australia Pty LTD ceased trading in June 2021
- Microwise is a 100% owned incorporated entity of Brighton Council that has been formed to:
 - Own and manage the intellectual property contained in the Propertywise software product
 - Create and develop new software products to meet the identified needs of existing and potential customers within Local Government and other public and private sectors.
 - Provide software maintenance and technical support to existing customers.
 - Provide upgrades and enhancements to a portfolio of products.
- Manage the relationship with marketing organisations to achieve market coverage and representation.
- The Council paid Microwise \$0 (2021 – \$30,405) in licence fees during the 2022 financial year.
- Microwise paid Council \$0 (2021 – \$801,994) in fees/consultancy during the 2022 financial year.
- Directors Fees of \$0 (2021 – \$8,021) were paid during the 2022 financial year.

Financial performance

	2022 \$	2021 \$
Revenue	-	1,279,788
Expenditure	-	(588,466)
	-	1,868,254
Brighton Council Equity	-	2,657,211

The financial performance excludes and internal transactions with Brighton Council.

Microwise has been consolidated in the current year financial year statements

Microwise has separate financial statements that are audited by the Tasmania Audit Office

The financial statements only identify the consolidated revenue and expenditure under notes 2.7 and 3.5 respectively due to immateriality.

The directors of Microwise Australia are:

- Mr Gregory Davoren
- Mr Geoff Dodge
- Mr James Dryburgh
- Councillor Leigh Gray

Discontinued operation

Microwise developed and owned the software CouncilWise. The sale price was negotiated on the provision by Dornier Digital Pty Ltd providing ongoing access to the CouncilWise software licence and provides for a level of software support at no charge, and a percentage of revenue from future sales of licences for 10 years. Under Australian Accounting Standards these benefits to the Council will be recognised as received.

Microwise Australia Pty Ltd, Brighton Council and Dornier Digital Pty Ltd entered into an agreement to sell the CouncilWise software, transfer staff associated with the Microwise business and sell relevant assets, owned by Brighton Council. This sale was finalised on 30th June 2021.

The sale price was calculated based on ongoing maintenance support, software licencing and licence commission estimates.

	2022 \$	2021 \$
Revenue from commercial Activities	-	1,279,788
Expenses	-	(588,466)
Gain from selling discontinued operations	-	-
Net Result from Discontinued operation	-	691,322

10.3: Other significant accounting policies and pending accounting standards

(a) Taxation

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

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST. Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(b) Impairment of non-financial assets

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

(c) Allocation between current and non-current

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

(d) Financial guarantees

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

(e) Contingent assets, contingent liabilities and commitments

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

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

(f) Budget

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

10.4: Management indicators

	Benchmark	2022 \$'000	2021 \$'000	2020 \$'000	2019 \$'000
(A) UNDERLYING SURPLUS OR DEFICIT					
Recurrent income		17,161	16,703	15,700	15,146
less recurrent expenditure		16,829	17,129	16,428	15,102
Underlying surplus/deficit	0	331	(426)	(728)	(44)
The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations.					
(B) UNDERLYING SURPLUS RATIO					
Underlying surplus or deficit		331	(426)	(728)	(44)
Recurrent income*		17,161	16,703	15,700	15,146
Underlying surplus ratio %	0%	2%	(3%)	(5%)	0%
This ratio serves as an overall measure of financial operating effectiveness.					
(C) NET FINANCIAL LIABILITIES					
Liquid assets less		7,873	9,868	7,466	8,099
Total liabilities		4,539	5,296	3,818	2,390
Net financial liabilities	0	3,334	4,572	3,648	5,709
This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets means that, if all liabilities fell due at once, additional revenue would be needed to fund the shortfall.					
(D) NET FINANCIAL LIABILITIES RATIO					
Net financial liabilities		(3,334)	(4,572)	(3,648)	(5,709)
Recurrent income*		17,161	16,711	15,700	15,146
Net financial liabilities ratio %	0% – (50%)	(19%)	(27%)	(23%)	(38%)
This ratio indicates the net financial obligations of Council compared to its recurrent income.					
(E) ASSET CONSUMPTION RATIO					
An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.					
Transport Infrastructure					
Depreciated replacement cost		93,457	84,601	82,857	81,785
Current replacement cost		149,564	134,716	129,502	126,435
Asset consumption ratio %		62%	63%	64%	65%
Buildings					
Depreciated replacement cost		24,866	21,541	13,915	13,107
Current replacement cost		26,236	22,405	14,430	13,352
Asset consumption ratio %		95%	96%	96%	98%

