



Brighton Council

Annual Report 2024-2025





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 Tasmanian 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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▼ New Bridgewater Bridge



Introduction

Brighton Council's Annual Report is presented in two key sections:

- The first section features reports from the Mayor and Chief Executive Officer, along with updates on the major strategies outlined in the 2024/25 Annual Plan.
- The second section contains the audited financial statements for the financial year.

Brighton municipality is a vibrant and growing region, renowned for its strong community spirit. Spanning approximately 171 square kilometres, Brighton serves as a vital hub for both residential life and economic activity. Our municipality is home to a diverse and expanding population of around 20,000 residents with a median age of 35, reflecting a youthful and dynamic community.

Over the past year, Brighton Council has delivered a range of significant achievements that demonstrate our commitment to community wellbeing, sustainable growth and sound governance. These achievements are highlighted throughout this report.

Council remains dedicated to delivering high quality services and infrastructure, including well maintained roads, efficient public

transport, modern recreational facilities and comprehensive community services. Our proactive approach ensures that the needs and wellbeing of our community are consistently met.

Looking ahead, we are focused on fostering sustainable growth and development while preserving the unique character and charm of our region.

We look forward to working inclusively with community members to achieve our goals and build a stronger, more connected Brighton.

Invitation for submissions:

Community members are invited to make submissions on the Annual Report for discussion at Council's Annual General Meeting, to be held at 5.00pm on Tuesday, 2nd December 2025.

Submissions should be received by close of business on the 25th November 2025.

For further information or to comment on any aspect of this report please contact Council on 6268 7000 or email admin@brighton.tas.gov.au



▼ Brighton Town Square Opening



▼ Bridgewater Parklands



▲ Mayor Gray supporting 'We Stand Together' campaign



Mayor's Message

Cr Leigh Gray
Mayor

It is my privilege to present the Mayor's Message for the 2024/25 Annual Report, highlighting a year marked by growth, inclusiveness and a strong sense of community.

I am proud of Council's many achievements during 2024/25, some of which include:

- Strategic planning for population growth;
- Major upgrades to parks and recreation precincts;
- Asset-based community development and collaboration; and
- Inclusivity and anti-racism initiatives.

Building community trust

In July 2024, I attended the Australian Local Government Association's 30th National General Assembly in Canberra, where the theme was "Building Community Trust." This theme resonates deeply with our own journey in Brighton. Local government continues to be the most trusted level of government in Australia, a trust built on care, empathy, and a genuine commitment to our community's wellbeing. As Her Excellency the Honourable Sam Mostyn AC, Australia's new Governor General, reminded us: "It's local government that is consistently the highest ranked level of government when it comes to community trust." Our council's focus on care, kindness, and respect is at the heart of everything we do.

Brighton's transformation and growth

- **Brighton High School:** The completion of the new Brighton High School, opening to Year 7 and Year 11 students in 2025, marks a major milestone for one of Tasmania's fastest-growing regions. This innovative facility will support the educational needs of current and future generations.
- **Health Services:** 2024 saw the opening of the state-of-the-art GP clinic in Brighton, with nine GPs and Hobart Pathology on site, healthcare access in our region has never been stronger, as well as the establishment of an Urgent Care Clinic in Bridgewater and the securing of long-term child and adolescent mental health services to be based locally.
- **New IGA and Town Square:** The new IGA supermarket and construction of the adjacent Town Square are set to become vibrant community hubs. These developments have enhanced local business and provide a welcoming space for all.
- **Infrastructure Upgrades:** Major works on Andrew Street, including new road pavement, kerbs, footpaths, and stormwater upgrades are now complete. The Seymour Street and Ted Jeffries Memorial Park Master Plan is progressing, with new soccer fields, clubrooms, and youth facilities on the horizon.

Planning for the future

- **South Brighton Development Precinct:** With \$10 million in federal funding, we are preparing for 600 new homes near the new high school, including critical infrastructure upgrades in partnership with TasWater.

▼ Brighton Hub



- Masterplans for Growth: Council is actively developing masterplans for Old Beach and Boyer Road in Bridgewater, ensuring we manage population growth and infrastructure needs strategically.
- Recreation and Community Spaces: Upgrades to parks, sports grounds and the new Brighton Town Square will provide more opportunities for recreation, connection and community pride.

Brighton remains a place where respect, empathy and inclusion are not just values, but daily practices. We are proud to call out racism, celebrate diversity and make new residents feel welcome.

This year, Brighton Council has taken a leadership role in launching a joint campaign with five other metropolitan Hobart councils to stand against racism, culminating in a walk

to Parliament House on the International Day for the Elimination of Racial Discrimination.

We are also consulting with our LGBTIQ+ community to develop an action plan for a more inclusive Brighton, and we continue to advocate for equitable access to public transport, youth services, and healthcare.

Looking ahead

Brighton is running hard and fast to keep up with growth, collaborating with all levels of government and ensuring our community remains thriving and liveable.

Thank you to all residents and ratepayers for your commitment to making our community the best it can be. Let's continue to embrace kindness, celebrate diversity, and build a future we can all be proud of.



Chief Executive Officer's Message

James Dryburgh
Chief Executive Officer

It has been another exciting year of growth and our pursuit of strategic initiatives. Whilst continuing our ambitious program of building for our growing community's current and future needs, we also continue to enjoy important investments from government, the private sector and the not-for-profit sector. It is such a busy and exciting time for Brighton and there is too much to talk about here, so I will just mention a few personal highlights.

A thriving place

The township of Brighton is undergoing an exciting revitalization, with a range of major projects being undertaken over a short period of time. The new Brighton High School is now open, with its first cohort of Grade 7s and 11s enjoying the wonderful facility. Down the road the full reconstruction of Andrew Street is now complete. The new shopping centre is open and thriving supported by the council-built town square, providing a new meeting spot and civic heart to the township. Nearby major upgrades to the Seymour Street precinct are underway.

Council has progressed a range of land use zoning reviews and changes. Our innovative master planning and upzoning of the South Brighton precinct was approved by the Tasmanian Planning Commission and in collaboration with TasWater we were awarded \$10 million in Commonwealth funding to help bring this growth precinct to life more quickly.

The new Bridgewater Bridge opened to traffic, with Council seizing on the strategic opportunities that the bridge presents, especially in the form of helping to open up the growth precinct in West Bridgewater.

Council completed a masterplan, consultation and now has a proposed new Specific Area Plan with the Tasmanian Planning Commission. Council is advocating strongly for State and Federal support for this regionally significant opportunity. We have also commenced a joint strategy for the Industrial Hub.

A proud community

Council has developed a Community Engagement Strategy which has been released for community consultation to increase and guide our engagement and consultation, leading to greater input from the community and in turn better outcomes.

Council has continued to increase its efforts in the community development and well-being space. The innovative and inspiring Community Creators program has been running in local schools and we hope that its success will lead to its longer-term funding. The Brighton Youth Action Group (BYAG) continues to grow in strength and numbers, giving voice to the young people of our area on issues that matter to them, including events to engage with other young people, creating a Youth Strategy for Council, attending forums as advocates and winning awards.

Council continues to support Brighton Alive, it's Youth Network and the operations of the Brighton Community Food Hub, as well as supporting a range of community organisations through our Community Grants program. Council's team have also been working with the Tasmanian Aboriginal Legal Service to explore the possibility of a Youth hub in Bridgewater. Much of this great

▼ Bridgewater Parklands



work is underpinned by our focus on strong relationships and productive partnerships with a range of other aligned organisations.

Council has also partnered with five other Hobart council's to lead an anti-racism campaign focused on the Elimination of Racial Discrimination. As the Brighton community continues to grow and become more diverse, Council remains committed in ensuring that everyone feels valued and respected, in a kind and welcoming community.

A good life at every age

Brighton Council runs the Southcentral Workforce Network (SWN) on behalf of the southcentral sub-region (Central Highlands, Derwent Valley, Southern Midlands and Brighton) and the State Government. SWN continues to exceed its targets for assisting people into meaningful work, providing

training and support services and working with employers to assist them with their workforce needs. The past year has seen another year of expanding and broadening services and programs and the securing on long-term funding.

Council has leased a section of the Civic Centre in Bridgewater to be run as a café. It is going so well and has helped to provide a meeting hub for people, that we have also now established a lease for a container café in Lennox Park, Old Beach. We have completed designs for our truck stop development with the Brighton Hub, which will also include public toilets, a pocket park and space for food vans. Such hubs are increasingly important for building and supporting communities and businesses.

Brighton now has dedicated off lead dog parks in Old Beach and Brighton, with a third nearing completion in Bridgewater. Seeing

▼ Brighton IGA Opening



▲ Brighton Town Square

the instant and enthusiastic use of these facilities and the health and social benefits they bring is fantastic. We were successful in gaining funding to contribute to the completion of the all access 'spine' connecting the two main parks in Bridgewater, with works that include the development of a roundabout and improved access and parking off Eddington Street to improve the safety and amenity of this community precinct.

A comfortable home

Council is proud to continue its major upgrades of park and recreation facilities across the municipality, taking investments in these assets to over \$20 million across five years. Council have recently endorsed a new Public Open Space Strategy.

Major upgrades to Seymour Street parkland have commenced, which include soccer club rooms, additional grounds, other park and recreation facilities and major road and parking upgrades. We also secured an additional \$3.2 million in Federal funding to ensure we can complete the entire master plan over the coming year.

▼ Seymour Street redevelopment



Detailed design and approvals have now been completed to extend the foreshore walking trails throughout Old Beach, with Council now aiming to commence construction next year.

A caring council

Just a few years ago, access to medical services in Brighton was considered at crisis point. Today, there are thriving new GP clinics, a regional Urgent Care Clinic, dentists and allied health professionals. Council has also this year signed a 10 year agreement to lease a building in Brighton to the State for Child and Adolescent Mental Health Services and during the Federal election campaign a Medicare mental health clinic was announced for Brighton.

Council has continued to keep its rates, charges and fees as low as possible, even in the challenging economic times of recent years, in which many of the core costs to council such as construction, waste management and insurance have increased well beyond the unusually high consumer price index. We aim to get the balance right between keeping our costs to our community as low as possible, whilst meeting their growing demands and expectations for services and infrastructure.

A sustainable environment

Brighton Council has continued its climate change efforts both in mitigation and adaptation. On the mitigation front, Brighton has continued to work towards a target of net zero by 2035 and an 85 per cent reduction on 2021 levels by 2030.

Helping to achieve these targets, council continues its waste education program, including in local primary schools, and is now progressing plans for a new waste transfer station, has continued its transition to electric and low emissions vehicles and we are now focused on 'mainstreaming' climate thinking throughout our organisation.

The *Kutalayna Community Cares for Country* initiative is a collaborative effort between Brighton Council, Connected Beginnings (Kutalayna Collective), and the Derwent Catchment Project, supported by ReCFIT's Community Climate Change Action grant. The project is helped to strengthen the Kutalayna community's connection to the land and waters of the Jordan River region through a series of youth-led events at Green Point Reserve in Bridgewater.

Council continued its successful tree planting program and implemented a new Greening Brighton Strategy with a greater focus on climate resilient species, natives and the broader benefits of a more 'rewilding' approach.

And finally...

As we look at the rapid change and growth of the community around us, we must also look inward at Council to ensure we are best structured and resourced to serve our community and embrace all the opportunities and challenges we face.

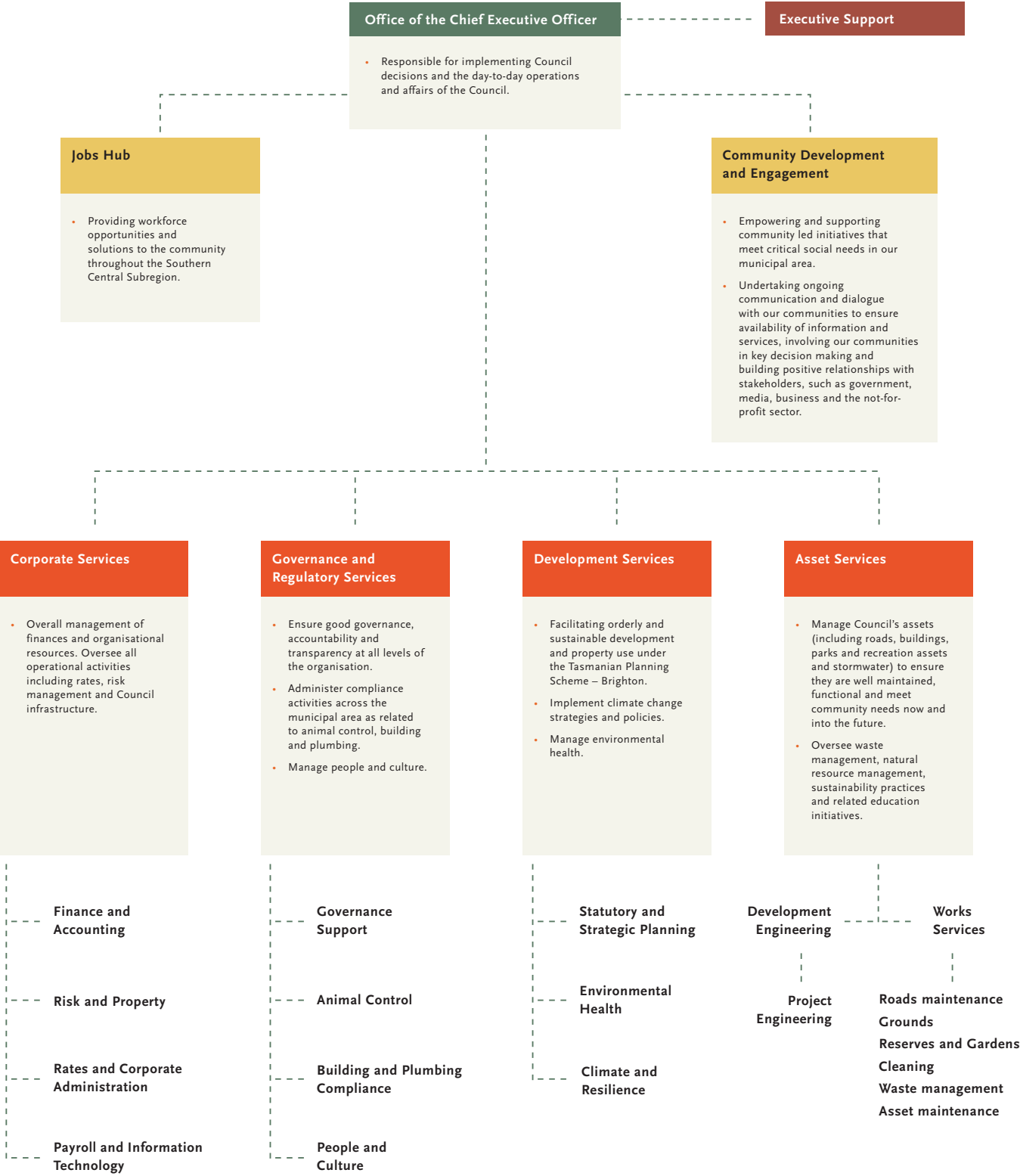
We have commenced work on much-needed redevelopments of our core office and depot facilities, and we have been fortunate to recruit and retain talented and motivated staff across all of our departments.

We are fortunate to have a diverse, collaborative and engaged group of elected representatives and a wonderful team of staff doing an amazing job. It is such an exciting time across our municipality and we are all looking forward to the year ahead.

▼ Brighton streetscape



Organisational chart



Note: Chief Executive Officer being the General Manager as appointed by Brighton Council pursuant to Section 61 of the *Local Government Act 1993*.

Brighton Council Strategy 2023–2033

Our core values and what they mean:



Community

- We believe in our community
- We are part of our community
- We listen and engage
- We are diverse and proud
- We are supportive and kind



Vision

- We think strategically and long-term
- We are evidence-based
- We are innovative and open-minded
- We try new things and take some risks
- We are stewards and legacy-makers



Integrity

- We do the right thing
- We live our values
- We are accountable
- We work as a team
- We learn from mistakes and celebrate successes



Respect

- We treat people well
- We expect to be treated well
- We are inclusive
- We are helpful
- We care



Brighton
Council

Our purpose:

To create a thriving place with opportunities for all.

