Brighton Council Annual Report 2025-2026



Brighton Council

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.



Contents

Introduction	4
A message from the Mayor	5
A message from the CEO	7
Organisational Structure	10
Brighton Council Strategic Plan 2023-2033	11
Our Values	12
Elected Members	13
Elected Members Meeting Attendance	14
Elected Members Learning and Development	15
Elected Members Committee Representation	20
2025-26 Year in Review	22
Community Development & Engagement	30
Development Services	35
Public Health	39
Climate, Environment & Sustainability	40
Asset Services	43
Legislative Requirements	46
Audit Panel Report 2025/26	48
2025-2026 Financial Report	51
Grants and Donations	99

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 2025/26 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 in excess of 21,000 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, 8th December 2026.

Submissions should be received by close of business on the 1st December 2026.

For further information or to provide a submission on any aspect of this report please contact Council on 6268 7000 or email **governance@brighton.tas.gov.au**



A message from the Mayor

It is my pleasure to present Brighton Council's Annual Report for 2025/26 and reflect on a year of significant progress, strong partnerships and continued investment in the future of our municipality.

Brighton continues to be one of Tasmania's fastest growing municipalities. With our population now exceeding 21,000 residents and local employment continuing to expand, more people than ever are choosing Brighton as the place to live, work and raise a family. This growth presents significant opportunities and reinforces the importance of planning ahead to ensure infrastructure, services and community facilities keep pace with demand.

Throughout the year, Council maintained a strong focus on sustainable growth and strategic planning. Progress continued on the South Brighton Development Precinct, while planning advanced for major growth areas at Old Beach, Bridgewater West and Boyer Road. Together, these projects will deliver new housing opportunities, support local jobs and help meet the needs of future generations.

The completion of the new Bridgewater Bridge has created a once-in-a-generation opportunity for the broader Bridgewater precinct. Council is working with government and industry partners to unlock new housing, employment, transport and recreational opportunities that will help shape a vibrant and connected community for decades to come. At the same time, initiatives such as the First Home Builders Rates Holiday are providing practical support to residents looking to enter the housing market.

Council continued to invest in infrastructure that improves liveability and connectivity across the municipality. Major progress was made on the Seymour Street redevelopment, alongside pathway connections, road upgrades and long-term planning for our parks, sporting facilities and open spaces. These projects create places where people can connect, participate and enjoy healthy, active lifestyles.

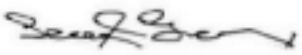
Advocacy also remained a priority. Council continued to champion improved public transport services, recognising the important role transport plays in connecting our communities to employment, education, healthcare and essential services. We also welcomed significant government commitments, including funding for a Medicare Mental Health Clinic in Brighton and support for the Seymour Street Master Plan.

Beyond physical infrastructure, Council remains committed to building a welcoming, inclusive and resilient community. Through initiatives such as the We Stand Together Against Racism (WeSTAR) campaign and participation in The Big Tassie Walk, we continued to promote community connection, diversity and respect.

Another highlight was securing significant grant funding from the Tasmanian Community Fund to expand the Community Creators program across Brighton schools for the next five years. This investment will empower young people to develop leadership skills, contribute to their communities and help shape Brighton's future.

These achievements are the result of strong partnerships and the dedication of many people, none of which would be possible without the contribution of my fellow Councillors, Council employees, volunteers, community organisations, businesses and residents. I sincerely thank everyone who has worked with Council throughout the year and contributed their time, ideas and energy to our municipality.

As Mayor, I remain extremely optimistic about Brighton's future. By planning responsibly, investing wisely and advocating strongly, we are building a municipality where people can access opportunity, raise their families, participate in community life and feel proud to call Brighton home.



Cr Leigh Gray
Mayor





A message from the CEO

It has been another exciting year of seeing how our investment in creating a vision, doing the strategic planning work well and fully, and effective advocacy off the back of it, leads to investment and meaningful partnerships.

A thriving place

The township of Brighton is undergoing an exciting revitalization, with major upgrades to the Seymour Street precinct underway. Stage 1 has been completed, and Stage 2 has now commenced. This is an investment in excess of $7 million that includes additional soccer grounds and brand new club rooms, a bike track, skate park, half court, play park and a range of other facilities. The greatly improved parking and road upgrades will also facilitate school buses, park and ride facilities, as well as supporting the full use of the precinct.

Council has progressed a range of land use zoning reviews and changes. Our innovative master planning and upzoning of the South Brighton growth precinct is nearing completion with around $10 million in sewer and water upgrades now complete.

We have been successful in major funding for our Bridgewater West growth precinct, with approximately $34 million ear-marked for enabling infrastructure to support the development of approximately 800 new homes over the coming years – effectively a new suburb. We have also commenced a joint strategy for the Industrial Hub.

A proud community

Council has continued to increase its efforts in the community development and well-being space. The innovative and inspiring Community Creators program has now been successful in receiving 5 year funding from the Tasmanian Community Fund. This will enable the program to be further developed and to serve all of our local schools.