	Benchmark	2022 \$'000	2021 \$'000	2020 \$'000	2019 \$'000
Drainage					
Depreciated replacement cost		24,393	22,740	22,482	22,385
Current replacement cost		36,142	33,231	32,395	31,973
Asset consumption ratio %					
		67%	69%	69%	70%
This ratio indicates the level of service potential available in Council's existing asset base. Council is tracking as per the asset management and long term financial plan.					
(F) ASSET RENEWAL FUNDING RATIO					
An asset renewal funding ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.					
Transport Infrastructure					
Projected capital funding outlays**		46,542	51,752	21,361	24,269
Projected capital expenditure funding***		46,542	51,752	21,361	24,269
Asset renewal funding ratio %	90–100%	100%	100%	100%	100%
Buildings					
Projected capital funding outlays**		17,341	18,545	13,568	14,052
Projected capital expenditure funding***		17,341	18,545	13,568	14,052
Asset renewal funding ratio %	90–100%	100%	100%	100%	100%
** Current value of projected capital funding outlays for an asset identified in Council's long-term financial plan.					
*** Value of projected capital expenditure funding for an asset identified in Council's long-term strategic asset management plan.					
This ratio measures Council's capacity to fund future asset replacement requirements.					
(G) ASSET SUSTAINABILITY RATIO					
Capex on replacement/renewal of existing assets		6,435	2,531	3,266	3,552
Annual depreciation expense		3,641	3,461	3,464	3,298
Asset sustainability ratio %	100%	177%	73%	94%	108%
This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base.					

2022	Capital renewal expenditure \$'000	Capital new / upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Land	-	-	-
Buildings	1,112	671	1,783
Plant & Vehicle	466	-	466
Furniture & Equipment	247	-	247
Small Machinery	4	-	4
Roads	3,797	-	3,797
Bridges	612	-	612
Drainage	-	-	-
WIP	197	-	197
Total	6,435	671	7,106

2021	Capital renewal expenditure \$'000	Capital new / upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Land	-	-	-
Buildings	87	6994	7,081
Plant & Vehicle	582	-	582
Furniture & Equipment	-	-	-
Small Machinery	-	-	-
Roads	1,513	464	1,977
Bridges	69	-	69
Drainage	37	15	52
WIP	243	-	243
Total	2,531	7,473	10,004

Grants and donations

GRANTS AND BENEFITS REGISTER SECTION 77 LOCAL GOVERNMENT ACT 1993		2022	2021
Brighton Primary School	Citizenship Prize	\$100	\$100
East Derwent Primary School	Citizenship Prize	\$100	\$100
Gagebrook Primary School	Citizenship Prize	\$100	\$100
Herdsmans Cove Primary School	Citizenship Prize	\$100	\$100
Jordan River Learning Federation	Citizenship Prize	\$100	\$100
Jordan River Learning Federation	Travelling Scholarship	\$6,000	
Jordan River Learning Federation	Education Bursary	\$1,000	
Northern Suburbs Christian School	Citizenship Prize	\$100	\$100
St Paul's Primary School	Citizenship Prize	\$100	\$100
Brighton Bowls Club	Rates Remission	\$2,000	
Brighton CWA	Community Grant	\$467	\$721
Brighton District Cricket Club	Community Grant		\$3,000
Brighton Fitness & Fighting	Community Grant	\$7,000	
Brighton Football Club	Community Grant	\$9,752	
Brighton Playcentre/Playgroup	Community Grant	\$4,032	\$2,000
Brighton Senior Citizens Club	Community Grant	\$442	\$474
Ethiopian Orthodox Church	Community Grant	\$11,000	
Herdsmans Cove Primary School	Community Grant	\$980	
Derwent Valley Country Music Club	Community Grant		\$8,000
Jordan River Services Inc	Community Grant	\$1,165	\$15,158
Speaking Made Easy	Community Grant		\$900
St Vincent De Paul Society	Community Grant	\$12,000	\$11,000
Tea Tree Community Association	Community Grant	\$90,000	\$7,450
Tasmanian Aboriginal Centre	Community Grant		\$1,000
Veterans Memorial Centre	Community Grant	\$655	
Community Transportation	Community Transportation	\$677	\$1,172
Landcare Tasmania Inc	Donation	\$245	
Koori Kids	Donation	\$450	\$900
Tas Canine Defence League	Donation	\$130	\$143
Bella Wright	Education Bursary		\$250
Coleman Katelyn	Education Bursary		\$250
Burt William	Education Bursary		\$250
Farnell George	Education Bursary		\$250
Harrison Michael	Education Bursary		\$250
Rogers Nellie	Education Bursary		\$250
Old Beach Neighbourhood Watch	Electric engraver	\$23	
Arthritis Foundation of Tasmania	Halls & Grounds	\$840	
BGH Breakers	Halls & Grounds		\$65
Brighton & Southern Midlands Pony Club	Halls & Grounds	\$265	
Brighton Community Pilates	Halls & Grounds	\$2,060	
Brighton District Cricket Club	Halls & Grounds	\$67,002	\$12,858