Our values:

Community  Vision  Integrity  Respect 

Our goals:

GOAL 1:	GOAL 2:	GOAL 3:	GOAL 4:
Inspire a proud community that enjoys a comfortable life at every age	Ensure a sustainable environment	Manage infrastructure and growth effectively	Ensure a progressive, efficient and caring Council

Our strategies:

<p>1.1 Engage with and enable our community</p> <p>1.2 Build resilience and opportunity</p> <p>1.3 Ensure attractive local areas that provide social, recreational and economic opportunities</p> <p>1.4 Encourage a sense of pride, local identity and engaging activities</p>	<p>2.1 Acknowledge and respond to the climate change and biodiversity emergency</p> <p>2.2 Encourage respect and enjoyment of the natural environment</p> <p>2.3 Demonstrate strong environmental stewardship and leadership</p> <p>2.4 Ensure strategic planning and management of assets has a long term-sustainability and evidence-based approach</p>	<p>3.1 Implement strategic long-term asset management plan aligned to long-term financial plan</p> <p>3.2 Infrastructure development and service delivery are guided by strategic planning to cater for the needs of a growing and changing population</p> <p>3.3 Community facilities are safe, accessible and meet contemporary needs</p> <p>3.4 Advocate and facilitate investment in our region</p>	<p>4.1 Be big picture, long-term and evidence-based in our thinking</p> <p>4.2 Be well-governed, providing quality service and accountability to our community</p> <p>4.3 Ensure strong engagements and relationships to shape the agenda and advocate for our community</p> <p>4.4 Ensure financial and risk sustainability</p> <p>4.5 Ensure Council is a desirable place to work with exceptional workplace culture, attracting and retaining high-performing, committed and fulfilled staff</p>
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Elected Members Committee Representation

1 July 2024 – 30 June 2025



Cr Leigh Gray (Mayor)

Terms as Councillor:

2005–current

Term as Mayor:

2021–current

Committee representation:

- Planning Authority (Chairperson)
- General Managers Performance Review (Chairperson)
- Parks & Recreation
- Finance
- Environment & Climate
- Waste Management
- Community Development

Council representative:

- TasWater (Owner Rep)
- South-Central Sub Region (Chairperson)
- Southern Tasmanian Councils Authority
- LGAT General Management Committee
- Southern Tasmanian Regional Waste Authority



Cr Barbara Curran (Deputy Mayor)

Terms as Councillor:

1996–current

Term as Deputy Mayor:

2014–current

Committee representation:

- Finance (Chairperson)
- Environment & Climate (Chairperson)
- Community Development (Deputy Chairperson)
- General Managers Performance Review (Deputy Chairperson)
- Planning Authority
- Parks & Recreation
- Waste Management

Council representative:

- TasWater (Deputy Owner Rep)
- Southern Tasmanian Councils Authority
- Southern Tasmanian Regional Waste Authority
- South-Central Sub Region
- Greater Hobart Homelessness Alliance



Cr Aaron De La Torre

Term as Councillor:

2021–current

Committee representation:

- Community Development (Chairperson)
- Finance (Deputy Chairperson)
- Planning Authority
- Parks & Recreation
- Environment & Climate



Cr Peter Geard

Terms as Councillor:
1984–1993; 1997–current

Committee representation:

- Emergency Management Advisory Committee (Chairperson)
- Parks & Recreation (Chairperson)
- Planning Authority
- Finance
- Waste Management
- General Manager's Performance Review
- Community Development
- Audit Panel

Council representative:

- Hobart Fire Management Area Committee
- State Fire Commission (LGAT representative)



Cr Philip Owen

Term as Councillor:
1989–current

Committee representation:

- Waste Management (Chair)
- Planning Authority (Deputy Chairperson)
- Emergency Management Advisory Committee (Deputy Chairperson)
- Finance
- Parks & Recreation
- Environment & Climate
- Community Development
- Audit Panel

Council representative:

- Cycling South

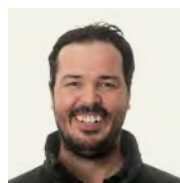


Cr Tennille Murtagh

Term as Councillor:
2018–current

Committee representation:

- Parks and Recreation
- Environment & Climate
- Waste Management
- Community Development
- Finance



Cr Greg Irons

Term as Councillor:
November 2022–current

Committee representation:

- Environment & Climate (Deputy Chairperson)
- Planning Authority
- Community Development

Council representative:

- Greater Hobart Homelessness Alliance



Cr John McMaster

Term as Councillor:
November 2022–current

Committee representation:

- Parks & Recreation
- Community Development
- Finance
- Waste Management



Cr Michael Whelan

Term as Councillor:
November 2022–current

Committee representation:

- Planning Authority
- Finance
- Parks & Recreation
- Waste Management
- Community Development
- General Manager's Performance Review



Elected Members Meeting Attendance

In accordance with section 72(1)(cc) of the *Local Government Act 1993*, Council is to record the attendance of each Councillor at meetings of the Council or any Council committee during the 2024/25 financial year.

	COUNCIL MEETING	ANNUAL GENERAL MEETING	COUNCIL WORKSHOPS	PLANNING AUTHORITY	PARKS & RECREATION COMMITTEE	FINANCE COMMITTEE	COMMUNITY DEVELOPMENT COMMITTEE	GENERAL MANAGERS PERFORMANCE REVIEW COMMITTEE
Total meetings held	12	1	12	4	2	1	3	2
Mayor L Gray	12	0	11	3	2	1	2	2
Deputy Mayor B Curran	12	1	11	4	Not on Committee	1	3	2
Cr A De La Torre	11	1	11	4	2	1	3	Not on Committee
Cr P Geard	10	1	7	2	2	1	2	2
Cr G Irons	8	1	8	4	Not on Committee	Not on Committee	2	Not on Committee
Cr J McMaster	12	1	12	Not on Committee	2	1	3	Not on Committee
Cr T Murtagh	10	0	6	Not on Committee	2	Not on Committee	1	Not on Committee
Cr P Owen	12	1	12	4	2	1	3	Not on Committee
Cr M Whelan	12	1	12	4	2	1	3	2
In attendance:								
Cr B Curran					2			
Cr G Irons					1			
Cr J McMaster				4				
Cr T Murtagh				3		1		

Note: Where an Elected Member may have been noted as not having attended a particular meeting, leave of absence would generally have been requested by the Elected Member and granted by the Council, pursuant to section 47 of the Local Government (Meeting Procedures) Regulations 2025.

Elected Members Learning & Development Activities

In accordance with Regulation 37(d) of the *Local Government (General) Regulations 2025*, Council is required to provide a statement of the core learning and development activities that each Councillor has completed during the 2024/25 financial year.

Mayor Leigh Gray

- Local Government Learning & Development Learning Package 1 – 100% completed
- Local Government Learning & Development Learning Package 2 – 100% completed
- Local Government Learning & Development Learning Package 3 – 100% completed
- Elected Members Professional Development Day
- Cultural Awareness Training
- Mayors Professional Development Day

Deputy Mayor Barbara Curran

- Local Government Learning & Development Learning Package 1 – 100% completed
- Local Government Learning & Development Learning Package 2 – 100% completed
- Local Government Learning & Development Learning Package 3 – 58% completed
- Deputy Mayors Professional Development Day
- Identification & awareness of child abuse workshop
- LGBTIQ+ equality & diversity in Local Government Forum

Councillor Aaron De La Torre

- Local Government Learning & Development Learning Package 1 – 100% completed
- Local Government Learning & Development Learning Package 2 – 100% completed
- Local Government Learning & Development Learning Package 3 – 58% completed
- IAP2 Certificate of Engagement*
- Grantmakers Forum*

**training undertaken through Employer*

Councillor Peter Geard

- Local Government Learning & Development Learning Package 1 – 0% completed
- Local Government Learning & Development Learning Package 2 – 0% completed
- Local Government Learning & Development Learning Package 3 – 0% completed
- Disaster and Emergency Management Conference
- Australasian Fire and Emergency Conference

Councillor Greg Irons

- Local Government Learning & Development Learning Package 1 – 100% completed
- Local Government Learning & Development Learning Package 2 – 100% completed
- Local Government Learning & Development Learning Package 3 – 83% completed
- Cultural Awareness Training
- Climate Change Forum

Councillor John McMaster

- Local Government Learning & Development Learning Package 1 – 100% completed
- Local Government Learning & Development Learning Package 2 – 100% completed
- Local Government Learning & Development Learning Package 3 – 25% completed
- Elected Members Professional Development Day
- Cultural Awareness Training

Councillor Tennille Murtagh

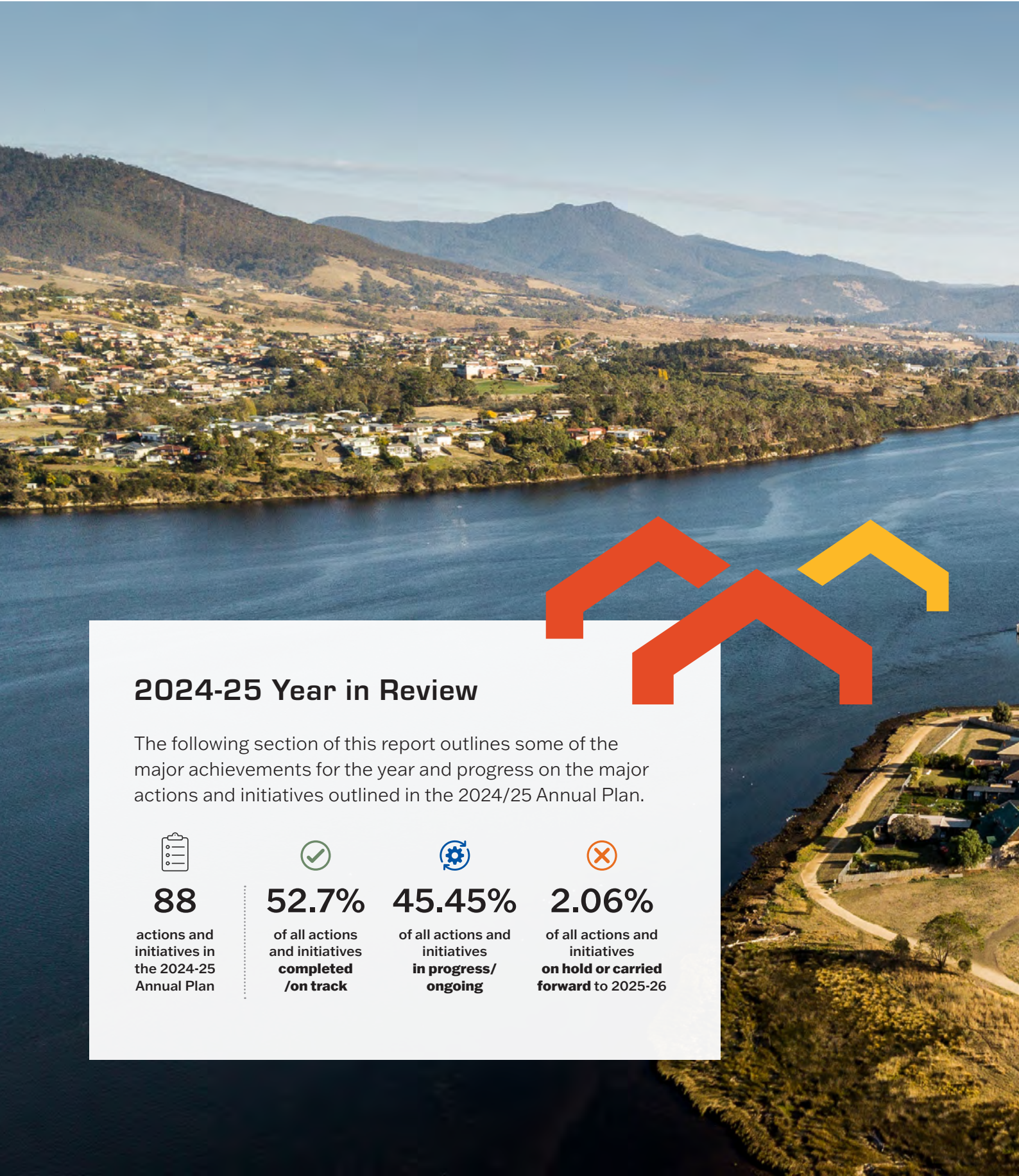
- Local Government Learning & Development Learning Package 1 – 0% completed
- Local Government Learning & Development Learning Package 2 – 0% completed
- Local Government Learning & Development Learning Package 3 – 0% completed

Councillor Philip Owen

- Local Government Learning & Development Learning Package 1 – 100% completed
- Local Government Learning & Development Learning Package 2 – 100% completed
- Local Government Learning & Development Learning Package 3 – 58% completed
- Elected Members Professional Development Day
- Cultural Awareness Training
- Health and Wellbeing Forum
- Identification & awareness of child abuse workshop

Councillor Michael Whelan

- Local Government Learning & Development Learning Package 1 – 100% completed
- Local Government Learning & Development Learning Package 2 – 100% completed
- Local Government Learning & Development Learning Package 3 – 8% completed
- Cultural Awareness Training



2024-25 Year in Review

The following section of this report outlines some of the major achievements for the year and progress on the major actions and initiatives outlined in the 2024/25 Annual Plan.



88

actions and initiatives in the 2024-25 Annual Plan



52.7%

of all actions and initiatives **completed /on track**



45.45%

of all actions and initiatives **in progress/ ongoing**



2.06%

of all actions and initiatives **on hold or carried forward to 2025-26**




Goal 1: Inspire a proud community that enjoys a comfortable life at every age

Engage with and enable our community

Establish an overarching Community Development Strategy, that incorporates a Youth Engagement Strategy.  IN PROGRESS/ONGOING


Implement a Community Engagement Framework.  IN PROGRESS/ONGOING


Continue to support Brighton Alive administration and coordination, including the Brighton Alive Youth Network, with a focus on education, training and personal/professional development.  COMPLETED/ON TRACK

Continue to support and grow the Brighton Youth Action Group (BYAG).  COMPLETED/ON TRACK

Implement the new Brighton Volunteering Strategy in conjunction with Volunteering Tasmania.  IN PROGRESS/ONGOING

Continue the publication of the *Brighton Community News* and provision of information via Council's website and social media platforms.  COMPLETED/ON TRACK


Engage with community on the use of public open space, to ensure best possible health and wellbeing outcomes for residents e.g. Bridgewater West Public Open Space Community Consultation project.  COMPLETED/ON TRACK


Continue to work with the Department of Education and schools, including to seek opportunities for young people and to share social capital and infrastructure, including the development of the Community Creators Program in primary and secondary schools within our Brighton Council area.  IN PROGRESS/ONGOING


Build resilience and opportunity


Continue to progress Council's reconciliation work with our local Aboriginal communities.  IN PROGRESS/ONGOING


Conduct community consultation with the LGBTIQA+ community in order to develop an LGBTIQA+ Action Plan for Brighton.  COMPLETED/ON TRACK

In partnership with the Tasmanian Aboriginal Legal Service (TALS) progress the establishment of a Community Youth Hub in Bridgewater for young people 12-25 years, to deliver much needed justice diversion services and other wrap around services to be available for all young people in our communities.  IN PROGRESS/ONGOING

Continue to advocate for and facilitate greater investment in local health services and long-term community health well-being solutions.  COMPLETED/ON TRACK

Continue prioritising and implementing recommendations from Council's Social Infrastructure Plan.  COMPLETED/ON TRACK

Continue ongoing roll out of new disabled access kerb ramps and continue improving disability access and aged friendly community infrastructure more generally.  IN PROGRESS/ONGOING

Engage with Government and sporting bodies to support the ongoing and increasing presence of sporting opportunities and infrastructure across the region.  COMPLETED/ON TRACK

Conduct immunisation clinics, annual school immunisations and promote the need for immunisation.



Ensure attractive local areas that provide social, recreational and economic opportunities

Implement Ted Jeffries Memorial Park upgrades, including new soccer pitches and clubrooms, play, car parking and street upgrades.



Finalise an update of Council's Open Space Strategy.



Construct spine pathway and associated upgrades, including a basketball half-court in the Bridgewater Parkland.



Consider community feedback for additional sections of gravel walkway along the Old Beach Foreshore from Morrisby Road to Blackstone Drive.



Renew master plan for the Lennox Park precinct, Old Beach.



Prepare a concept plan for a new playground in the open space area of Tivoli Green Estate.



Commence construction for the Ted Jeffries Memorial Park reserve.



Construct a new town square to create a civic heart for Brighton.



Complete the construction of a truck stop rest area and 'pocket park' in the Brighton Hub.



Encourage a sense of pride, local identity and engaging activities

Continue implementing actions from Council's Public Art Strategy.



Continue to support the Material Institute's community development work, including at Bond Place, Gagebrook and Eddington Street, Bridgewater.



Foster cultural, social, environmental and educative partnerships, activities and events.



Goal 2: Ensure a sustainable environment

Acknowledge and respond to the climate change and biodiversity emergency

Continue to implement the Climate Resilience Strategy.