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 also supported a range of activities during Seniors Week.

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. We are also now closer to our long-term aspiration of having a local youth hub, with Council's Gunn Street facility currently being upgraded for this use and likely partners investing in a governance framework to operate the Hub.

Council has also partnered with five other Hobart councils to lead an anti-racism and inclusion campaign. 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

During the year, Council endorsed a policy to implement a rates holiday for 12 months for anyone who constructs their first home in the municipality. Many people have already taken this up. We are becoming known as Tasmania's first home capital, which has also helped us to be so successful with federal funding associated with residential growth.

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 of long-term funding.

We have also commenced construction of the truck stop / pocket park in the industrial hub, which as well as providing rest and toilet facilities, will provide a space for food vans where businesses from the Hub can get together.

Brighton now has dedicated off lead dog parks in Old Beach, Bridgewater and Brighton. This is the completion of an ambition four years ago to establish a dog park in our three main communities. We've also now connected the two main parks in central Bridgewater with an illuminated sealed shared pathway.

A comfortable home

We have endorsed new long-term master plans for the major sporting and recreation assets of Pontville Park, Lennox Park and Tivoli Green. These plans which were consulted on extensively will now form the basis for future investment and advocacy for external funding. We have almost completed a new Brighton and Pontville Local Area Plan to guide development across these townships over the next 10 years. We know if we do the strategic work well and thoroughly, we will be well-placed and ready for investment.

Construction is now underway on new foreshore walking trails throughout Old Beach, with these extensions improving community access to our beautiful foreshore areas.

A caring council

Planning and design work has commenced on the creation of a sensory park in Pontville, to provide a place that recognizes our community is diverse and that not everyone has the same needs in a recreation space.

We continue to advocate strongly on two critically important issues to our community: access to health services and public transport. Our community is now better-served than ever in terms of provision of GPs, dental, psychology, counselling and well-being and the provision of an urgent care clinic.

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. We constantly look for savings and for efficiency and productivity improvements.

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 was lucky enough to be funded by the Centre for Public Impact to embark on a nine month 'climate mainstreaming' program. Our team made lots of gains through this work that will stay with us. We are now implementing a new Fleet Plan with our fuel use now dropping significantly. We have a number of climate-related projects underway and we expect to make some significant financial and emissions gains in our waste management section soon.

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. This project is to be featured in a Brand Tasmania short movie.

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.

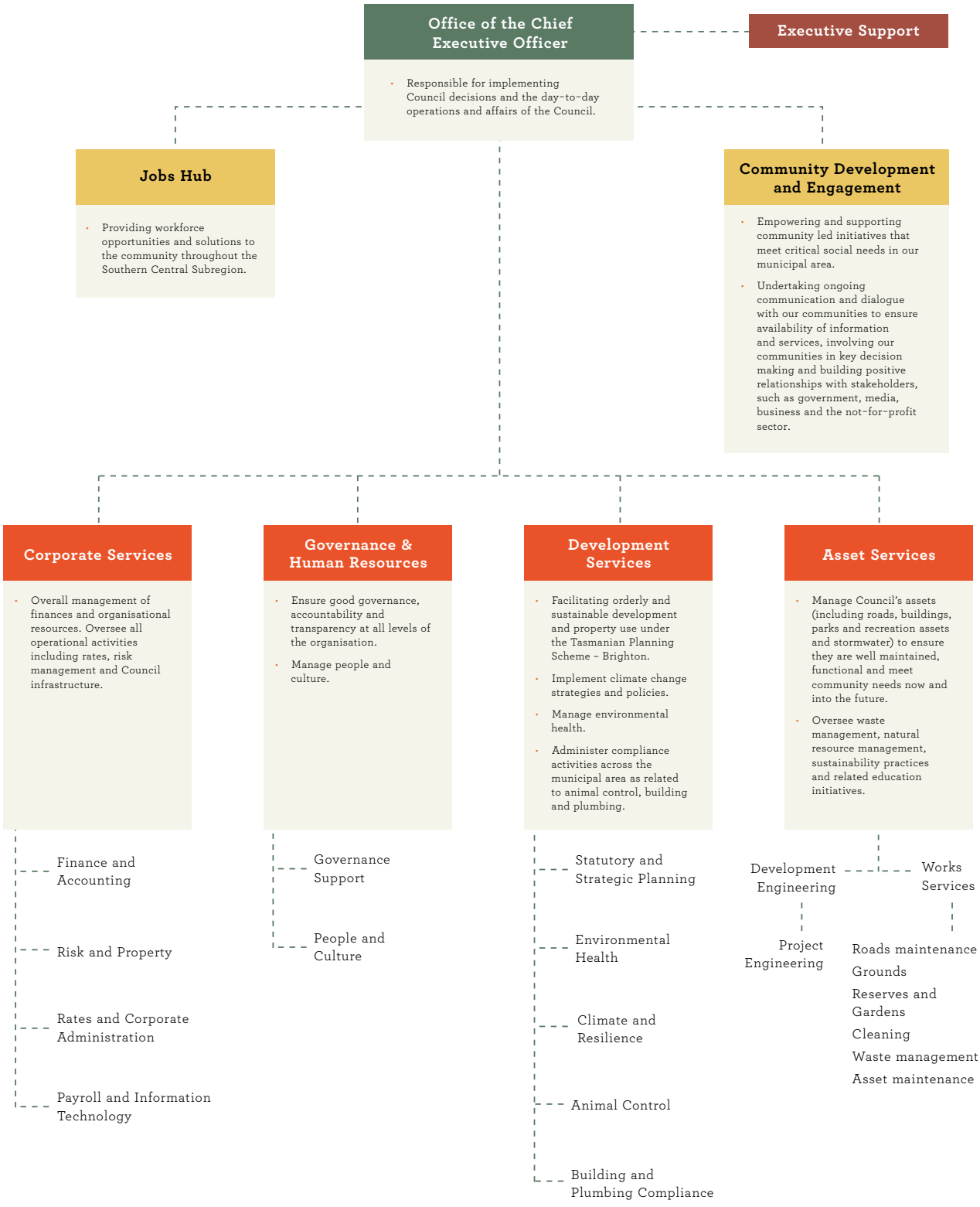
And finally...