GRANTS AND BENEFITS REGISTER SECTION 77 LOCAL GOVERNMENT ACT 1993		2022	2021
Brighton Fitness & Fighting	Halls & Grounds	\$4,890	
Brighton Football Club	Halls & Grounds	\$76,774	\$7,284
Brighton Junior Football Club	Halls & Grounds	\$15,840	\$14,256
Brighton Kennel Club	Halls & Grounds	\$265	\$129
Brighton Playgroup/Playcentre	Halls & Grounds	\$9,648	\$9,543
Brighton Senior Citizens	Halls & Grounds	\$2,080	\$2,080
Brighton Storm Soccer Club	Halls & Grounds	\$11,470	\$10,242
Bugeido Karate	Halls & Grounds	\$840	\$3,024
Café Connections	Halls & Grounds	\$1,560	
Centacare Evolve Housing	Halls & Grounds		\$372
Cosmic Dance	Halls & Grounds	\$60	
Dosa Soccer Club	Halls & Grounds	\$753	\$378
East Derwent Little Athletics	Halls & Grounds	\$5,710	\$5,164
GKR Karate	Halls & Grounds	\$4,410	
Hobart Cavy Club	Halls & Grounds	\$1,421	\$250
Hobart United Soccer Club	Halls & Grounds	\$900	\$162
Lions Club of Brighton	Halls & Grounds	\$3,360	
Material Institute	Halls & Grounds	\$390	
Meals on Wheels	Halls & Grounds	\$54	
Northern Suburbs Junior Soccer Association	Halls & Grounds	\$964	
Old Beach Community Playgroup	Halls & Grounds	\$4,200	\$3,024
Old Beach Cricket Club	Halls & Grounds	\$7,095	\$12,300
Old Beach Family Day Care Playgroup	Halls & Grounds	\$3,360	\$3,024
Old Beach Junior Cricket Club	Halls & Grounds	\$6,400	
Old Beach Neighbourhood Watch	Halls & Grounds	\$720	
Old Beach Scouts	Halls & Grounds	\$10,080	\$7,560
Pete's Community Workshed	Halls & Grounds	\$2,860	\$9,543
Rabbit Breeders Association	Halls & Grounds	\$663	\$906
Red Cross under Kutalayna Collective	Halls & Grounds	\$750	
Ryukyu Karate	Halls & Grounds	\$2,520	\$3,402
Save the Children Australia	Halls & Grounds	\$265	\$180
Southern Poultry Club	Halls & Grounds	\$265	\$259
Southern Quarter Horse Association	Halls & Grounds	\$895	\$259
Speak Easy Group	Halls & Grounds	\$1,920	\$1,040
St Vincent De Paul	Halls & Grounds	\$5,040	\$2,232
Tas Feline Association	Halls & Grounds	\$173	
Tasmanian Boxing League Inc (Brighton)	Halls & Grounds		\$39
Tasmanian Conservation Trust	Halls & Grounds	\$183	
Tasmanian Rare Breeds Poultry	Halls & Grounds	\$133	\$129
Tassie Flying Paws	Halls & Grounds	\$1,348	
Veteran Car Club	Halls & Grounds	\$265	
Workskills	Halls & Grounds	\$11,025	
Reclink Australia	Membership	\$150	

GRANTS AND BENEFITS REGISTER SECTION 77 LOCAL GOVERNMENT ACT 1993		2022	2021
Stonehouse Lily	Sporting Achiever		\$100
Hartgrove Olivia	Sporting Achiever		\$100
Wiltshire Kade	Sporting Achiever		\$100
Tilyard Lacey	Sporting Achiever	\$100	
WTS – Bridgewater/Gagebrook Clean Up Group	WTS Entry		\$161
WTS – Friends of the School Farm	WTS Entry		\$82
WTS – Jordan River Services	WTS Entry	\$934	\$1,093
WTS – St Vincent de Paul	WTS Entry	\$555	\$737
WTS – Uniting Church	WTS Entry		\$119
Financial Donations	\$152,364		
Donations In Kind	\$270,717	\$423,081	\$166,314



Community gathering for the official unveiling at the Old Beach Foreshore Trail on Saturday 19 February 2022.



Brighton Council

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