Continue progress towards Council's Climate Change targets:

- corporate emission reduction target of 85% below 2021 levels by 2030 on the pathway to zero emissions by 2035 based on 2021 levels;
- 100% corporate renewable electricity generation by 2030, based on 2022 levels.



Continue transitioning Council's vehicle fleet and plant to low emissions options, hybrid and electric.



Continue implementing Council's Weed Management Strategy, Natural Resource Management Strategy and the Brighton Council Foreshore Management Plan.



Complete the review of the Greening Brighton Strategy and begin implementing the new Strategy.



Endorse the Brighton Council Climate Change Adaptation Plan 2024 and commence implementing key actions.



Prepare a Corporate Climate Change Mitigation Policy.



Encourage respect and enjoyment of the natural environment

Foster strategic partnerships with environmental and social organisations to enhance environmental management outcomes and build greater community engagement in local environmental and social activities.



Seek opportunities to educate the community about the region's significant natural values, such as interpretive signage, the BCN, online publications and other means.



Demonstrate a strong environmental stewardship and leadership

Continue Council's waste and sustainability education program and collaborate regionally and sector-wide when possible.



Continue Council's ongoing greening program in accordance with the updated Greening Brighton Strategy.



Respond to, and make publicly available, the findings of the Brighton Derwent River Foreshore Coastal Hazards Project.



Prepare a municipal wide Bushfire Mitigation Strategy and Dromedary Bushfire Management Plan.



Continue to support schools through collaboration and engagement, including with Council's waste, community development and sustainability education programs.



Ensure strategic planning and management of assets has a long-term sustainability and evidence-based approach

Prepare options for the long-term upgrading of council's waste management system and transfer station, with a focus on improving sustainability and reducing emissions, benefits to the community and financial outcomes.



Continue to pursue energy saving measures and lowering emissions from council assets, especially when there are favourable payback periods.



Promote opportunities for circular economy, renewable energy and general investment within the Brighton Hub and continue place-making improvements within the precinct.



Goal 3: Manage infrastructure and growth effectively

Implement strategic long-term asset management plan aligned to long-term financial plan

Embed new long-term Financial Plan and 10 Year Asset Plans into council decision making and keep budget processes and general rate increases consistent with these.	 COMPLETED/ON TRACK
Pursue grant opportunities that clearly align with Council's 10 Year Infrastructure Plans and other endorsed strategies.	 COMPLETED/ON TRACK
Review Council's Key Infrastructure Investments and Defined Infrastructure Charges Policy.	 COMPLETED/ON TRACK
Reconstruct sections of Glen Lea Road, Seymour Street, Andrew Street, Baskerville Road and Back Tea Tree Road.	 IN PROGRESS/ONGOING
Reseal sections of Rifle Range Road.	 COMPLETED/ON TRACK
Construct footpath linking the new Brighton High School to the south.	 IN PROGRESS/ONGOING
Commence upgrades to Council Offices to accommodate our growing workforce.	 IN PROGRESS/ONGOING

Infrastructure development and service delivery are guided by strategic planning to cater for the needs of a growing and changing population

Continue implementing the priority actions from the Brighton Industrial Estate Brand & Place Strategy, including the construction of the new driver rest area / pocket par, reface old entry signage and associated landscaping.	 COMPLETED/ON TRACK
Continue optimising use of council land for community benefit and long-term council sustainability, including exploring potential sales and purchases.	 IN PROGRESS/ONGOING
Prepare a Local Area Plan for the Brighton township.	 IN PROGRESS/ONGOING
Gain State and Federal Support to create a Master Plan for the growth precinct west of the new Bridgewater Bridge.	 IN PROGRESS/ONGOING
Prepare a Master Plan and planning scheme amendment for infill development around Sorell Street and Samuel Street, Bridgewater.	 COMPLETED/ON TRACK
Continue implementing the recommendations of the Old Beach Zoning Review.	 ON HOLD/CARRIED FORWARD
Represent Brighton's interests in the preparation of the new Southern Tasmania Regional Land Use Strategy, including the Urban Growth Boundary, residential growth, industrial analysis and all other land use matters.	 COMPLETED/ON TRACK
Prepare an Activity Centre Strategy to better understand the needs of our growing community.	 COMPLETED/ON TRACK
Prepare an Active Transport Strategy.	 COMPLETED/ON TRACK

Community facilities are safe, accessible and meet contemporary needs

Continue footpath network improvements, with specific attention to age and disability access improvements.



Continue upgrades and service levels of community parks, sporting and accessibility facilities.



Improve access to Bridgewater Parkland and foreshore precinct through construction of a new roundabout at the intersection of Eddington Street and Thompson Crescent and the construction of the pedestrian spine.



Advocate and facilitate investment in our region

Lobby and build relationships for a more holistic approach to public and affordable housing projects that have greater consideration and investment in design, quality, integration with surrounding infrastructure, community building and harmony and with a clear eye on the long-term legacy of single and collective projects.



Advocate and lobby for greater State and Federal investment in the infrastructure and services required to support important growth areas such as Brighton.



Lobby for and prepare grant applications for external funding for projects within Council's 10 Year Infrastructure Plans and key strategies.



Investigate mechanisms to minimize negative social and infrastructure impacts created by large numbers of multiple dwelling developments in close proximity, including lobbying for more equitable infrastructure and open space charging mechanisms.



Advocate for improved public and active transport, including bus and ferry infrastructure and services.



Continue to advocate for the significant freight route between Brighton and Cambridge to be taken over as a State Road and upgraded accordingly to meet current future needs for the State's economic growth.



Goal 4: Ensure a progressive, efficient and caring Council

Be big picture, long-term and evidenced based in our thinking

Continue implementing Brighton's 2050 Vision and Strategy 2023-2033.



Continue to participate actively in regional and sectoral activities, including via the SCS, Committee for Greater Hobart, City Deal/ Greater Hobart activities, LGAT and the Office of Local Government.



Continue to actively seek funding opportunities, in line with Council's 10 Year Infrastructure Plan, Master Plans and strategies.



Continue to participate fully in any relevant activities coming out of the Future of Local Government Review and ensure that the views of our council and our community are heard.



Pursue opportunities to partner with State and Federal Government on the master planning and development of the growth precinct west of the new Bridgewater Bridge.



Be well governed, providing quality service and accountability to our community

Continue to embed Council's endorsed values, strategies and policies at all levels throughout the organisation.



Continue the smooth and successful running of the 'Regional Jobs Hub' (Southcentral Workforce Network) on behalf of the region and support its on-going expansion of services and programs.



Continue to improve processes and efficiency to carry out Council's statutory obligations such as planning, building, plumbing, animal control, environmental health and an increased focus on improving compliance.



Ensure strong engagements and relationships to shape the agenda and advocate for our community

Engage with, and where possible collaborate with, all levels of government, regional bodies and with other councils to help realise the opportunities to ensure good outcomes for our community within a regional context.



Collaborate with Government to ensure best possible outcomes for our community.



Continue to build relationships with critical infrastructure authorities such as TasWater, TasNetworks, TasGas, Metro Tas, etc. to deliver community outcomes.



Ensure financial and risk sustainability

Closely monitor the local economic and social impacts of external circumstances and events, such as COVID-19, high inflation and geo-political instability.



Ensure integrated and active risk management.



Integrate climate change risks into key strategic documentation.



Ensure Council is a desirable place to work with exceptional workplace culture, attracting and retaining high performing, committed and fulfilled staff

Investigate and plan for potential Council Chambers and Depot renovation and expansion.




Ensure Brighton remains a desirable place to work with a reputation for being a progressive, caring, fulfilling place to work with a strong culture.




Provide relevant training and professional development to all staff.



Public Health

Conduct immunisation clinics, annual school immunisations and promote the need for immunisation.  **COMPLETED/ON TRACK**

Ensure proper provision of on-site effluent disposal in compliance with relevant standards.  **COMPLETED/ON TRACK**


Undertake routine inspection of places and public assembly, food premises, public health risk activities and water carters to ensure compliance with relevant legislation.  **COMPLETED/ON TRACK**


Promptly investigate environmental health complaints.  **COMPLETED/ON TRACK**


Maintain an effective analysis program for food in accordance with Department of Health South Regional Food Sampling Program and recreational waters for the Derwent Estuary Program, and general complaints.  **COMPLETED/ON TRACK**

Comply with COVID-19 guidelines and public health advice.  **COMPLETED/ON TRACK**

Risk Management

Continue to keep risk exposure to a minimum by helping reduce injuries and potential loss. Management practices will involve identifying risks, analysing and treating by taking appropriate action.  **COMPLETED/ON TRACK**

Continue to be proactive in inspections and reviews of roads, footpaths, written agreements with clubs/user groups, building and financial services, town planning and recreation functions.  **COMPLETED/ON TRACK**

Educate community groups on importance and activities involved with risk management.  **COMPLETED/ON TRACK**

Integrate climate change risks into key strategic documentation.  **IN PROGRESS/ONGOING**



▼ Old Beach



▲ Brighton Sports Pavilion

Community development and engagement

Our commitment to engaging with and enabling our community continued in earnest for 2024-25. Council is all too aware of the ongoing social challenges facing our community and the importance of supporting our incredible volunteers, community organisations and individuals who are filling the gaps in regard to supporting young people, addressing challenges around food security, mental health and wellbeing, family violence, social cohesion/inclusion and health services.

Brighton Council's approach is grounded very much in Asset Based Community Development (ABCD) principles. Supporting what community wants and empowering collective action, with a focus on our communities' strengths. ABCD is a powerful approach to community engagement and development that focuses on abilities and potential, rather than problems and deficits by discovering the resources that are already present in a community.

Discovering community strengths is a powerful and productive way to address problems and realise a collective vision.

By building relationships and creating the space for opportunities to emerge, community members are more in control of their own decision making. It is on this basis that we continue to move forward as a Council in the Community Development space and embrace the many community led opportunities we have in our area.

Key achievements

Council continued to support critical projects and initiatives that contribute to the health and wellbeing of our communities. We continue to strive to build resilience and opportunity in our communities and highlight the positive sense of pride and local identity that is strong among our communities. The local sense of pride and strength in community from Gagebrook to Brighton often goes unnoticed by the broader Tasmanian community but Council is determined to ensure this is acknowledged and positively reflected back to our communities by those outside our local neighbourhoods.

▼ Community Development team with Russell Cormac, TALS & BYAG members



Youth Engagement Worker

Council's Youth Engagement Worker continues to support young people within the community. With one of the youngest populations in Tasmania, this role is critical to Council's work alongside the Brighton Community. The Youth Engagement Worker is a qualified social worker and supports the Brighton Youth Action Group (BYAG) and all of its initiatives, including school holiday programs and community events. The role is also responsible for co-ordinating the Brighton Alive Youth Network. This group meets monthly as a network of those who work with or want to support young people in our area.

Other activities and networking that have been undertaken by the Youth Engagement Worker include:

- Working with the Greater Hobart Homelessness Alliance to create a Southern Tasmanian Local Government approach to combating homelessness.
- Regular attendance at Southern Councils' Salvos Street 2 Home network meetings to stay informed.
- Working with Gagebrook Primary School and members of School for Seniors to deliver a fortnightly, intergenerational Djembe drumming program that culminates in end of term assembly performances.
- Representative on the Greater Hobart Community Safety Network, which meets quarterly. This includes representatives from Tasmania Police, Brighton, Glenorchy, Hobart and Clarence Councils to share information on strategies and programs related to community safety. Tasmania Police share the latest statistics on safety and crime.
- Supporting the weekly 'Night Café', which was instigated and run by a young Brighton Youth Action Group (BYAG) member to engage with young people once a week from 4pm-6pm at the Civic Centre car park/Bridgewater Parkland, utilising the Communities for Children activity van.
- Participated in the process to develop community based targeted early intervention and prevention place-based initiatives in Brighton as part of the Brighton Youth Justice Early Intervention program funded by Youth Justice Reform (DECYP), working with several groups who applied for funding through the initiative.

Council utilises a 'soft entry' approach to engaging with young people, which also includes showing up once a week at Bond Place in Gagebrook and 'softly' inviting young people to join in drumming, have a chat or just time to sit and enjoy the rhythm.

Brighton Youth Action Group (BYAG)

BYAG has approximately twelve (12) plus members actively involved in leading initiatives to improve the lives of young people in our area and give them a voice in decision making. The BYAG actively work on developing ideas for engaging with the more disengaged young people in our area, running school holiday programs in our Brighton LGA, assisting with official Council events, advocating for better public transport services a stronger presence in youth mental health services, in our area and attending forums on issues such as youth homelessness. The BYAG have a lead role in running youth collaboration activities and consultation on the development of a Bridgewater Youth Hub and assisting with the Council's Community Creators program in a mentorship capacity at the Jordan River Learning Federation – Senior School.

In 2024-25 some of BYAG's key activities included:

- Co-ordinated the 2025 Youth Week 'Party in the Park' event in Bridgewater.
- Attended the Bridgewater Youth Hub Summit along with over 150 other young people from the Brighton region.
- Learning about the International Rights of the Child and, for example, how these link to a right to education and transport access.
- Media training with an experienced communications consultant.
- Joint strategic planning with Clarence City Council's Youth Network Advisory Group (YNAG).
- Reported to Legislative Council enquiry into access to transport in Brighton region.
- Participated in national Partnerships for Local Action and Community Empowerment (PLACE) tour of Brighton Municipality.

▼ Youth Voice in Action Forum



Brighton Alive and Brighton Youth Network

Brighton Council continues to co-ordinate the Brighton Alive network and Brighton Youth Network for local services, not for profits, community groups and community members to get together once a month and share information and knowledge that benefits our communities. In 2024-25, the meetings of the networks were once again given a focus on training and knowledge sharing opportunities through workshops and forums co-ordinated by Council. The vision is to start a community of practice for everyone who works in the community development space in any capacity in our area. In May 2025, the Jeder Institute, in conjunction with the Community Development team, delivered a dedicated Asset Based Community Development training attended by approximately 50 people from within and outside the Brighton area.

Brighton Place-based Youth Justice Grants

Brighton Alive, Brighton Youth Network and BYAG began working closely with a team from the Youth Justice Reform in the Department of Education, Children and Young People (DECYP). Youth Justice Reform partnered with the Brighton community to co-design and co-create early intervention and prevention initiatives aimed at reducing the number of children and young people entering the youth justice system. Through this “co-everything” process, Youth Justice Reform worked alongside local organisations, schools, police, Aboriginal people and organisations, community members, children, young people and their families - including those with youth justice system involvement. As a result of this process, a range of community based initiatives will be funded in 2025/26.

▼ BYAG



▼ Community Creators Pilot Program



Community Creators Pilot Program

Community Creators is a youth-focused initiative designed by Brighton Council to be facilitated in local schools in the Brighton area (primary and secondary). A pilot program has been conducted by the Brighton Council Community Development Officer in conjunction with a place-based worker from the Tasmanian Aboriginal Legal Service (TALS). The pilot program has been conducted in the Jordan River Learning Federation – Senior School (JRLF-SS) in 2024/25, with full and ongoing support of the school community.

The regular weekly sessions of one hour each, focus on capacity building, by giving young people a voice, leadership opportunities, and a sense of belonging, leading to an understanding of what it means to be part of a community. Its goal is to foster

youth-driven change, by encouraging young people to contribute creatively to their communities as the drivers of change. Through this project, young people, the school community, families, and the wider community collaborate on a shared journey towards empowerment and community-building.

LGBTIQA+ Community Consultation and Action Plan Development

Between October 2024 and February 2025 Brighton Council conducted a survey of LGBTIQA+ people, their families, friends, and allies who live, work, and visit the Brighton area to hear how Brighton can be more safe, welcoming and inclusive for all.

A consultation report was prepared for Council by La Trobe University and key recommendations identified were:

1. LGBTIQA+ inclusion training for council staff and Elected Members
2. Greater visibility of LGBTIQA+ inclusion in public spaces
3. Provide more gender-inclusive public amenities

A draft LGBTIQA+ Action Plan will now be developed for Council's consideration and adoption in 2025/26.



▼ Community Volunteer of the Year Geoff Hull



National Volunteer Week and Community Volunteer of the Year Awards

National Volunteer Week in 2025 included the Brighton Alive an Asset Based Community Development (ABCD) workshop open for all members of community to attend.

The Brighton Council Volunteer of the Year Awards were held in National Volunteer Week.

Congratulations to the winners for 2025.

Community Event of the Year
Kutalayna Collective for Sprinterfest in conjunction with the Material Institute.