We truly have an exceptional team at Brighton, both our staff and our elected members. It is amazing what this relatively small group of diverse, talented, kind and motivated people achieve. As we near the end of our four year election cycle, we have already drafted a 4 Year Term Plan for the consideration of the new Council. This will enable stability and ensure we don't lose any momentum in chasing our aspirations.



James Dryburgh
Chief Executive Officer

Organisational Structure



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 Strategic Plan 2023-2033

Our purpose: To create a thriving place with opportunities for all.

Our values: Community Vision Integrity Respect

Our goals:	GOAL 1: Inspire a proud community that enjoys a comfortable life at every age	GOAL 2: Ensure a sustainable environment	GOAL 3: Manage infrastructure and growth effectively	GOAL 4: Ensure a progressive, efficient and caring Council
Our strategies:	1.1 Engage with and enable our community 1.2 Build resilience and opportunity 1.3 Ensure attractive local areas that provide social, recreational and economic opportunities 1.4 Encourage a sense of pride, local identity and engaging activities	2.1 Acknowledge and respond to the climate change and biodiversity emergency 2.2 Encourage respect and enjoyment of the natural environment 2.3 Demonstrate strong environmental stewardship and leadership 2.4 Ensure strategic planning and management of assets has a long term-sustainability and evidence-based approach	3.1 Implement strategic long-term asset management plan aligned to long-term financial plan 3.2 Infrastructure development and service delivery are guided by strategic planning to cater for the needs of a growing and changing population 3.3 Community facilities are safe, accessible and meet contemporary needs 3.4 Advocate and facilitate investment in our region	4.1 Be big picture, long-term and evidence-based in our thinking 4.2 Be well-governed, providing quality service and accountability to our community 4.3 Ensure strong engagements and relationships to shape the agenda and advocate for our community 4.4 Ensure financial and risk sustainability 4.5 Ensure Council is a desirable place to work with exceptional workplace culture, attracting and retaining high-performing, committed and fulfilled staff



Our Values

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

Elected Members



Mayor
Cr Leigh Gray



Deputy Mayor
Cr Barbara Curran



Councillor
Aaron De La Torre



Councillor
Peter Geard



Councillor
Greg Irons



Councillor
John McMaster



Councillor
Tennille Murtagh



Councillor
Philip Owen



Councillor
Michael Whelan

Elected Members Meeting Attendance

Local Government Act 1993 Section 72(1)(cc)

A record of the attendance of each Councillor at meetings of the Council or any Council committee during the 2025/26 financial year.

2025/2026	Council Meeting	Annual General Meeting	Council Workshop	Planning Authority	Audit Panel
MEETINGS HELD	**12**	**1**	**14**	**5**	**5**
		MEETINGS ATTENDED			
Mayor Leigh Gray	12	1	14	5	Not on Committee
Deputy Mayor Barbara Curran	12	1	12	5	Not on Committee
Councillor Aaron De La Torre	11	1	13	5	Not on Committee
Councillor Peter Geard	11	0	12	4	3
Councillor Greg Irons	11	1	13	4	Not on Committee
Councillor John McMaster	12	0	13	Not on Committee	Not on Committee
Councillor Tennille Murtagh	7	1	6	Not on Committee	Not on Committee
Councillor Philip Owen	12	1	14	5	5
Councillor Michael Whelan	11	1	11	4	Not on Committee
In Attendance					
Cr J McMaster				5	
Cr T Murtagh				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 and Development

Local Government (General) Regulations 2025 Section 37(d)

Council is required to provide a statement of the core learning and development activities that each Councillor has completed during the 2025/26 financial year.