Young Volunteer of the Year

Jazmine Smith for her work in community with BYAG, Engage Youth Cove Creek, Communities for Children – South East Tasmania Steering Committee and the Youth Hub Project Team.

Community Volunteer of the Year

Geoff Hull as a foundational member and President of the Brighton Community Food Hub Inc. Geoff works tirelessly sourcing low cost food and grocery items so families have access to affordable food via the Food Hub.



▲ Young Community Volunteer of the Year
Jazmine Smith

Tasmania's Child and Youth Safe Framework

At a state level, the Tasmanian Government have developed the Tasmania's Child and Youth Safe Organisations Framework, the Premier's Keeping Children Safer Priority and the Child and Youth Wellbeing Strategy: It takes a Tasmanian village.

The National Principles have been adopted in state legislation as Tasmania's Child and Youth Safe Standards for protecting children and young people from abuse in institutional settings in Tasmania.

From 1 January 2024, councils were required to comply with legislation that enables implementation of key elements of the Child and Youth Safe Organisations Framework.

As part of the framework and legislation, Council maintains an internal Child and Youth Safety Working Group to implement and communicate the standards across the organisation and support relevant community organisations in doing the same.

Keep Australia Beautiful (KAB) State Awards

In November 2024, Council hosted the KAB Tasmania State Awards in Bridgewater. Launceston City Council was announced as the overall winner for 2024 and went to the national awards in Beechworth Victoria in 2025. Once again, our local community shone at the awards with the following major category winners.

Major category winners were as follows:

Local Hero

Michael Casey

Community Health & Wellbeing

Kutalayna Collective

Behaviour Change (Joint winners)

**Under One Rainbow
& Reminder To Be Kinder
(Launceston City Council)**

Young Legends

Engage Youth Cove Creek

Litter (Highly Commended)

**Brighton Council And Loreto Housing
For 'Bin To Win'**

Population Category (2,000-3,000)

Gagebrook/Herdsman's Cove

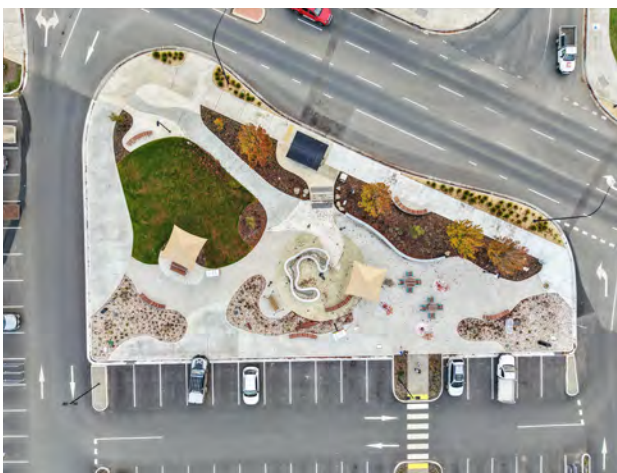


Bridgewater Youth Hub Project

In 2023 Council, agreed to progress the Bridgewater Youth Hub in partnership with the Tasmanian Aboriginal Legal Service (TALS). A Memorandum of Understanding (MOU) for the project was endorsed by Council and signed in December 2023.

In 2024/25 the TALS Project Officer in partnership with Council, BYAG and Brighton Alive, undertook extensive community engagement with young people and the community more broadly to identify the best way to nurture and grow our young people, prevent and reduce young people's contact with the criminal justice system, and using the strengths and voice of young people, cultural knowledge, lived experience and data, to design what will work best for our youth. This is an important change in how society and governments have previously seen initiatives like this and shifts the decision-making power and responsibility to the community level.

▼ Brighton Town Square opening



Community events and community development activities

Other events and learning opportunities co-ordinated by the Community Development Team in 2024-25 included:

- Brighton Council Community Grants Program.
- Development of Brighton Council Community Engagement Strategy.
- Development of Brighton Council Volunteer Policy.
- Supporting the Engage Youth Cove Creek fortnightly activities for young people in Gagebrook.
- Youth Week celebrations.
- BYAG participation in NAIDOC Week 2024.
- Garage Sale Trail.
- ANZAC Day service.
- New Bridgewater Bridge opening celebrations.
- Opening of new playground at Cris Fitzpatrick Park in Gagebrook.
- Opening of Brighton Town Square.
- Sprinterfest at Material Institute.
- We Stand Together Against Racism (WeSTAR) awareness campaign and walk against racism.
- 'Bin to Win' at the Waste Transfer Station in partnership with Loreto Housing.
- Place Project (Tasmania) Gatherings (sharing of place-based stories, approaches and knowledge).
- Hosted national Partnerships for Local Action and Community Empowerment (PLACE) tour of Brighton Municipality.
- Community Christmas Carols Celebration.

Climate, environment and sustainability

Climate

Council remains strongly committed to addressing climate change, guided by the Brighton Climate Change and Resilience Strategy. This year, efforts focused on understanding climate risks to both Council and the community, and on planning for adaptation and resilience building. Key actions included the development of a corporate Adaptation Plan, a Bushfire Mitigation Strategy for the municipality, a Bushfire Mitigation Plan for Dromedary, and a formal response to the Derwent River Foreshore Coastal Hazards Report.

Tracking greenhouse gas emissions continues to be a key priority for Council. This year, corporate emissions totalled 6,634 tonnes of carbon dioxide equivalent, with 94% of emissions coming from the management of municipal-wide landfilled waste. Despite a small increase from last year, overall emissions have decreased by 43% since 2021. Excitingly, Brighton was one of only five councils in Tasmania to secure funding through the federal government's Community Energy Upgrades Fund, which will bring renewable energy to the Pontville Regional Sports Complex and upgrade its hot water system to electric, helping move closer to a low-carbon future.

▼ Brighton Town Square



Partnerships and collaboration are at the core of Council's climate action. Working with the Derwent Catchment Project and Kutalayna Collective, Council is delivering a climate adaptation project at Green Point Reserve, strengthening both environmental outcomes and cultural connections to Country. Council also played a key leadership role in the Regional Climate Change Initiative, coordinating efforts across southern councils to address shared climate challenges.

Key climate highlights include:

- \$140,000 of successful grant funding awarded
- 4 adaptation-related plans developed

▼ Greening Brighton



Environment

Following a review of the Brighton Street Tree Strategy by the Derwent Catchment Project, the Greening Brighton Strategy was developed to guide Council's urban greening efforts over the next decade. This forward-looking strategy aims to enhance tree canopy cover and urban greening across the municipality, with a strong emphasis on climate resilience and increased biodiversity, improved health and wellbeing, and active community participation. It sets an ambitious annual target of a 1% increase in canopy cover, working toward a total urban canopy cover of 25% by 2033.

In parallel, Council's Natural Resource Management and Weed Management Strategies continue to play a vital role in protecting and enhancing our natural assets, ensuring a healthy and sustainable environment for current and future generations.

Key environmental achievements included:

- 90 trees planted
- 3,900 understorey plants planted
- 20 truckloads of African Boxthorn removed
- 2 Weed Management Plans developed
- 1 ecological burn facilitated
- 340 plants given away
- 60 trees, grasses & shrubs rehabilitated
- 14 Community Events run

Sustainability

Council's Waste Education Officer supported local primary and secondary schools with curriculum-aligned classroom incursions, lesson plans, and educational materials focused on sustainability and waste reduction. Through ongoing engagement, the majority of Brighton's schools joined a stationery recycling program and introduced a council-sponsored FOGO service this year.

More broadly, Council actively promoted sustainability initiatives during the year through the Brighton Community News, encouraging waste reduction and circular economy practices. Support was provided for several key waste reduction events, including Garage Sale Trail and Bin to Win. Additionally, in partnership with the Resource Work Cooperative, Council established a new e-waste collection point at the Waste Transfer Station, making it easier for residents to responsibly dispose of electronic waste.

Key sustainability highlights included:

- 78kgs of batteries recycled*
- 30kgs of x-rays recycled*
- 20kgs of fabric recycled*
- 25kgs of VHS tapes recycled*

*via the Hard to Recycle Unit at the Council Chambers

- 100+ kgs of e-waste recycled
- 6 primary schools, 2 high schools and 1 early learning centre engaged
- 5 school stationery recycling programs launched
- 1 additional school signed up to a FOGO service, bringing the total to 5



▲ Bin to Win



▲ Recycling at the Council Chambers





Statistics

2024/25

ANIMAL CONTROL	
Total number of dogs registered with Council	3804
Number of complaints	99
Number of dogs taken to Hobart Dog Home	99
LAND USE PLANNING AND BUILDING	
Number of Development Applications received	204
Number of Development Applications approved	185
Number of Subdivision Applications processed	38
Number of Subdivision Application approved	27
Total number of new lots created	73 land lots + 60 strata lots
Number of Building Permits processed	164
Value of Building Approvals	\$108M
PUBLIC HEALTH	
Number of Vaccinations	400
Number of Food Premises Registered	150
Number of Complaints	205
Number of Food Samples Taken	3
Number of on-site Wastewater Applications	40
Total Expenditure on Public Health	\$23,000

Legislative Requirements

Public Interest Disclosures

Under section 86 of the *Public Interest Disclosures Act 2002*, Council is required to report on any disclosures about improper conduct by its public officers or Brighton Council.

- 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 2024/25;
- 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.

Statement of Land Donated

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 2024/25 financial year.

Contracts for the supply of Goods & Services

Regulation 30(1) of *Local Government (General) Regulations 2025* 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 2024/25 financial year.

- Stabilised Pavements of Australia – \$729,254 – Andrew Street road reconstruction Stage 2
- SLS Landscape Group – \$738,015 – Brighton Town Square construction
- SawScope Pty Ltd – \$655,726 – Eddington Street Roundabout and Carpark Upgrade
- Andrew Walter Constructions – \$674,624 – Seymour Street Car Park construction and Soccer Field Upgrade
- Stabilised Pavements of Australia – \$519,141 – Seymour Street road reconstruction
- Maveric Builders Pty Ltd – \$1,105,986 – Construction of Ted Jeffries Memorial Park Soccer Club Rooms
- Veolia Environmental Services (Australia) Pty Ltd – \$ 6,020,635 – Collection of waste, recyclables and FOGO from domestic premises (for a period of 7 years commencing 21 August 2024)

Regulation 28(i) of the *Local Government (General) Regulations 2025* requires that Council reports any contracts for the supply or provision of goods and services granted in extenuating circumstances during the financial year.

- No contract was awarded.

Regulation 30(3) of *Local Government (General) Regulations 2025* 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.

- Andrew Walter Constructions – \$191,758
– Rehabilitate Glen Lea Road from Linda Avenue to number 20 Glen Lea Road

Local Government Shared Services

During 2024/25, over 79.25 hours of professional services were provided by Brighton to other councils delivering a net benefit to Council of \$5,690.21.

Code of Conduct Complaints

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 2024/25.

In accordance with Section 72(1)(bb) of the *Local Government Act 1993*, it is reported that the total cost met by Council in respect of Code of Conduct complaints was \$0.00.

Dispute Resolution Process

In accordance with Regulation 37(a) of the *Local Government (General) Regulations 2025*, Council is required to maintain a record of the number of disputes, including whether they were determined, withdrawn or underway, and their total costs. It is reported that there were no disputes to report.

Enterprise Powers Statement

In accordance with Section 72(1)(ca), Council is required 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*.

Risk Management

Risk Management is an integral part of Brighton Council's management practice in achieving our strategic objectives and ensuring the sustainability of our operations. With the aim to reduce risk exposure, Council has a maturing risk profile and is adopting a comprehensive strategic approach to risk management.

Our staff continue to invest considerable time and effort in implementing Council's Risk Management Strategy. This process involves identifying potential risks, analysing their potential damage and introducing controls to minimise risk.

Report from the Chairperson of the Audit Panel

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 has increased its knowledge and understanding of cyber security risk and has put in place risk mitigation controls to manage this, especially as malicious cyber-attacks are becoming more regular and sophisticated.

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.

Public Health Statement

In accordance with Section 72(1)(ab) of the *Local Government Act 1993* Council is to include a statement of its goals and objectives for public health for 2024/25. This statement details the extent to which Council has carried out its functions under the *Public Health Act 1997* and *Food Act 2003*.

Key actions identified under Council's Public Health program include continuing to provide school immunisation programs; continuing to register and monitor food premises; continuing to ensure wastewater is effectively disposed of; continuing to raise awareness of notifiable diseases in the community; and maintaining an Emergency Management Plan for the Brighton local government area that will provide safeguards for the health and safety of the community.

Brighton Council's Audit Panel was formally established by a decision of Council. The operation of the Panel is guided by Council's Audit Panel Charter which is based on the requirements of the Local Government (Audit Panels) Order issued by the Minister for Local Government under section 85B (1) of the *Local Government Act 1993*.

Audit Panel membership and meetings

Membership of the Audit Panel comprises two Councillors and two independent members.

Cr Phil Owen and Cr Peter Geard represented Council on the Audit Panel during 2024-25 along with the independent members of the Panel, Ric De Santi (Chair) and David Strong.

Meetings of the Panel

The Panel continued to operate in accordance with a comprehensive work plan to meet its role and responsibilities under its Charter. The work plan specifies at least four meetings each year which are scheduled to align with the timing of key activities required under the Charter. Other meetings are convened as needed, though none were required in the financial year. From time to time, Panel members also attend other workshops, presentations and briefings, including those provided by Audit Tasmania.

This year, the Panel met five times in August, September and November 2024, and March and May 2025.

In addition to Panel members, meetings were also attended by a range of Council staff including the Chief Executive Officer, Director Corporate Services (who acts as secretariat for the Panel), along with other senior staff of Council.

Representatives from Council's external auditors, Audit Tasmania also attended Audit Panel meetings as necessary.

Role of the Panel

The principal purpose of the Audit Panel is to assist the Council in fulfilling its responsibilities relating to the review of the Council's performance and compliance in the following areas:

- The Annual Financial Statements of the Council accurately represent the state of affairs of the Council.
- That the Strategic Plan; Annual Plan; Long-Term Financial Management & Strategic Plans; Long-Term Strategic Asset Management Plan; Asset Management Strategic Plan; and Asset Management Policy and integrated and document under which all assumptions have been made.
- Reviewing accounting procedures, internal controls, anti-fraud, anticorruption and risk management systems, controls and policies that are in place which safeguards the Council's long-term financial position.
- Compliance with all provisions of the *Local Government Act 1993* and any other relevant legislation.
- Actioning and the reviewing effectiveness of previous recommendations made by the Panel.

The Panel serve as an independent and objective party to review all financial information presented to the local community.

External and Internal Audit

External Audit

As legislated, Council's external audit service is provided by Audit Tasmania office (TAO), whose staff attended Audit Panel meetings as required during the 2024-25 financial year. During these meeting, the Audit Panel and TAO officers discussed the Report to Those Charged with Governance and Memorandum of Audit Findings for the 2023-24 audit as well as the 2024-25 Financial Audit Strategy and Plan, including a review of key audit areas identified for the year.

The Panel also noted relevant recommendations from TAO Performance Audit Reports tabled during the year.

All findings from audits by TAO are included in an Audit Actions Register and monitored by the Panel for completion. It was pleasing to note the high level of completion of actions in response to these recommendations with the register showing only three outstanding actions at our May 2025 meeting, down from 12 in August 2024.

The Audit Panel will continue to monitor progress on unresolved matters during 2025-26.

Other Panel activities during the reporting period

During the year under review the Audit Panel:

- Reviewed and provided feedback on the Financial Statements for the financial year ended June 2024.
- Reviewed commentary in the 2024 Annual Report to ensure consistency with the Financial Statements.
- Met with TAO to discuss the 2023-24 audit and any issues that arose, and recommendations made.
- Oversaw the 2024-25 External Audit planning process.
- Continued to review and advocate for implementation of outstanding audit recommendations.
- Discussed implications of Audit Tasmania Update to Local Government.
- Regularly reviewed and commented on Management Reports.
- Received updates and discussed Council's Risk Management Policy and Framework.
- Provided feedback on Council's:
 - Investment Policy
 - Fraud and Corruption Policy
 - Received an update and discussed developments in the asset management area relating to asset management plans, strategy and policy from the Director Asset Services.
 - Provided feedback on the 2025-26 budget.
 - Received status updates on Legislative Compliance, Significant Risk, Insurance and Legal Matters.
 - Monitored effects of changes to legislation.
 - Monitored and discussed developments relating to WHS.
 - Reviewed the Audit Panel Charter.
 - Regularly reviewed the Audit Panel's annual work plan.

The Panel thanks the Chief Executive Officer, Director Corporate Services and other Senior Managers and subject matter experts for their diligent support to, and positive engagement with, the Panel during the year.

Ric De Santi

Audit Panel Chairperson

Financial Report





Independent Auditor's Report
To the Councillors of Brighton Council
Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Brighton Council (Council), which comprises the statement of financial position as at 30 June 2025 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification signed by the Chief Executive Officer.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, Council's financial position as at 30 June 2025 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

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

My audit responsibility does not extend to the budget figures included in the financial report, nor the asset renewal funding ratio disclosed in note 10(e) to the financial report and accordingly, I express no opinion on them. Furthermore, I express no opinion on the Chief Executive Officer'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.

Responsibilities of the Chief Executive Officer for the Financial Report

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

Auditor's Responsibilities for the Audit of the Financial Report

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

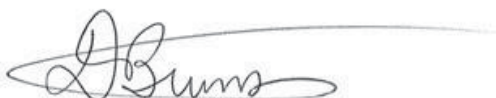
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

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

doubt on Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Council to cease to continue as a going concern.

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

I communicate with the Chief Executive Officer 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.



Derek Burns
Assistant Auditor-General
Delegate of the Auditor-General

24 October 2025
Hobart

Brighton Council

ANNUAL FINANCIAL REPORT
For the Year Ended 30 June 2025

**Brighton Council
Financial Report
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Brighton Council
2024-2025 Financial Report

Statement of Comprehensive Income
For the Year Ended 30 June 2025

	Note	Budget 2025 \$	Actual 2025 \$	Actual 2024 \$
Income				
Recurrent income				
Rates and charges	2.1	15,293,921	15,427,311	13,691,351
Statutory fees and fines	2.2	743,000	866,788	871,987
User fees	2.3	910,200	1,303,369	934,402
Grants	2.4	2,166,583	2,801,385	2,819,864
Contributions - cash	2.5	250,000	190,681	294,630
Interest	2.6	372,000	449,194	416,023
Commercial Activities	2.7	1,183,350	2,024,076	1,372,873
Investment revenue from Water Corporation	2.9, 5.1	739,200	739,200	739,200
		21,658,254	23,802,004	21,140,330
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	903,567	2,774,164	2,839,419
Contributions - non-monetary assets	2.5	-	7,634,227	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	-	124,229	34,201
		903,567	10,532,620	2,873,620
Total income		22,561,821	34,334,624	24,013,950
Expenses				
Employee benefits	3.1	(5,429,875)	(7,919,678)	(7,101,606)
Materials and services	3.2	(8,150,621)	(8,529,039)	(7,248,302)
Contributions	3.3	(1,402,440)	(1,364,382)	(1,306,206)
Commercial activities	3.5	(20,000)	(31,420)	(166,645)
Depreciation and amortisation	3.4	(3,966,578)	(4,538,481)	(4,144,328)
Other expenses	3.6	(438,834)	(490,034)	(397,334)
Total expenses		(19,408,348)	(22,873,034)	(20,364,421)
Net result for the year from continuing operations		3,153,473	11,461,589	3,649,529
Net result for the year		-	11,461,589	3,649,529
Other comprehensive income				
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment	5.1, 8.1	-	974,419	2,628,041
Net asset revaluation increment/(decrement)	8.1	-	4,241,305	62,567,811
Total Other Comprehensive Income		-	5,215,724	65,195,852
Total Comprehensive result		3,153,473	16,677,313	68,845,381

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

Brighton Council
2024-2025 Financial Report

Statement of Financial Position
As at 30 June 2025

	Note	2025 \$	2024 \$
Assets			
Current assets			
Cash and cash equivalents	4.1	5,776,400	3,271,621
Trade and other receivables	4.2	2,253,962	1,374,780
Investments	4.3	2,700,224	700,215
Other assets	4.4	548,092	309,777
Assets held for sale	4.5	705,514	5,953,078
Total current assets		11,984,192	11,609,471
Non-current assets			
Trade and other receivables	4.2	64,935	64,039
Investment in water corporation	5.1	50,908,345	49,933,926
Property, infrastructure, plant and equipment	6.1	259,250,802	242,748,643
Intangible assets	6.2	-	-
Total non-current assets		310,224,082	292,746,608
Total assets		322,208,274	304,356,079
Liabilities			
Current liabilities			
Trade and other payables	7.1	1,690,852	987,565
Deposits held	7.2	509,423	760,354
Provisions	7.3	1,407,082	1,383,031
Contract liabilities	7.4	2,433,000	1,141,315
Interest-bearing loans and borrowings	7.5	-	720,000
Total current liabilities		6,040,357	4,992,265
Non-current liabilities			
Provisions	7.3	264,079	137,289
Interest-bearing loans and borrowings	7.5	-	-
Total non-current liabilities		264,079	137,289
Total liabilities		6,304,436	5,129,555
Net Assets		315,903,838	299,226,525
Equity			
Accumulated surplus		168,910,120	157,448,530
Reserves	8.1	146,993,718	141,777,994
Total Equity		315,903,838	299,226,525

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

Brighton Council
2024-2025 Financial Report

Statement of Cash Flows
For the Year Ended 30 June 2025

		2025 Inflows/ (Outflows) \$	2024 Inflows/ (Outflows) \$
Cash flows from operating activities	Note		
Rates		15,244,787	13,748,660
Statutory fees and fines (including GST)		762,484	871,987
User charges and other fines		548,146	2,253,131
Grants		3,348,927	1,181,067
Developer contributions		190,681	294,630
Interest received		448,298	414,098
Commercial Income		1,983,091	1,372,873
Dividends	2.9	739,200	739,200
Payments to suppliers - (including GST)		(7,732,308)	(7,264,655)
Payments to employees		(7,768,837)	(7,024,334)
Commercial Expenses		(31,420)	(166,645)
Other payments		(1,854,416)	(3,525,413)
Net cash provided by (used in) operating activities	8.2	5,878,633	2,894,599
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(9,589,249)	(15,018,967)
Proceeds from sale of property, infrastructure, plant and equipment		5,795,933	242,478
Capital grants		3,390,402	2,839,419
Redemption off (Payment for) Investments		(2,000,009)	1,949,991
Net cash provided by (used in) investing activities		(2,402,923)	(9,987,079)
Cash flows from financing activities			
Proceeds from deposits held		271,707	462,154
Payment from deposits held		(522,638)	(219,070)
Repayments of interest bearing loans and borrowings		(720,000)	-
Net cash provided by (used in) financing activities		(970,931)	243,084
Net increase (decrease) in cash and cash equivalents		2,504,779	(6,849,396)
Cash and cash equivalents at the beginning of the financial year		3,271,621	10,121,017
Cash and cash equivalents at the end of the financial year	8.3	5,776,400	3,271,621

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

Brighton Council
2024-2025 Financial Report

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

	Note	Accumulated Surplus 2025 \$	Asset Revaluation Reserve 2025 \$	Fair Value Reserve 2025 \$	Total Equity 2025 \$
2025					
Balance at beginning of the financial year		157,448,530	143,234,941	(1,456,947)	299,226,524
Net result for the year		11,461,589	-	-	11,461,589
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	5.1,8.1	-	-	974,419	974,419
Net asset revaluation increment/(decrement)	8.1	-	4,241,305	-	4,241,305
Total comprehensive income		168,910,120	147,476,246	(482,528)	315,903,838
Balance at end of the financial year		168,910,120	147,476,246	(482,528)	315,903,838
2024					
Balance at beginning of the financial year		153,799,001	80,667,130	(4,084,988)	230,381,143
Net result for the year		3,649,529	-	-	3,649,529
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	5.1,8.1	-	-	2,628,041	2,628,041
Net asset revaluation increment/(decrement)	8.1	-	62,567,811	-	62,567,811
Total comprehensive income		157,448,530	143,234,941	(1,456,947)	299,226,525
Balance at end of the financial year		157,448,530	143,234,941	(1,456,947)	299,226,525

The above statement should be read with the accompanying notes.

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

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 general purpose financial report that consists of Statements of Comprehensive Income, Financial Position, Changes in Equity, Cash Flows, and notes accompanying these financial statements for the 2025 financial year. 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.

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.

1.3 Use of judgements and estimates

Judgements and Assumptions

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

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

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

Employee entitlements

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

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 8.4.

Fair value of property, infrastructure, 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.

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

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						
2024 - 2025	1,902,935	282,065	2,185,000	2,235,391	(50,391)	33,570,297
2023 - 2024	1,293,890	322,510	1,616,400	2,362,954	(746,554)	32,919,209
Community Services						
2024 - 2025	1,089,847	7,318	1,097,165	1,287,504	(190,339)	-
2023 - 2024	622,726	-	622,726	1,076,495	(453,769)	-
Corporate Services						
2024 - 2025	-	1,421,188	1,421,188	3,329,715	(1,908,527)	-
2023 - 2024	-	1,013,741	1,013,741	2,740,443	(1,726,702)	-
Environmental Health/Environmental Management						
2024 - 2025	-	343,756	343,756	451,098	(107,342)	-
2023 - 2024	30,818	310,024	340,842	501,354	(160,512)	-
Parks and Recreation						
2024 - 2025	-	7,981,834	7,981,834	2,632,190	5,349,644	14,937,741
2023 - 2024	993,687	454,196	1,447,883	2,509,262	(1,061,379)	14,935,241
Planning Services						
2024 - 2025	-	400,072	400,072	1,493,677	(1,093,605)	-
2023 - 2024	47,901	352,072	399,973	1,108,009	(708,036)	-
Rates & Charges						
2024 - 2025	-	12,505,542	12,505,542	-	12,505,542	-
2023 - 2024	-	11,058,506	11,058,506	-	11,058,506	-
Roads, Streets & Bridges						
2024 - 2025	871,229	629,056	1,500,285	5,860,000	(4,359,715)	148,745,226
2023 - 2024	551,842	952,443	1,504,285	5,127,460	(3,623,175)	134,117,601
Tas Water						
2024 - 2025	-	739,200	739,200	-	739,200	50,908,345
2023 - 2024	-	739,200	739,200	-	739,200	49,933,926
Unallocated Services						
2024 - 2025	1,711,539	1,158,060	2,869,599	1,862,153	1,007,446	74,046,865
2023 - 2024	2,118,419	231,393	2,349,812	1,936,019	413,793	72,450,104
Waste Management						
2024 - 2025	-	3,290,981	3,290,981	3,721,305	(430,324)	-
2023 - 2024	-	2,967,013	2,967,013	3,048,856	(81,843)	-
Total						
2024 - 2025	5,575,550	28,759,072	34,334,622	22,873,033	11,461,589	322,208,274
2023 - 2024	5,659,283	18,401,098	24,060,381	20,410,852	3,649,529	304,356,079

Brighton Council

2024-2025 Financial Report

Notes to the Financial Report

For the Year Ended 30 June 2025

1.4 Functions/Activities of the Council (Continued)

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

	2025	2024
	\$	\$
Current assets	11,984,192	11,609,471
Non-current assets	310,224,082	292,746,608
	322,208,274	304,356,079

(c) 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 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.

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 2 Revenue		
Note 2.1 Rates and charges		
General	11,321,426	9,932,977
Garbage charge	2,250,443	2,098,194
Garbage charge - FOGO	511,842	457,129
Fire Levy	1,184,115	1,125,529
Waste Levy Charge	159,485	77,522
Total rates and charges	15,427,311	13,691,351

The date of the latest general revaluation of land for rating purposes within the municipality was 1 January 2018, and the valuation was first applied in the rating year commencing 1 July 2019. The Waste Levy was previously included in the Garbage Charge, but is now separately disclosed.

Accounting policy

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

Note 2.2 Statutory fees and fines		
Infringements and costs	91,623	87,179
Town planning fees	400,071	352,072
Land information certificates	124,375	119,436
Permits	250,719	313,301
Total statutory fees and fines	866,788	871,987

Accounting policy

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

Note 2.3 User fees		
Council Fees & Charges	511,460	422,747
Community Newspaper	16,338	14,779
Refuse Site Entry	369,209	334,169
Other Revenue	404,362	162,708
Total user fees	1,303,369	934,402

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.

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 2.4 Grants		
Grants were received in respect of the following:		
Summary of grants		
Federally funded grants	4,079,019	4,009,947
State funded grants	1,276,289	1,624,491
Others	220,241	24,845
Total	5,575,549	5,659,283
Grants - Recurrent		
Commonwealth Government Financial Assistance Grants	1,711,539	2,118,419
Department of Health	-	2,450
Department of Premier & Cabinet	2,000	47,900
Department of Industry, Science, Energy & Resources	6,000	30,818
Department of Communities - Workforce Development	-	-
Department of State Growth - Jobs Tasmania	1,026,359	615,276
Department of Employment & Workplace Relations	6,000	5,000
Department of Police, Fire & Emergency Management	35,000	-
Southern Midlands Council	11,087	-
Workskills	3,400	-
Total recurrent grants	2,801,385	2,819,864
Capital grants received specifically for new or upgraded assets		
Commonwealth Government - Roads to Recovery	-	499,133
Department of Infrastructure Transport & Regional Development	2,031,945	230,000
Department of Premier & Cabinet	109,469	-
Department of Industry, Science, Energy & Resources	329,535	22,142
Local Government Association of Tasmania	205,754	-
Department of Health	-	1,109,434
Department of Communities	-	906,155
Department of State Growth	97,461	52,709
Brighton Agricultural Society	-	15,045
Dogs Tasmania Club	-	4,800
Total capital grants	2,774,164	2,839,419
Total Grants	5,575,549	5,659,283
In both years the Commonwealth has made early payment of the grant instalments for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2024-2025 by \$2,462,076, (2023-2024 by \$2,555,520). 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 under by \$750,537 (2023-2024 under by \$437,101).		
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:		
Operating		
Balance of unspent funds at 1 July	503,342	309,976
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	638,946	455,850
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	(181,316)
Less: Funds received in prior year but revenue recognised and funds spent in current year	(91,404)	(81,168)
Balance of unspent funds at 30 June	1,050,884	503,342
Capital		
Balance of unspent funds at 1 July	99,827	2,141,771
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	716,065	-
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(99,827)	(2,041,944)
Less: Funds received in prior year but revenue recognised and funds spent in current year	-	-
Balance of unspent funds at 30 June	716,065	99,827
Total unspent funds - disclosed as contract liability (refer note 7.4)	1,766,948	603,168

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
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.		

Note 2.5 Contributions

(a) Cash		
Public Open Space	190,681	294,630
Total	190,681	294,630
(b) Non-monetary assets		
Land - Subdivision Donation	460,000	-
Drainage - Subdivision Donation	3,416,140	-
Road - Subdivision Donation	3,758,087	-
Total	7,634,227	-
Total contributions	7,824,908	294,630

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.		

Note 2.6 Interest

Interest on financial assets	396,183	373,941
Interest on rates	53,011	42,082
Total interest	449,194	416,023

Accounting policy		
Interest income		
Interest is recognised progressively as it is earned.		

Note 2.7 Commercial Activities

Councilwise Sale	1,036,500	-
Professional Services & Private Works	550,787	1,011,203
Rental income	395,807	321,784
In-Kind Support	40,982	39,886
Total commercial activities	2,024,076	1,372,873

Council does not consider this a Significant Business Activity. In the 2024/2025 year Council was paid out the remaining contract for the sale of Councilwise. This was paid seven years earlier than anticipated and resulted in a one off payment of \$1,036,500.

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.		

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment.		
Proceeds of sale	150,869	242,478
Write down value of assets disposed	(26,640)	(208,277)
Total Net gain/(loss) on disposal	124,229	34,201

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.

Note 2.9 Investment revenue from water corporation		
Dividend revenue received	739,200	739,200
Total investment revenue from water corporation	739,200	739,200

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.

Note 3.1 Employee benefits		
Wages and salaries	6,851,192	6,241,739
Workers compensation	63,218	87,631
Payroll Tax	290,778	214,387
Superannuation	654,307	566,108
Other Employee Related Expenses	292,386	243,081
	8,151,881	7,352,945
Less amounts capitalised	(232,203)	(251,339)
Total employee benefits	7,919,678	7,101,606

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.