Mayor Leigh Gray

Learning Package / Provider	Module / Course Name	Module completed
Learning Package One	Being a councillor and encouraging nomination	Yes*
	Getting elected as a councillor	Yes*
Learning Package Two	Roles and responsibilities of councillors	Yes*
	Essential knowledge and skills for councillors	Yes*
	Foundations of good governance	Yes*
Learning Package Three	Understanding your role	Yes*
	Building positive relationships	Yes*
	Cyber safety essentials	Yes*
	Good decision making	Yes*
	Land-use planning	Yes*
	Strategic planning, reporting and performance management	Yes*
	Ethical standards	Yes*
	Understanding local government finances for councillors	Yes*
	Risk management	Yes*
	Continuous improvement	Yes*
LGAT	Mayor's Workshop	17/09/2025
LGAT	2025 LGAT Conference	20/11/2025
State Planning Office	STRLUS Information Session	27/01/2026
LGAT	Climate Ready Councils	09/12/2025

Yes* Module completed prior to 2025/2026 Financial Year.

Deputy Mayor Barbara Curran

Learning Package / Provider	Module / Course Name	Module completed
Learning Package One	Being a councillor and encouraging nomination	Yes*
	Getting elected as a councillor	Yes*
Learning Package Two	Roles and responsibilities of councillors	Yes*
	Essential knowledge and skills for councillors	Yes*
	Foundations of good governance	Yes*
Learning Package Three	Understanding your role	Yes*
	Building positive relationships	Yes*
	Cyber safety essentials	Yes*
	Good decision making	Yes*
	Land-use planning	Yes*
	Strategic planning, reporting and performance management	13/11/2025
	Ethical standards	13/11/2025
	Understanding local government finances for councillors	13/11/2025
	Risk management	14/11/2025
	Continuous improvement	No

Yes* Module completed prior to 2025/2026 Financial Year.

Councillor Aaron De La Torre

Learning Package / Provider	Module / Course Name	Module completed
Learning Package One	Being a councillor and encouraging nomination	Yes*
	Getting elected as a councillor	Yes*
Learning Package Two	Roles and responsibilities of councillors	Yes*
	Essential knowledge and skills for councillors	Yes*
	Foundations of good governance	Yes*
Learning Package Three	Understanding your role	Yes*
	Building positive relationships	Yes*
	Cyber safety essentials	Yes*
	Good decision making	Yes*
	Land-use planning	Yes*
	Strategic planning, reporting and performance management	24/11/2025
	Ethical standards	24/11/2025
	Understanding local government finances for councillors	01/12/2025
	Risk management	29/11/2025
	Continuous improvement	24/11/2025
LGAT	Elected Members Professional Development Day	26/07/2025
LGAT	2025 LGAT Conference	20/11/2025
State Planning Office	STRLUS Information Session	27/01/2026
LGAT	Climate Ready Councils	15/03/2026

Yes* Module completed prior to 2025/2026 Financial Year.

Councillor Peter Geard

Learning Package / Provider	Module / Course Name	Module completed
Learning Package One	Being a councillor and encouraging nomination	No
	Getting elected as a councillor	No
Learning Package Two	Roles and responsibilities of councillors	No
	Essential knowledge and skills for councillors	No
	Foundations of good governance	No
Learning Package Three	Understanding your role	No
	Building positive relationships	No
	Cyber safety essentials	No
	Good decision making	No
	Land-use planning	No
	Strategic planning, reporting and performance management	No
	Ethical standards	No
	Understanding local government finances for councillors	No
	Risk management	No
	Continuous improvement	No
LGAT	Climate Ready Councils	20/02/2026

Councillor Greg Irons

Learning Package / Provider	Module / Course Name	Module completed
Learning Package One	Being a councillor and encouraging nomination	Yes*
	Getting elected as a councillor	Yes*
Learning Package Two	Roles and responsibilities of councillors	Yes*
	Essential knowledge and skills for councillors	Yes*
	Foundations of good governance	Yes*
Learning Package Three	Understanding your role	Yes*
	Building positive relationships	Yes*
	Cyber safety essentials	Yes*
	Good decision making	Yes*
	Land-use planning	Yes*
	Strategic planning, reporting and performance management	Yes*
	Ethical standards	Yes*
	Understanding local government finances for councillors	Yes*
	Risk management	Yes*
	Continuous improvement	Yes*
State Planning Office	STRLUS Information Session	27/01/2026
LGAT	Climate Ready Councils	10/03/2026

Yes* Module completed prior to 2025/2026 Financial Year.

Councillor John McMaster

Learning Package / Provider	Module / Course Name	Module completed
Learning Package One	Being a councillor and encouraging nomination	Yes*
	Getting elected as a councillor	Yes*
Learning Package Two	Roles and responsibilities of councillors	Yes*
	Essential knowledge and skills for councillors	Yes*
	Foundations of good governance	Yes*
Learning Package Three	Understanding your role	Yes*
	Building positive relationships	08/11/2025
	Cyber safety essentials	28/12/2025
	Good decision making	05/01/2026
	Land-use planning	08/02/2026
	Strategic planning, reporting and performance management	01/03/2026
	Ethical standards	02/03/2026
	Understanding local government finances for councillors	03/05/2026
	Risk management	19/05/2026
	Continuous improvement	19/05/2026
State Planning Office	STRLUS Information Session	
LGAT	Elected Members Professional Development Day	26/07/2025
LGAT	2025 LGAT Conference	20/11/2025
LGAT	Climate Ready Councils	05/01/2026

Yes* Module completed prior to 2025/2026 Financial Year.

Councillor Tennille Murtagh

Learning Package / Provider	Module / Course Name	Module completed
Learning Package One	Being a councillor and encouraging nomination	05/11/2025
	Getting elected as a councillor	05/11/2025
Learning Package Two	Roles and responsibilities of councillors	05/11/2025
	Essential knowledge and skills for councillors	05/11/2025
	Foundations of good governance	05/11/2025
Learning Package Three	Understanding your role	No
	Building positive relationships	No
	Cyber safety essentials	No
	Good decision making	No
	Land-use planning	No
	Strategic planning, reporting and performance management	No
	Ethical standards	No
	Understanding local government finances for councillors	No
	Risk management	No
	Continuous improvement	No
LGAT	Elected Members Professional Development Day	26/07/2025

Councillor Phil Owen

Learning Package / Provider	Module / Course Name	Module completed
Learning Package One	Being a councillor and encouraging nomination	Yes*
	Getting elected as a councillor	Yes*
Learning Package Two	Roles and responsibilities of councillors	Yes*
	Essential knowledge and skills for councillors	Yes*
	Foundations of good governance	Yes*
Learning Package Three	Understanding your role	Yes*
	Building positive relationships	Yes*
	Cyber safety essentials	Yes*
	Good decision making	Yes*
	Land-use planning	Yes*
	Strategic planning, reporting and performance management	03/11/2025
	Ethical standards	03/11/2025
	Understanding local government finances for councillors	03/11/2025
	Risk management	03/11/2025
	Continuous improvement	03/11/2025
State Planning Office	STRLUS Information Session	27/01/2026

Yes* Module completed prior to 2025/2026 Financial Year.

Councillor Michael Whelan

Learning Package / Provider	Module / Course Name	Module completed
Learning Package One	Being a councillor and encouraging nomination	Yes*
	Getting elected as a councillor	Yes*
Learning Package Two	Roles and responsibilities of councillors	Yes*
	Essential knowledge and skills for councillors	Yes*
	Foundations of good governance	Yes*
Learning Package Three	Understanding your role	No
	Building positive relationships	No
	Cyber safety essentials	No
	Good decision making	No
	Land-use planning	No
	Strategic planning, reporting and performance management	No
	Ethical standards	No
	Understanding local government finances for councillors	No
	Risk management	No
	Continuous improvement	No

Yes* Module completed prior to 2025/2026 Financial Year.