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 3.2 Materials and services		
Bank Fees	35,063	32,015
Building Maintenance	590,898	828,452
Climate Resilience	4,960	652
Collection Fees	37,347	41,735
Community Liasion	29,191	17,744
Community Newspaper	88,309	81,416
Contract Recycling	577,619	636,861
Fire Abatement	17,396	16,697
FOGO Collection & Disposal	324,729	300,292
Software Costs	113,531	125,416
Contractors	108,096	179,704
Land Tax	92,675	68,428
Insurance Premiums	362,976	282,780
Refuse Collection	476,015	257,038
Weed Control	100,491	83,124
Planning Legal Fees & Masterplans	573,038	231,557
Building Overheads	273,188	207,247
Reserve Maintenance	948,860	896,622
Road & Bridge Maintenance	992,796	757,121
Telephones	62,128	70,781
Street Lighting	118,477	152,561
Waste Bin Replacement	121,255	68,498
Waste Transfer Station & Tipping Expense	1,662,798	1,188,789
Waste Education	30,083	37,488
Printing & Stationery	36,627	31,950
Postage	48,324	33,741
Other	702,169	619,593
Total materials and services	8,529,039	7,248,302

Accounting policy

Materials and services expense

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

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

Note 3.3 Contributions

State Fire Commission Levy	1,160,838	1,112,860
Ten Lives	10,000	-
Cycling South	3,000	3,000
Committee for Greater Hobart	3,000	-
Tasmanian Canine Defence League	64,761	76,219
Local Government Association of Tasmania	52,060	50,683
Derwent Estuary	16,173	15,856
Valuation Charges	54,550	39,874
Southern Tasmanian Councils Association	-	7,715
Total contributions	1,364,382	1,306,206

Accounting policy

Contributions

Contributions to external organisations are expensed as incurred.

Brighton Council

2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 3.4 Depreciation and amortisation		
<i>Property</i>		
Buildings	743,693	694,216
<i>Plant and Equipment</i>		
Plant and Vehicles	296,303	274,691
Furniture and Equipment	30,915	42,302
Small Machinery	12,098	10,398
<i>Infrastructure</i>		
Roads	2,608,079	2,537,758
Bridges	195,706	187,927
Drainage	651,687	397,036
Total depreciation and amortisation	4,538,481	4,144,328

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

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 3.5 Commercial Activities		
Professional Services and Private Works	31,420	166,645
Total commercial activities	31,420	166,645

Accounting Policy

Commercial Activities

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

Note 3.6 Other expenses

External auditors' remuneration (Tasmanian Audit Office)	60,300	57,435
Audit Panel Fees	9,500	8,500
Grants and Donations	129,980	52,442
Councillors' allowances	224,653	214,059
Councillors' Expenses	49,424	54,349
Bad Debt Write Off net of provision movement	16,177	10,548
Total other expenses	490,034	397,334

External audit fees for 2024/2025 Annual audit \$45,000 & Other Acquitalls \$15,300 & 2023/2024 Annual audit \$53,000 & Other Acquitalls \$4,435.

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

Note 4.1 Cash and cash equivalents

Cash on hand	3,060	4,179
Cash at bank	5,773,340	3,267,443
Total cash and cash equivalents	5,776,400	3,271,621

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:

i) Deposits held (note 7.2)	509,423	760,354
ii) Leave Provisions (note 7.3)	1,671,161	1,520,320
iii) Unexpended Grant (note 7.4)	1,766,948	603,168
Restricted funds	3,947,532	2,883,843
Total uncommitted cash and cash equivalents	1,828,868	387,779
Total investments (note 4.3)	2,700,224	700,215
Total unrestricted funds	4,529,092	1,087,994

Council's cash and cash equivalents were low in the 2023/24 year due to the impending settlement of the newly built Medical Centre in September.

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.

Brighton Council

2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 4.2 Trade and other receivables		
<i>Current</i>		
Rates debtors	559,853	383,088
Infringements	370,986	266,682
Licences	15,115	18,659
Other debtors	1,308,103	685,564
Provision for expected credit loss - other debtors	(50,283)	(34,106)
GST receivable	50,188	54,893
Total	2,253,962	1,374,780
<i>Non-current</i>		
Mortgages over land sold	64,935	64,039
Total	64,935	64,039
Total trade and other receivables	2,318,897	1,438,819
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July	(34,106)	(35,541)
Increase / (decrease) in provision recognised in profit or loss	(16,177)	1,435
Carrying amount at 30 June	(50,283)	(34,106)

For ageing analysis of the financial assets, refer to note 8.7

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.

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 4.3 Investments		
Current		
Managed funds	-	700,215
Term deposits - more than 3 months	2,700,224	-
Total investments	2,700,224	700,215

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.

Note 4.4 Other Assets		
Prepayments	143,394	27,438
Accrued Income	404,698	282,340
Total Other Assets	548,092	309,777

Note 4.5 Assets held for sale		
Land held for resale	705,514	5,953,078
Total assets held for sale	705,514	5,953,078

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. In the 2023/2024 Council built a medical centre on land held for resale, settlement occurred in September 2024.

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.

Note 5 Investments

Note 5.1 Investment in water corporation		
Opening balance	49,933,926	47,305,885
Change in fair value of investment	974,419	2,628,041
Total investment in water corporation	50,908,345	49,933,926

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 2025, Council holds 2.64% (2024 2.64%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution.

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 6 Non-current assets			
Note 6.1 Property, infrastructure, plant and equipment		2025	2024
		\$	\$
Summary			
at cost		6,541,465	6,211,544
Less accumulated depreciation		(1,808,168)	(2,699,192)
		4,733,297	3,512,352
at fair value as at 30 June		344,047,320	322,254,481
Less accumulated depreciation		(89,529,815)	(83,018,190)
		254,517,505	239,236,291
Total		259,250,802	242,748,643
Property			
Land			
at fair value as at 30 June		14,937,741	14,935,241
		14,937,741	14,935,241
Land under roads			
at fair value at 30 June		57,264,241	57,264,241
		57,264,241	57,264,241
Total Land		72,201,982	72,199,482
Buildings			
at fair value as at 30 June		37,750,792	36,318,312
Less accumulated depreciation		(4,180,495)	(3,399,103)
Total Buildings		33,570,297	32,919,209
Total Property		105,772,279	105,118,691
Plant and Equipment			
Plant, machinery and equipment			
at cost		2,785,663	2,626,028
Less accumulated depreciation		(1,343,219)	(1,319,267)
		1,442,444	1,306,761
Furniture and Equipment			
at cost		494,978	1,418,990
Less accumulated depreciation		(340,925)	(1,234,022)
		154,053	184,968
Small Machinery			
at cost		157,290	182,447
Less accumulated depreciation		(124,024)	(145,903)
		33,266	36,544
Total Plant and Equipment		1,629,763	1,528,273
Infrastructure			
Roads			
at fair value as at 30 June		154,889,078	140,093,225
Less accumulated depreciation		(58,501,431)	(54,334,603)
		96,387,647	85,758,622
Bridges			
at fair value as at 30 June		9,293,989	9,012,610
Less accumulated depreciation		(3,540,633)	(3,250,501)
		5,753,356	5,762,109
Drainage			
at fair value as at 30 June		69,911,479	64,630,852
Less accumulated depreciation		(23,307,256)	(22,033,982)
		46,604,223	42,596,869
Total Infrastructure		148,745,226	134,117,600

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 6.1 Property, infrastructure, plant and equipment (cont.)	2025	2024
	\$	\$
<i>Works in progress</i>		
Buildings at cost	623,365	15,581
Roads at cost	1,083,455	1,797,484
Reserves at cost	1,384,462	170,545
Drainage at cost	12,252	470
<i>Total Works in progress</i>	<u>3,103,534</u>	<u>1,984,080</u>
<i>Total property, infrastructure, plant and equipment</i>	<u>259,250,802</u>	<u>242,748,643</u>

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

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

Reconciliation of property, infrastructure, plant and equipment

2025	Balance at beginning of financial year	Acquisition of assets *	Revaluation increments (decrements) (note 8.1)	Depreciation and amortisation (note 3.4)	Written down value of disposals	Transfers In/Out	Balance at end of financial year
Property							
Land	14,935,241	370,000	-	-	-	(367,500)	14,937,741
Land under roads	57,264,241	-	-	-	-	-	57,264,241
Total land	72,199,482	370,000	-	-	-	(367,500)	72,201,982
Buildings	32,919,209	1,082,133	292,524	(743,693)	-	20,124	33,570,297
Total buildings	32,919,209	1,082,133	292,524	(743,693)	-	20,124	33,570,297
Total property	105,118,691	1,452,133	292,524	(743,693)	-	(347,376)	105,772,279
Plant and Equipment							
Plant, machinery and equipment	1,306,761	458,626	-	(296,303)	(26,640)	-	1,442,444
Furniture and Equipment	184,968	-	-	(30,915)	-	-	154,053
Small Machinery	36,544	8,820	-	(12,098)	-	-	33,266
Total plant and equipment	1,528,273	467,446	-	(339,316)	(26,640)	-	1,629,763
Infrastructure							
Roads	85,758,621	8,985,255	2,552,445	(2,608,079)	-	1,699,405	96,387,647
Bridges	5,762,109	33,516	153,437	(195,706)	-	-	5,753,356
Drainage	42,596,869	3,416,141	1,242,900	(651,687)	-	-	46,604,223
Total infrastructure	134,117,599	12,434,912	3,948,782	(3,455,472)	-	1,699,405	148,745,226
Works in progress							
Buildings	186,126	1,993,001	-	-	-	(50,124)	2,129,003
Roads	1,797,484	863,730	-	-	-	(1,699,405)	961,809
Drainage	470	12,252	-	-	-	-	12,722
Total works in progress	1,984,080	2,868,983	-	-	-	(1,749,529)	3,103,534
Total property, infrastructure, plant and equipment	242,748,643	17,223,474	4,241,306	(4,538,481)	(26,640)	(397,500)	259,250,802

* Acquisition of Assets includes non-monetary contributions, note 2.5(b).

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

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

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

2024	Balance at beginning of financial year	Acquisition of assets *	Revaluation increments (decrements) (note 8.1)	Depreciation and amortisation (note 3.4)	Written down value of disposals	Transfers In/Out	Balance at end of financial year
Property							
Land	14,137,741	880,000	-	-	(82,500)	-	14,935,241
Land under roads	18,790,891	-	38,473,350	-	-	-	57,264,241
Total land	32,928,632	880,000	38,473,350	-	(82,500)	-	72,199,482
Buildings	26,583,518	2,356,905	3,814,877	(694,216)	-	858,125	32,919,209
Total buildings	26,583,518	2,356,905	3,814,877	(694,216)	-	858,125	32,919,209
Total property	59,512,150	3,236,905	42,288,227	(694,216)	(82,500)	858,125	105,118,691
Plant and Equipment							
Plant, machinery and equipment	1,119,941	587,288	-	(274,691)	(125,777)	-	1,306,761
Furniture and equipment	227,270	-	-	(42,302)	-	-	184,968
Small machinery	44,852	2,090	-	(10,398)	-	-	36,544
Total plant and equipment	1,392,063	589,378	-	(327,391)	(125,777)	-	1,528,273
Infrastructure							
Roads	78,470,070	3,794,660	3,279,412	(2,537,758)	-	2,752,236	85,758,621
Bridges	5,727,884	-	222,152	(187,927)	-	-	5,762,109
Drainage	26,215,885	-	16,778,020	(397,036)	-	-	42,596,869
Total infrastructure	110,413,839	3,794,660	20,279,584	(3,122,721)	-	2,752,236	134,117,599
Works in progress							
Buildings	858,125	186,126	-	-	-	(858,125)	186,126
Roads	2,752,236	1,797,484	-	-	-	(2,752,236)	1,797,484
Drainage	-	470	-	-	-	-	470
Total works in progress	3,610,361	1,984,080	-	-	-	(3,610,361)	1,984,080
Total property, infrastructure, plant and equipment	174,928,413	9,605,023	62,567,811	(4,144,328)	(208,277)	-	242,748,644

* Acquisition of Assets includes non-monetary contributions, note 2.5(b).

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Notes to the Financial Report
For the Year Ended 30 June 2025

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

Accounting policy

Recognition and measurement of assets

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

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

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

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

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

Accounting policy (Cont.)	
Revaluation	
Council has adopted the following valuation bases for its non-current assets:	
Land	fair value
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
<p>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 <i>Property, Plant & Equipment</i> and AASB 13 <i>Fair Value Measurement</i>. 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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	
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.	

Brighton Council
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Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 6.2 Intangible assets		
Software at cost	-	30,000
less accumulated amortisation	-	(30,000)
Total intangible assets	-	-

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-house5 years

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 7 Current liabilities		
Note 7.1 Trade and other payables		
Trade payables	475,624	150,350
Accrued expenses	1,179,776	825,092
GST payable	35,452	12,123
Total trade and other payables	1,690,852	987,565

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 8.7

Note 7.2 Deposits Held		
Refundable subdivision deposits	482,589	733,803
Refundable hall booking deposits	26,834	26,551
Total deposits held	509,423	760,354

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.

	Annual leave	Long service leave	Total
Note 7.3 Provisions			
2025			
Balance at beginning of the financial year	814,713	705,607	1,520,320
Net Additional provisions	35,062	115,779	150,841
Balance at the end of the financial year	849,775	821,386	1,671,161
Current	849,775	557,307	1,407,082
Non-current	-	264,079	264,079
Total provisions	849,775	821,386	1,671,161
2024			
Balance at beginning of the financial year	749,141	693,907	1,443,048
Net Additional provisions	65,572	11,700	77,272
Balance at the end of the financial year	814,713	705,607	1,520,320
Current	814,713	568,318	1,383,031
Non-current	-	137,289	137,289
Total provisions	814,713	705,607	1,520,320

(a) Employee benefits

	2025	2024
Employee Numbers (Head Count)	80	75

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 8.4.

v) Defined contribution plans

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

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 7.4 Contract Liabilities		
Rates and charges in advance	327,512	330,719
Grant Liability	1,766,948	603,168
Infrastructure Contribution	259,890	207,428
Revenue Received in Advance	78,650	-
Total Contract Liabilities	2,433,000	1,141,315

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.
- iii) Infrastructure Contributions are amounts that have been received by Council in relation to upgrading of Council assets outside the budget process. Revenue will be recognised when expenditure is undertaken.

Note 7.5 Interest-bearing loans and borrowings

Borrowings - secured	-	720,000
Total interest bearing loans and borrowings	-	720,000

Borrowings

Borrowings are secured over rates payable

The maturity profile for Council's borrowings is

Within one year	-	720,000
Later than one year and not later than five years	-	-
Total	-	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.

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8 Other financial information

Note 8.1 Reserves

(a) Asset revaluation reserve

2025 Property

	Balance at beginning of reporting year \$	Increment/(Decrement) \$	Balance at end of reporting year \$
Land	10,257,589	-	10,257,589
Land Under Roads	44,974,317	-	44,974,317
Buildings	7,726,661	292,524	8,019,185
	62,958,567	292,524	63,251,091

Infrastructure

Roads	42,428,245	2,552,444	44,980,689
Bridges	3,155,082	153,437	3,308,519
Drainage	34,693,047	1,242,900	35,935,947
	80,276,374	3,948,781	84,225,155

Total asset revaluation reserve

143,234,941 **4,241,305** **147,476,246**

2024 Property

Land	10,257,589	-	10,257,589
Land under Roads	6,500,967	38,473,350	44,974,317
Buildings	3,911,784	3,814,877	7,726,661
	20,670,340	42,288,227	62,958,567

Infrastructure

Roads	39,148,833	3,279,412	42,428,245
Bridges	2,932,930	222,152	3,155,082
Drainage	17,915,027	16,778,020	34,693,047
	59,996,790	20,279,584	80,276,374

Total asset revaluation reserve

80,667,130 **62,567,811** **143,234,941**

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

2025 Equity Investment assets

Investment in water corporation	(1,456,947)	974,419	(482,528)
Total fair value reserve	(1,456,947)	974,419	(482,528)

2024 Equity Investment assets

Investment in water corporation	(4,084,988)	2,628,041	(1,456,947)
Total fair value reserve	(4,084,988)	2,628,041	(1,456,947)

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.

	2025	2024
	\$	\$
Asset Revaluation Reserve	147,476,246	143,234,941
Fair Value Reserve	(482,528)	(1,456,947)
Total Reserves	146,993,718	141,777,994

Brighton Council
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Notes to the Financial Report
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Note 8.2 Reconciliation of cash flows from operating activities to surplus (deficit)		
Net results for the year	11,461,589	3,649,529
Depreciation/amortisation	4,538,481	4,144,328
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(124,229)	(34,201)
Contributions non monetary	(7,634,227)	-
Capital grants received specifically for new or upgraded assets	(2,774,164)	(2,839,419)
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	(880,078)	(487,892)
Decrease/(increase) in other assets	(238,315)	40,131
Increase/(decrease) in trade and other payables	703,287	(16,353)
Increase/(decrease) in provisions	150,841	77,272
Increase/(decrease) in contract liabilities relating to operating activities	675,447	(1,638,797)
Net cash provided by/(used in) operating activities	5,878,633	2,894,597
 Reconciliation of liabilities arising from financing activities		
Cash received from bonds held	(271,707)	(462,153)
Cash repayments from bonds held	522,638	219,070
Net cash provided by/(used in) financing activities	250,931	(243,084)
 Note 8.3 Reconciliation of cash and cash equivalents		
Cash and cash equivalents (see note 4.1)	5,776,400	3,271,621
Total reconciliation of cash and cash equivalents	5,776,400	3,271,621

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8.4 Superannuation

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of 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 2025 Council contributed 3.5% (2024, 3.5%) 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, Council is required to meet its share of the deficiency.