Elected Members Committee Representation

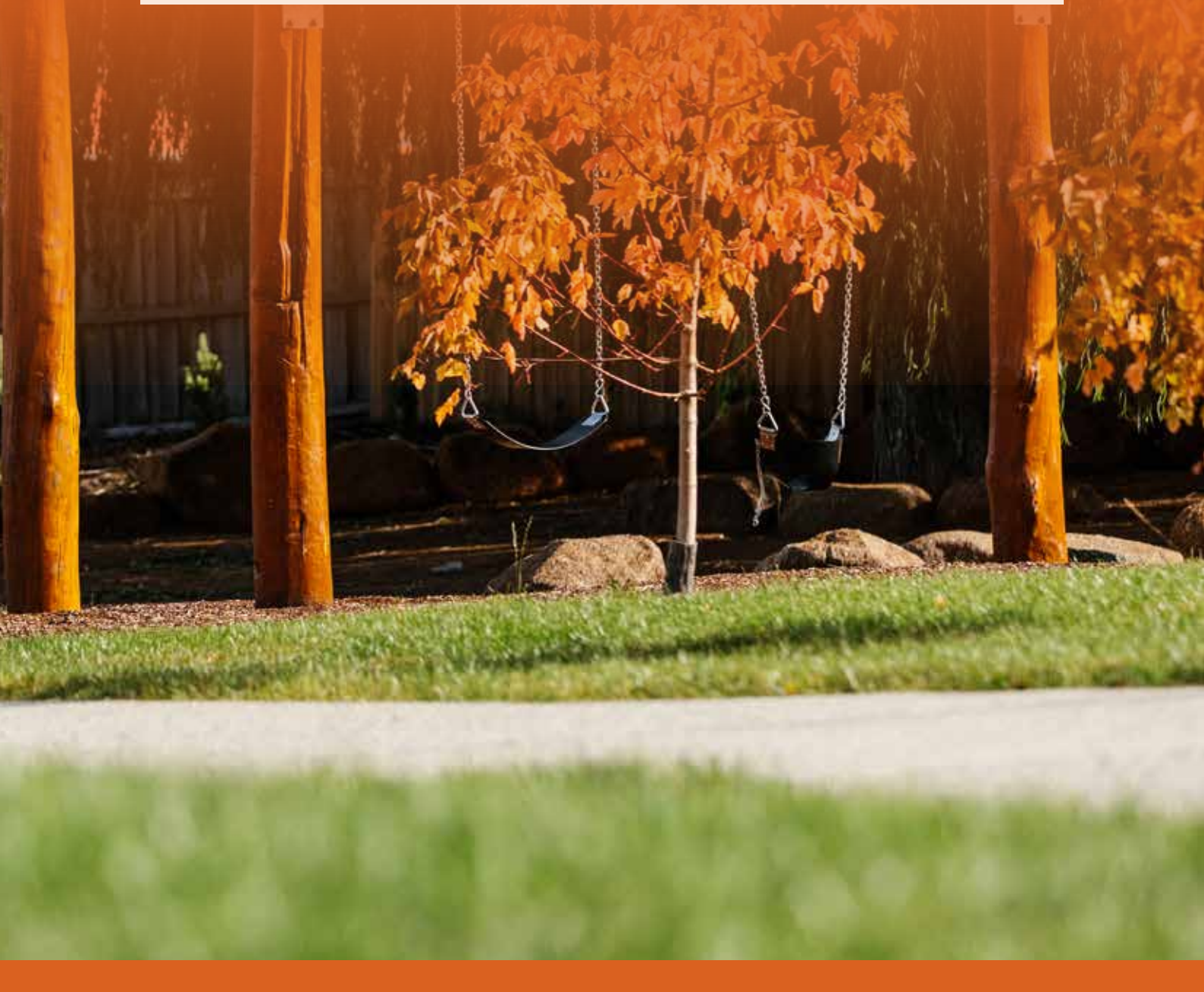
Councillor	2025/26 Committees
Mayor **Leigh Gray**	**Committee representative:** • Planning Authority (Chairperson) • General Managers Performance Review (Chairperson) • Parks & Recreation Committee • Finance Committee • Environment & Climate Committee • Waste Management Committee • Community Development Committee • Brighton Local Area Plan Committee • Pontville Master Plan Steering Committee **Council representative:** • TasWater (Owner Rep) • South-Central Sub Region (Chairperson) • Southern Tasmanian Councils Network • LGAT General Management Committee **External representative:** • Board Member – ALGA • Board Member – TasWaste South
Deputy Mayor **Barbara Curran**	• Finance Committee (Chairperson) • Environment & Climate Committee (Chairperson) • Community Development Committee (Deputy Chairperson) • General Managers Performance Review Committee (Deputy Chairperson) • Planning Authority • Parks & Recreation Committee • Waste Management Committee • Pontville Master Plan Steering Committee **Council representative:** • TasWater (Deputy Owner/Rep) • Southern Tasmanian Councils Authority • South-Central Sub Region • Greater Hobart Homelessness Alliance
Councillor **Aaron De La Torre**	• Community Development Committee (Chairperson) • Finance Committee (Deputy Chairperson) • Planning Authority • Parks & Recreation Committee • Environment & Climate Committee • Brighton Early Intervention & Prevention Youth Justice Initiatives Grants Steering Group • Brighton Local Area Plan Steering Group

Councillor **Peter Geard**	• Planning Authority (Chairperson) • Emergency Management Advisory Committee (Chairperson) • Parks & Recreation Committee (Chairperson) • Planning Authority • Finance Committee • Waste Management Committee • General Manager's Performance Review Committee • Community Development Committee • Audit Panel • Pontville Master Plan Steering Committee
Councillor **Greg Irons**	• Environment & Climate Committee (Deputy Chairperson) • Planning Authority • Community Development Committee **Council representative:** • Greater Hobart Homelessness Alliance
Councillor **John McMaster**	• Parks & Recreation Committee • Community Development Committee • Finance Committee • Waste Management Committee
Councillor **Tennille Murtagh**	• Parks & Recreation Committee • Environment & Climate Committee • Community Development Committee • Finance Committee • Waste Management Committee
Councillor **Philip Owen**	• Waste Management Committee (Chairperson) • Planning Authority (Deputy Chairperson) • Emergency Management Advisory Committee (Deputy Chairperson) • Finance Committee • Parks & Recreation Committee • Environment & Climate Committee • Community Development Committee • Audit Panel **Council representative:** • Cycling South
Councillor **Michael Whelan**	• Planning Authority • Finance Committee • Parks & Recreation Committee • Waste Management Committee • Community Development Committee • General Managers Performance Review Committee

2025/26
Year in Review

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

Completed In Progress/ongoing On hold/carried forward



2025-26 Year in Review

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

1.1 Engage with and enable our community	
Establish an overarching Community Development Action Plan, that incorporates a Youth Engagement Action Plan, that embeds place-based and Asset Based Community Development approaches into how we work alongside community.	◐
Implement and embed a new Community Engagement Strategy.	✓
Continue to support Brighton Alive administration and coordination, including the Brighton Alive Youth Network, with a focus on education, training and personal/professional development.	✓
Support Council's Youth Engagement Officer to build relationships with and empower our young people to be change makers now and into the future.	✓
Continue to support and grow the Brighton Youth Action Group (BYAG).	✓
Continue to work with the Youth Justice Reform Taskforce in the Department of Premier and Cabinet (DPAC) to support place-based community initiatives that assist with implementing the Youth Justice Blueprint 2024-2034 and prioritise the rights of young people, rehabilitation and breaking the cycle of offending.	✓
Continue the publication of the Brighton Community News (BCN) and provision of information via Council's website and social media platforms.	✓
Continue to work with the Department for Education, Children & Young People (DECYP) 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.	◐
1.2 Build resilience and opportunity	
Continue to progress Council's reconciliation work with our local Aboriginal communities.	◐
Continue to roll-out our collaborative anti-racism campaign and foster strong and supportive relationships with our multicultural communities.	◐
Consider community consultation conducted with the LGBTIQA+ community in order to develop an LGBTIQA+ Action Plan for Brighton.	✓
In partnership with the Tasmanian Aboriginal Legal Service (TALS) progress support for the establishment of a Community Youth Hub in Bridgewater for young people aged between 12-25, to deliver much needed justice diversion services and other wrap around services to be available for all young people in our communities.	◐
Continue to advocate for and facilitate greater investment in local health services and long-term community health well-being solutions, including supporting the Federal Government to deliver on its commitment to a Mental Health Clinic in Brighton.	✓
Continue implementing recommendations from Council's Social Infrastructure Plan.	✓
Continue ongoing roll out of new access kerb ramps and continue improving accesses and aged appropriate community infrastructure more generally.	◐

✓ Completed ◐ In Progress/ongoing ✗ On hold/carried forward

Engage with Government and sporting bodies to support the ongoing and increasing presence of sporting opportunities and infrastructure across the region.	✓
Conduct immunisation clinics, annual school immunisations and promote the need for immunisation.	✓
1.3 Ensure attractive local areas that provide social, recreational and economic opportunities	
Complete Stage 1 and commence Stage 2 of the Seymour Street Precinct, which includes new soccer pitches and clubrooms, upgraded park and recreation spaces, car parking and street upgrades.	✓
Begin implementing the key priorities within Council's recently updated Open Space Strategy.	◐
Complete the construction of the 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, finalise design and begin construction.	◐
Renew the master plan for the Lennox Park precinct, Old Beach.	✓
Prepare a master plan for a new playground in the open space area of Tivoli Green Estate, Old Beach.	✓
Complete the construction of a truck stop rest area and 'pocket park' in the Brighton Hub.	◐
Renew the master plan for Pontville Park, Pontville.	✓
1.4 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 and community events, including at Bond Place, Gagebrook and Botanical, Eddington Street, Bridgewater.	◐
Foster cultural, social, environmental and educative partnerships, activities and events.	◐



✓ Completed ◐ In Progress/ongoing ✗ On hold/carried forward

Goal 2: Ensure a sustainable environment

2.1 Acknowledge and respond to the climate change and biodiversity emergency
Continue to implement the Climate Change Resilience Strategy, including by completing the installation of solar and battery at Pontville Park and reducing the reliance on gas.
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; and • 100% corporate renewable electricity generation by 2030.
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 Foreshore Management Plan.
Commence implementing key actions of the Brighton Council Climate Change Adaptation Plan 2024.
2.2 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.
Begin implementing the renewed Greening Brighton Strategy including through opportunities to empower community to take action on private land.
Seek opportunities to educate the community about the region's significant natural values, such as interpretive signage, the BCN, online publications and other means.
2.3 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.
Commence implementation of the 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.
2.4 Ensure strategic planning and management of assets has a long-term sustainability and evidence-based approach
Finalise 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.
Promote opportunities for private and public investments within the region that align with our 2050 Vision and key strategies.
Continue targeted growth planning projects and align funding requests and investments from other tiers of government and utilities providers towards these strategies.