Deloitte Consulting Pty Ltd undertook the last actuarial review of the Fund at 30 June 2023. The review disclosed that at that time the net market value of assets available for funding member benefits was \$48,442,000, the value of vested benefits was \$39,789,000 the surplus over vested benefits was \$8,653,000, the value of total accrued benefits was \$39,479,000 and the number of members in the fund was 77. These amounts relate to all members of the Fund at the date of valuation and no asset or liability is recorded in the Spirit Super's financial statements for Council employees.

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

- Net Investment Return 4.5% p.a.
- Salary Inflation 3.00% 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 2023
- 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 2023.
- 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 2028.

Given the strong financial position of the Fund, the Actuary recommended that the Council consider their contribution holiday and contribute 0% of salaries towards the defined benefit arrangements in the Fund from 1 July 2024 until 1 July 2027. This contribution rate is subject to normal review processes which include reviewing the contribution rate if needed to respond to extreme movements in financial markets. In addition, employers pay contributions towards defined benefit members' accumulation accounts where required by agreements.

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 2026 and is expected to be completed late in 2026.

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 2023 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 2020.

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 15.2 of the Spirit Super 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. 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.
- The application of Fund assets on Spirit Super being wound-up is set out in Rule 20.2. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependants in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).

The Trust Deed does not contemplate the Fund withdrawing from Spirit Super.
- The Fund is a defined benefit Fund.
- The 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 \$2,599 (2023-2024, \$2,552), and the amount paid to accumulation schemes was \$958,378 (2023-2024, \$841,022).

Brighton Council

2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8.4 Superannuation (continued)

- During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$2,600, and the amount to be paid to accumulation schemes is \$1,040,000.
- As reported on the first page of this note, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2023. Favourable investment returns, since that date, has seen further improvements in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2026.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2024, showed that the Fund had assets of \$41.80 million and members' Vested Benefits were \$32.60 million. These amounts represented 0.14% and 0.11% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2024 the Fund had 55 members and the total employer contributions and member contributions for the year ending 30 June 2024 were \$668,923 and \$151,839 respectively.

Fund	2025 \$	2024 \$
Defined benefits fund		
Employer contributions to Spirit Super	2,599	2,552
	<u>2,599</u>	<u>2,552</u>
Accumulation funds		
Employer contributions to all accumulation funds	958,378	841,022
	<u>958,378</u>	<u>841,022</u>

Note 8.5 Commitments

Capital Expenditure Commitments

Roads	-	99,826
Buildings	716,063	-
Total Capital expenditure commitments	<u>716,063</u>	<u>99,826</u>

Contractual commitments

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

Garbage collection contract	2,120,712	-
Recycling Collection Contract	1,545,912	
FOGO collection contract	1,611,741	30,665
Total contractual commitments	<u>5,278,365</u>	<u>30,665</u>

A new waste contract was signed in August 2024 for a seven year term. This contract is for all facets of kerbside collection.

Note 8.6 Contingent liabilities and contingent assets

Contingent liabilities

There are no contingent liabilities or contingent assets

Note 8.7 Financial Instruments**Managing Financial Risk**

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

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

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

(a) Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises from interest bearing financial assets and liabilities 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

- 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.

2024-2025 Financial Report

For the Year Ended 30 June 2025

2025

	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	3.85%	5,773,340	-	-	-	3,060	5,776,400
Investments	4.22%	-	2,700,224	-	-	-	2,700,224
Trade and other receivables	10.30%	624,788	-	-	-	1,643,921	2,268,709
Investment in water corporation		-	-	-	-	50,908,345	50,908,345
Total financial assets		6,398,128	2,700,224	-	-	52,555,326	61,653,678
Financial liabilities							
Trade and other payables		-	-	-	-	1,655,400	1,655,400
Trust funds and deposits		-	-	-	-	509,423	509,423
Interest-bearing loans and borrowings		-	-	-	-	-	-
Total financial liabilities		-	-	-	-	2,164,823	2,164,823
Net financial assets (liabilities)		6,398,128	2,700,224	-	-	50,390,503	59,488,855

2024

	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	4.35%	3,267,443	-	-	-	4,179	3,271,621
Investments	5.05%	-	700,215	-	-	-	700,215
Trade and other receivables	9.85%	447,127	-	-	-	936,798	1,383,926
Investment in water corporation		-	-	-	-	49,933,926	49,933,926
Total financial assets		3,714,570	700,215	-	-	50,874,903	55,289,688
Financial liabilities							
Trade and other payables		-	-	-	-	975,442	975,442
Trust funds and deposits		-	-	-	-	760,354	760,354
Interest-bearing loans and borrowings	1.92%	-	-	-	-	720,000	720,000
Total financial liabilities		-	-	-	-	2,455,797	2,455,797
Net financial assets (liabilities)		3,714,570	700,215	-	-	48,419,107	52,833,891

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8.7 Financial Instruments (Continued)

(b) Credit risk

Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in our Statement of Financial Position. To help manage this risk we 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 8.6.

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

	Financial Institutions (AAA credit rating)	Government agencies (BBB credit rating)	Other (min BBB credit rating)	Total
2025	\$	\$	\$	\$
Cash and cash equivalents	5,776,400	-	-	5,776,400
Total contractual financial assets	5,776,400	-	-	5,776,400
2024				
Cash and cash equivalents	3,271,621	-	-	3,271,621
Total contractual financial assets	3,271,621	-	-	3,271,621

Movement in Provisions for Impairment of Trade and Other Receivables

	2025	2024
	\$	\$
Balance at the beginning of the year	34,106	35,540
New Provisions recognised during the year	16,177	-1,434
Balance at end of year	50,283	34,106

Ageing of Trade and Other Receivables

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

	2025	2024
	\$	\$
Current (not yet due)	791,980	533,021
Past due by up to 30 days	397,388	9,574
Past due between 31 and 180 days	91,001	119,485
Past due between 181 and 365 days	130,791	134,759
Past due by more than 1 year	842,897	612,046
Total Trade & Other Receivables	2,254,057	1,408,886

Brighton Council
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Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8.7 Financial Instruments (Continued)

(b) Credit risk (Continued)

Ageing of individually impaired Trade and Other Receivables

At balance date, other debtors representing financial assets with a nominal value of \$50,283 in 2024-2025 (2023-24 \$34,106) were impaired. The amount of the provision raised against these debtors was \$50,283 in 2024-2025 (2023-24 \$31,106). The individually impaired debtors relate to general and sundry debtor and have been impaired as a result of their doubtful collection. Included in this ageing of debtors are outstanding rates debts that are being recovered on the sale of the property. 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:

	2025	2024
	\$	\$
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	50,283	34,106
Total Trade & Other Receivables	50,283	34,106

(c) Liquidity risk

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

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

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).

2025	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$	\$	\$	\$	\$	\$	\$
Trade and other payables	1,655,400	-	-	-	-	1,655,400	1,655,400
Trust funds and deposits	509,423	-	-	-	-	509,423	509,423
Interest-bearing loans and borrowings	-	-	-	-	-	-	-
Total financial liabilities	2,164,823	-	-	-	-	2,164,823	2,164,823

2024	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$	\$	\$	\$	\$	\$	\$
Trade and other payables	975,442	-	-	-	-	975,442	975,442
Trust funds and deposits	760,354	-	-	-	-	760,354	760,354
Interest-bearing loans and borrowings	720,000	-	-	-	-	720,000	720,000
Total financial liabilities	2,455,796	-	-	-	-	2,455,796	2,455,796

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8.7 Financial Instruments (Continued)

(d) Market risk

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

Sensitivity disclosure analysis

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

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

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2025	\$	\$	\$	\$	\$
Financial assets:					
Cash and cash equivalents	5,773,340	(57,733)	(57,733)	57,733	57,733
Investments	2,700,224	(27,002)	(27,002)	27,002	27,002
Trade and other receivables	2,268,709	(22,687)	(22,687)	22,687	22,687
Financial liabilities:					
Interest-bearing loans and borrowings	-	-	-	-	-

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2024	\$	\$	\$	\$	\$
Financial assets:					
Cash and cash equivalents	3,267,443	(32,674)	(32,674)	32,674	32,674
Investments	764,254	(7,643)	(7,643)	7,643	7,643
Trade and other receivables	1,319,887	(13,199)	(13,199)	13,199	13,199
Financial liabilities:					
Interest-bearing loans and borrowings	720,000	(7,200)	(7,200)	7,200	7,200

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		Aggregate net fair value	
	2025	2024	2025	2024
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	5,776,400	3,271,621	5,776,400	3,271,621
Investments	2,700,224	700,215	2,700,224	700,215
Trade and other receivables	2,268,709	1,383,926	2,268,709	1,383,926
Investment in water corporation	50,908,345	49,933,926	50,908,345	49,933,926
Total financial assets	61,653,678	55,289,688	61,653,678	55,289,688
Financial liabilities				
Trade and other payables	1,655,400	975,442	1,655,400	975,442
Trust funds and deposits	509,423	760,354	509,423	760,354
Interest-bearing loans and borrowings	-	720,000	-	720,000
Total financial liabilities	2,164,823	2,455,797	2,164,823	2,455,797

Brighton Council
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Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8.8 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 and land under roads
 - Buildings, including footpaths & 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 2025.

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

As at 30 June 2025

	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
Recurring fair value measurements					
Investment in water corporation	5.1	-	-	50,908,345	50,908,345
Land and land under roads	6.1	-	14,937,741	57,264,241	72,201,982
Buildings	6.1	-	33,570,297	-	33,570,297
Roads	6.1	-	-	96,387,647	96,387,647
Bridges	6.1	-	-	5,753,356	5,753,356
Drainage	6.1	-	-	46,604,223	46,604,223
		-	48,508,038	256,917,812	305,425,850
Non-recurring fair value measurements					
Assets held for sale	4.5	-	705,514	-	705,514
		-	705,514	-	705,514

As at 30 June 2024

	Note	Level 1 \$	Level 2 \$	Restated Level 3 \$	Restated Total \$
Recurring fair value measurements					
Investment in water corporation	5.1	-	-	49,933,926	49,933,926
Land and land under roads	6.1	-	14,935,241	57,264,241	72,199,482
Buildings	6.1	-	32,919,209	-	32,919,209
Roads	6.1	-	-	85,758,622	85,758,622
Bridges	6.1	-	-	5,762,109	5,762,109
Drainage	6.1	-	-	42,596,869	42,596,869
		-	47,854,450	241,315,767	289,170,217
Non-recurring fair value measurements					
Assets held for sale	4.5	-	5,953,078	-	5,953,078
		-	5,953,078	-	5,953,078

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Notes to the Financial Report
For the Year Ended 30 June 2025

Note 8.8 Fair Value Measurements (Continued)

(a) Fair Value Hierarchy (Continued)

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 (Continued)

Land

Land fair values were determined by a qualified independent valuer LG Valuation Services Pty Ltd effective 30 June 2019. Since that date to ensure the current values represent fair value, Council have applied an index of 10% as at 30 June 2022 and 50% as at 30 June 2023, using the Index/adjustment factor from The Valuer General's Office. The next full valuation is planned for 30 June 2026.

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

The value of the Land Under Road network at 30 June 2025 is based on valuation data determined by the Valuer-General. The valuation approach uses adjusted land values and areas for all properties within the municipality depending upon its classification and then applying a discount appropriate to the respective classification. This adjustment is an unobservable input in the valuation. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0.79577 and \$58.18703 per square metre. This was last valued as at 30th June 2024.

Buildings

The fair value of buildings were determined by a qualified independent valuer LG Valuation Services Pty Ltd valued 1st July 2018 but effective 30 June 2019. Indexation occurs for these buildings each year based on the ABS Building Construction Tasmania 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, as at March 2025 this was .91%. 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.

Note 8.8 Fair Value Measurements (Continued)

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 2023 on current unit pricing. Indexation of road assets is undertaken each year based on the ABS Producer Price Index for road and bridge construction. The indexation used was for the June 2025 quarter this being 2.74%.

Bridges

A full valuation of bridges assets was undertaken by independent valuers, TasSpan, effective 30 June 2023. 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. Indexation of bridge assets is undertaken each year based on the ABS Producer Price Index for road and bridge construction. The indexation used was for the June 2025 quarter this being 2.74%.

Drainage

A full valuation of drainage infrastructure was undertaken by Council's Engineer, effective 30 June 2024. 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. Indexation of drainage assets is undertaken each year based on the ABS Producer Price Index for road and bridge construction. The indexation used was for the June 2025 quarter this being 2.74%.

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 has 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 8.7 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).

Brighton Council
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Notes to the Financial Report
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Note 8.9 Events occurring after balance date

- (a) There are no events occurring after the balance date.

Note 9 Other matters

Note 9.1 Related party transactions

- (i) Councillor Remuneration 2025

Name	Position	Period	Allowances	Total Compensation AASB 124	Expenses ¹	Total allowances and expenses section 72
			\$	\$	\$	\$
Leigh Gray	Mayor	Full Year	\$62,916	\$62,916	-	\$62,916
Barbara Curran	Deputy Mayor	Full Year	\$35,052	\$35,052	-	\$35,052
Peter Geard	Councillor	Full Year	\$17,976	\$17,976	-	\$17,976
Aaron De La Torre	Councillor	Full Year	\$17,976	\$17,976	-	\$17,976
Philip Owen	Councillor	Full Year	\$17,976	\$17,976	\$432	\$18,408
Tennille Murtagh	Councillor	Full Year	\$17,976	\$17,976	-	\$17,976
Greg Irons	Councillor	Full Year	\$17,976	\$17,976	-	\$17,976
Michael Whelan	Councillor	Full Year	\$17,976	\$17,976	-	\$17,976
John McMaster	Councillor	Full Year	\$17,976	\$17,976	\$414	\$18,390
Total			\$223,800	\$223,800	\$846	\$224,646

Councillor Remuneration 2024

Name	Position	Period	Allowances	Total Compensation AASB 124	Expenses ¹	Total allowances and expenses section 72
			\$	\$	\$	\$
Leigh Gray	Mayor	Full Year	\$59,936	\$59,936	-	\$59,936
Barbara Curran	Deputy Mayor	Full Year	\$33,394	\$33,394	-	\$33,394
Peter Geard	Councillor	Full Year	\$17,126	\$17,126	-	\$17,126
Aaron De La Torre	Councillor	Full Year	\$17,126	\$17,126	-	\$17,126
Philip Owen	Councillor	Full Year	\$17,126	\$17,126	\$402	\$17,528
Tennille Murtagh	Councillor	Full Year	\$17,126	\$17,126	-	\$17,126
Greg Irons	Councillor	Full Year	\$17,126	\$17,126	-	\$17,126
Michael Whelan	Councillor	Full Year	\$17,126	\$17,126	-	\$17,126
John McMaster	Councillor	Full Year	\$17,126	\$17,126	\$446	\$17,572
Total			\$213,211	\$213,211	\$848	\$214,059

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

Brighton Council
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Notes to the Financial Report
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Note 9.1 Related party transactions (continued)
(ii) Key Management Personnel Remuneration 2025

Remuneration Band	Number of Employees	Short term employee benefits		Post employment benefits		Total \$
		Salary ¹ \$	Vehicles ² \$	Superannuation ³ \$	Non-monetary Benefits ⁴	
\$320,000 to \$340,000	1	\$265,061	\$16,964	\$39,759	\$9,780	\$331,564
\$200,000 to \$220,000	1	\$169,712	\$15,998	\$26,035	-\$11,034	\$200,711
\$180,000 to \$200,000	2	\$322,789	\$28,717	\$30,291	\$8,445	\$390,242
\$80,000 to \$100,000	1	\$71,443	\$4,845	\$10,716	\$11,458	\$98,462
\$60,000 to \$80,000	1	\$91,572	\$6,537	\$14,459	-\$43,390	\$69,178
Sub-total		\$920,577	\$73,061	\$121,260	-\$24,741	\$1,090,157

Key Management Personnel Remuneration 2024

Remuneration Band	Number of Employees	Short term employee benefits		Post employment benefits		Total \$
		Salary ¹ \$	Vehicles ² \$	Superannuation ³ \$	Non-monetary Benefits ⁴	
\$260,000 to \$280,000	1	\$237,525	\$12,796	\$34,439	-\$22,723	\$262,037
\$200,000 to \$220,000	1	\$152,450	\$12,546	\$31,289	\$4,373	\$200,658
\$180,000 to \$200,000	2	\$319,147	\$26,971	\$56,765	-\$13,746	\$389,137
\$160,000 to \$180,000	1	\$128,614	\$10,044	\$18,957	\$8,876	\$166,491
Sub-total		\$837,736	\$62,357	\$141,450	(\$23,219)	\$1,018,323

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

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, vehicle or any other monetary or non monetary benefits.

Executive

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, is reviewed annually which includes a review of the remuneration package. The terms of employment of the General Manager contains a termination clause that requires Council to provide a minimum notice period prior to termination of the contract.

(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.

Brighton Council
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Notes to the Financial Report
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Note 9.2 Other significant accounting policies and pending accounting standards

(a) Taxation

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

Goods and services tax (GST)

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

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

(b) Impairment of non-financial assets

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

(c) Allocation between current and non-current

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

(d) Financial guarantees

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

(e) Contingent assets, contingent liabilities and commitments

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

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

(f) Budget

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

(g) Adoption of new and amended accounting standards

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

(h) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2025 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

AASB 18 - Presentation and Disclosure in Financial Statements

AASB 18 will replace AASB 101 *Presentation of Financial Statements*. As a result, the requirements in AASB 101 will be: a) replaced by new requirements in AASB 18; b) transferred to AASB 18 with only limited wording changes; or c) moved to AASB 108 *Basis of Preparation of Financial Statements* or AASB 7 *Financial Instruments: Disclosures* with only limited wording changes. AASB 18 has also introduced changes to AASB 107 *Statement of Cash Flows*, AASB 133 *Earnings per Share* and AASB 134 *Interim Financial Reporting*. For for-profit entities, AASB 18 applies to annual reporting periods beginning on or after 1 January 2027. For not-for-profit public sector entities, AASB 18 applies to annual reporting periods beginning on or after 1 January 2028. Early adoption requires delegate approval as prescribed in the Financial Reporting Rule.

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Notes to the Financial Report
For the Year Ended 30 June 2025

Note	10	Management indicators	Benchmark	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
(a) Underlying surplus or deficit							
		Adjusted Recurrent Income*		24,553	21,612	20,428	17,161
		less					
		Recurrent Expenditure		22,873	20,286	18,772	16,829
		Underlying surplus/deficit	> 0%	1,680	1,326	1,655	331
The intent of the underlying result is to show the outcome of a Council's normal or usual day to day operations.							
*Adjusted recurrent income includes: total income less capital grants less non-monetary assets less prepaid financial assistance grant current year add prepaid financial assistance grant prior year.							
(b) Underlying surplus ratio							
		<u>Underlying surplus or deficit</u>		1,680	1,326	1,655	331
		Recurrent income*		24,553	21,612	20,428	17,161
		Underlying surplus ratio %	> 0%	7%	6%	8%	2%
This ratio serves as an overall measure of financial operating effectiveness.							
(c) Net financial liabilities							
		Liquid assets less		10,729	5,345	13,659	7,873
		total liabilities		6,304	5,129	6,464	4,539
		Net financial liabilities	0	4,425	216	7,195	3,334
This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets							
(d) Net financial liabilities ratio							
		<u>Net financial liabilities</u>		(4,425)	(216)	(7,195)	(3,334)
		Recurrent income*		24,553	21,612	20,428	17,161
		Net financial liabilities ratio %	0% - (50%)	(18%)	(1%)	(35%)	(19%)
This ratio indicates the net financial obligations of Council compared to its recurrent income.							
(e) Asset consumption ratio							
An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.							
<i>Transport Infrastructure</i>							
		<u>Fair value (Carrying amount)</u>		102,140	91,547	84,197	93,457
		Current replacement cost (Gross)		164,182	149,165	136,838	149,564
		Asset consumption ratio %	> 60%	62%	61%	62%	62%
<i>Buildings</i>							
		<u>Fair value (Carrying amount)</u>		33,570	32,919	26,583	24,866
		Current replacement cost (Gross)		37,750	36,318	28,518	26,232
		Asset consumption ratio %	> 60%	89%	91%	93%	95%
<i>Drainage</i>							
		<u>Fair value (Carrying amount)</u>		46,604	42,596	26,215	24,393
		Current replacement cost (Gross)		69,911	64,630	39,455	36,142
		Asset consumption ratio %	> 60%	67%	66%	66%	67%

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

Brighton Council
2024-2025 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2025

Note	10	Management indicators (continued)	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
		(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.				
		<i>Transport Infrastructure</i>				
		Projected capital funding outlays**	32,208	37,480	42,009	46,542
		Projected capital expenditure funding***	32,208	37,480	42,009	46,542
		Asset renewal funding ratio %	90-100%	100%	100%	100%
		<i>Buildings</i>				
		Projected capital funding outlays**	10,982	12,461	15,075	17,341
		Projected capital expenditure funding***	10,982	12,461	15,075	17,341
		Asset renewal funding ratio %	90-100%	100%	100%	100%

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

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

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

(g) Asset sustainability ratio

Capex on replacement/renewal of existing assets	7,288	6,148	1,288	6,435
Annual depreciation expense	4,538	4,066	3,966	3,641
Asset sustainability ratio %	100%	161%	32%	177%

This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base.
In the 2022/2023 year the capex is unusually low due to contractor and market conditions.

2025	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Land	-	-	-
Buildings	109	953	1062
Plant & Vehicle	459	-	459
Furniture & Equipment	-	-	-
Small Machinery	9	-	9
Roads	5,720	1186	6906
Bridges	33	-	33
Drainage	-	-	-
WIP	958	2145	3103
	7,288	4,284	11,572

2024	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Land	-	980	980
Buildings	1,158	1099	2257
Plant & Vehicle	587	-	587
Furniture & Equipment	-	-	-
Small Machinery	2	-	2
Roads	2,636	1159	3795
Bridges	-	-	-
Drainage	-	-	-
WIP	1765	219	1984
Total	6,148	3,457	9,605

Brighton Council
2024-2025 Financial Report

Certification of the Financial Report

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



James Dryburgh
Chief Executive Officer

Date: 24th October 2025

Grants and donations

In accordance with Section 77 of the *Local Government Act 1993* Council is to provide details of any grant made or benefit provided during 2024/25.

GRANTS AND DONATIONS		2025	2024
Brighton Agricultural Society	Annual Grant	\$39,747	\$40,830
Brighton Primary School	Citizenship Prize	\$100	
East Derwent Primary School	Citizenship Prize	\$100	
Gagebrook Primary School	Citizenship Prize	\$100	
Herdsmans Cove Primary School	Citizenship Prize	\$100	
Northern Suburbs Christian School	Citizenship Prize	\$100	
St Paul's Primary School	Citizenship Prize	\$100	
Jordan River Learning Federation	Citizenship Prize	\$100	
Brighton CWA	Community Grant	\$535	
Brighton Food Hub	Community Grant	\$2,400	\$1,000
Brighton Senior Citizens Club	Community Grant		\$442
Centacare Evolve Housing	Community Grant	\$2,500	\$5,000
Jordan River Services Inc	Community Grant		\$9,259
Mood Mission	Community Grant		\$1,000
St Vincent De Paul Society	Community Grant	\$5,383	\$8,000
Tas Canine Defence League	Community Grant	\$118	\$143
Tea Tree Community Association	Community Grant	\$1,595	\$10,000
Veterans Memorial Centre	Community Grant	\$16,280	
BGH Breakers Ltd	Community Grant	\$10,000	
Brighton & Surrounds Garden Club	Community Grant	\$1,000	
Brighton Fighting & Fitness Boxing	Community Grant	\$10,000	
Brighton Football Club	Community Grant	\$3,411	\$7,465
Brighton Playcentre	Community Grant	\$3,826	\$4,500
Brighton Senior Citizens	Community Grant	\$500	
Under One Rainbow	Community Grant	\$1,500	
Community Transportation	Community Transportation		\$409
Old Beach Fire Station	Community Transportation	\$409	
House of Hope	Donation	\$1,376	
Koori Kids	Donation		\$450
Landcare Tasmania Inc	Donation		\$927
Salvation Army	Donation		\$364
Butterflies & Boots	Donation	\$455	
Reptile Rescue	Donation	\$500	
H Smith	Education Bursary	\$250	\$250
K Harris	Education Bursary		\$250
N Rogers	Education Bursary		\$250
R Davis	Education Bursary	\$250	\$250
R Wakefield	Education Bursary	\$250	\$250
L Lawson	Education Bursary	\$250	

GRANTS AND DONATIONS		2025	2024
Z Field	Education Bursary	\$250	
Brighton Playgroup/Playcentre	Hall & Grounds	\$10,560	\$10,560
Butterflies and Boots	Hall & Grounds	\$488	
Brighton CWA	Hall & Grounds	\$303	
Flying Paws	Hall & Grounds	\$5,005	
Healthy Business	Hall & Grounds	\$1,235	
HIPPY	Hall & Grounds	\$488	
Jordan River Community Theatre Group	Hall & Grounds	\$2,340	
Jordan River Service Inc	Hall & Grounds	\$204	
Kutalayna Collective	Hall & Grounds	\$849	
Old Beach Cricket Club	Hall & Grounds	\$7,895	
Old Beach Community Play Group	Hall & Grounds	\$3,600	\$4,725
Playgroup Tasmania	Hall & Grounds	\$225	
Probus South Pacific	Hall & Grounds	\$1,620	
Southern Tasmanian Poultry Club	Hall & Grounds	\$299	
Tas Multiple Birth Association	Hall & Grounds	\$113	
Under one Rainbow	Hall & Grounds	\$150	
Village People Youth Expo	Hall & Grounds	\$515	
Arthritis Foundation of Tasmania	Halls & Grounds		\$23
Bridgewater PCYC	Halls & Grounds		\$299
Brighton Agricultural Society	Halls & Grounds	\$540	\$540
Brighton Alive	Halls & Grounds	\$3,552	\$2,976
Brighton Fitness & Fighting	Halls & Grounds	\$7,380	\$4,807
Brighton Food Hub	Halls & Grounds	\$3,446	\$40,344
Brighton Football Club	Halls & Grounds	\$29,756	\$29,757
Brighton Garden Club	Halls & Grounds		\$270
Brighton Junior Football Club	Halls & Grounds	\$20,605	\$14,755
Brighton Kennel Club	Halls & Grounds	\$150	\$150
Brighton Senior Citizens	Halls & Grounds	\$2,160	\$2,160
Brighton Storm Soccer Club	Halls & Grounds	\$2,160	\$6,705
Brighton Youth Action Group	Halls & Grounds	\$4,440	\$3,720
Café Connections	Halls & Grounds		\$1,488
Centacare Evolve Housing	Halls & Grounds		\$2,547
Dosa Soccer Club	Halls & Grounds	\$3,037	\$4,406
East Derwent Little Athletics	Halls & Grounds	\$5,130	\$5,130
GKR Karate	Halls & Grounds	\$8,880	\$11,789
Hobart Cavy Club	Halls & Grounds	\$1,196	\$1,047
Hobart Gymnastics Academy	Halls & Grounds	\$29,964	\$31,190
Hobart United Soccer Club	Halls & Grounds	\$1,148	\$684
Lions Club of Brighton	Halls & Grounds	\$3,780	\$3,780
Material Institute	Halls & Grounds		\$13,640
Old Beach Cricket Club	Halls & Grounds		\$8,018
Old Beach Neighbourhood Watch	Halls & Grounds	\$270	\$540

GRANTS AND DONATIONS		2025	2024
Old Beach Scouts	Halls & Grounds	\$4,050	\$5,670
Peak Performance	Halls & Grounds		\$664
Pete's Community Workshed	Halls & Grounds	\$2,860	\$2,860
Pilates with Mikalya	Halls & Grounds		\$705
Punjabi Society Tasmania	Halls & Grounds		\$849
Quilters Easter Show Case	Halls & Grounds	\$481	\$849
Rabbit Breeders Association	Halls & Grounds	\$1,645	\$1,645
Ryukyu Karate	Halls & Grounds	\$2,250	\$1,736
Salvation Army – Communities for Children	Halls & Grounds		\$259
Seniors Week	Halls & Grounds		\$370
Southern Quarter Horse Association	Halls & Grounds		\$598
Speak Easy Group	Halls & Grounds	\$1,170	\$1,170
St Vincent De Paul	Halls & Grounds	\$11,544	\$19,980
Sustainable Living Tasmania	Halls & Grounds		\$849
Tas Feline Association	Halls & Grounds	\$150	\$449
Tasmanian Golden Retriever Club	Halls & Grounds		\$74
Tasmanian Nepalese Cricket Association	Halls & Grounds	\$1,495	\$748
Tassie Flying Paws	Halls & Grounds		\$3,142
Uniting Church	Halls & Grounds	\$572	
Veteran Car Club	Halls & Grounds	\$299	\$299
Weily Park Rockers Cricket Association	Halls & Grounds		\$149
A & H O'Connor	Sporting Achiever	\$200	
B Spakman	Sporting Achiever		\$100
C Kryszkiewicz-Evans	Sporting Achiever	\$200	
E Whelan	Sporting Achiever		\$100
H Gittus	Sporting Achiever		\$100
I Bone	Sporting Achiever	\$200	
J Gittus	Sporting Achiever		\$100
J Harris	Sporting Achiever	\$100	
J Horne	Sporting Achiever		\$100
J Martin	Sporting Achiever	\$100	
J Welsford	Sporting Achiever	\$100	
K Smith	Sporting Achiever	\$100	
L Bennett	Sporting Achiever		\$100
L Cook	Sporting Achiever		\$200
L Reggett	Sporting Achiever		\$100
M Bannister	Sporting Achiever	\$100	
M Gittus	Sporting Achiever		\$100
M Whitney	Sporting Achiever		\$100
N Edmunds	Sporting Achiever	\$100	
O Ims	Sporting Achiever	\$100	
O Robson	Sporting Achiever		\$100
P Darburn	Sporting Achiever	\$100	

GRANTS AND DONATIONS		2025	2024
R Davie	Sporting Achiever	\$100	
R Downham	Sporting Achiever	\$100	
S Adams	Sporting Achiever	\$200	
S Kean	Sporting Achiever	\$100	
S Stevens	Sporting Achiever	\$100	
T Bearman	Sporting Achiever		\$100
T Kelly	Sporting Achiever		\$100
T Maddox	Sporting Achiever	\$100	
T Speakman	Sporting Achiever		\$100
V Fogagnolo	Sporting Achiever	\$100	
V Woodham	Sporting Achiever	\$100	
Z Parsons	Sporting Achiever		
Z Pfitzner	Sporting Achiever		\$100
WTS – Food Hub	WTS Entry		\$50
WTS – Jordan River Services	WTS Entry		\$903
WTS – Jordan River Services	WTS Entry	\$686	
WTS – Old Beach Fire Brigade	WTS Entry	\$66	
Financial Donations	\$64,662		
Donations In Kind	\$231,871	296,532.72	\$301,871
	\$296,533		



MADE THE SACRIFICE

ANDERSON	MT BARNISTER	T. J. BARN
BRIDGES	C. E. BROSIE	H. BRACKLEY
BRUCE	L. CLIFFORD	A. E. COLLIS
COLLIS	C. H. COX	W. W. DAVIS
DUFFY	H. T. DUFFY	W. B. DODD
GEARD	E. C. GREEN	C. F. GWIN
HARDMAN	R. HARDMAN	R. B. MARPES
HICKMAN	A. C. HODGMAN	H. HODGMAN
HOLLINGSWORTH	L. W. HILL	T. J. JARVIS
K. DOWELL	C. J. JOHNSON	A. K. LARSEN
M. LAWLER	C. MATHIAS	J. P. MATHIAS
A. PAUL	J. O. AMBY	T. E. SHEARING
E. C. WELLS	A. V. WHEATLEY	P. WHEATLEY

NURSES FROM THE DISTRICT

H. CURTAIN	L. M. CURTAIN	M. E. CURTAIN
CURTAIN	J. D. GRAY	W. E. GRAY
A. CAGE	C. V. HUNT	

CH. 19004C

THIS STONE WAS LAID BY
THE VETERAN G. WALTER H. LEE
ON THE 1ST OF FEBRUARY 1920





Brighton Council

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