Completed In Progress/ongoing On hold/carried forward

Goal 3: Manage infrastructure and growth effectively

3.1 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.	✓
Pursue grant opportunities that clearly align with Council's 10 Year Infrastructure Plans and endorsed strategies.	✓
Build strong relationships and shared understandings with key utilities providers and other tiers of government to encourage a strong pipeline of strategic and coordinated infrastructure investment in our region.	✓
Reconstruct sections of Briggs Road, Fouche Avenue, Seymour Street, Baskerville Road, Back Tea Tree Road, Munday Street/William Street intersection and Ravensbourne Place intersection.	✓
Seal section of Fergusson Road.	✓
Construct infrastructure associated with the South Brighton Growth Precinct grant, including Dylan Street and the shared pathway linking Brighton High School through to the Brighton Hub.	◐
Construct shared pathways connecting the East Derwent Highway with the Bridgewater Bridge precinct.	◐
Commence upgrades to Council Offices to accommodate our growing workforce.	◐
Undertake strategic renewals across our infrastructure network, including kerb and channel, footpath and accessibility improvements, dig outs, drainage, guard rail and street lighting works.	◐
3.2 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 our key strategies.	✓
Continue optimising use of council land for community benefit and long-term council sustainability, including exploring potential sales and purchases.	✓
Prepare a Local Area Plan for the Brighton township.	✓
Collaborate with the other five Councils of Greater Hobart to prepare a Sport and Recreation Infrastructure Strategy for the region.	✓
Integrate the master planning work for the Bridgewater Bridge Precinct, the Sorell Street and Samuel Street area and the Boyer Road master plan into a broader vision for the combined area.	◐
Continue implementing the recommendations of the Old Beach Zoning Review.	◐
Represent Brighton's interests at the regional level, including in the Regional Land Use Strategy process, within the Greater Hobart group and within government and the sector more widely.	◐
Prepare a Structure Plan for Brighton Hub.	◐
3.3 Community facilities are safe, accessible and meet contemporary needs	
Continue footpath network improvements, with specific attention to access improvements for the elderly and people with a disability.	◐
Continue upgrades and service levels of community parks, sporting and facilities.	◐
Implement upgrades to the Pontville Memorial Park to convert it to a sensory park.	◐

✓ Completed ◐ In Progress/ongoing ✗ On hold/carried forward

3.4 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.	✓
Lobby for State, Federal and utilities providers to support the creation and implementation of a Master Plan for the growth precinct to the west of the new Bridgewater Bridge.	✓
Lobby for State, Federal and utilities providers for investment in the infrastructure and services required to support the Brighton community and its continued growth.	✓
Lobby for and prepare grant applications for external funding for projects within Council's 10 Year Infrastructure Plans and key strategies.	✓
Investigate mechanisms to minimise 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, park and ride, active transport 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 and future needs for the State's economic growth.	✓

Goal 4: Ensure a progressive, efficient and caring council

4.1 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 STCN, SCS, Committee for Greater Hobart, City Deal/Greater Hobart Committee activities, LGAT and the Office of Local Government.	✓
4.2 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 ongoing 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 increasing focus on improving compliance levels.	✓
Improve access to current information via Council's website and broaden opportunities for community feedback and involvement.	✓
4.3 Ensure strong engagements and relationships to shape the agenda and advocate for our community	
Expand opportunities for community consultation and input into council activities, projects and strategies.	✓
Seek to collaborate with Government to ensure best possible outcomes for our community.	✓

✓ Completed ✓ In Progress/ongoing ✗ On hold/carried forward

Continue to build relationships with critical infrastructure authorities such as TasWater, TasNetworks, TasGas, Metro Tas, etc to deliver community outcomes.	✓
4.4 Ensure financial and risk sustainability	
Closely monitor the local economic, environmental and social impacts of external circumstances and events.	◐
Ensure integrated and active risk management.	✓
Integrate climate change risks into key strategic documentation.	
4.5 Ensure Council is a desirable place to work with exceptional workplace culture, attracting and retaining high performing, committed and fulfilled staff	
Continue exploring options 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 support, training and professional development to all staff.	✓

Public Health

Conduct immunisation clinics, annual school immunisations and promote the need for immunisation.	✓
Ensure proper provision of on-site effluent disposal in compliance with relevant standards.	✓
Undertake routine inspection of places and public assembly, food premises, public health risk activities and water carters to ensure compliance with relevant legislation.	✓
Promptly investigate environmental health complaints.	✓
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.	✓
Comply with public health advice.	✓

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.	✓
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.	✓
Educate community groups on importance and activities involved with risk management.	✓
Integrate climate change risks into key strategic documentation.	◐

✓ Completed ◐ In Progress/ongoing ✗ On hold/carried forward

Community Development & Engagement



Community Development & Engagement

Building connection, participation and belonging

Throughout 2025/26, Brighton Council's community development work focused on strengthening local connections, supporting community-led action and ensuring residents of all ages had meaningful opportunities to participate in civic and community life. Working alongside schools, community organisations, service providers, volunteers and other levels of government, Council helped create welcoming spaces, elevate local voices and supported community to turn ideas into practical outcomes.

Council's community development practice continues to be grounded in Asset Based Community Development (ABCD) principles. This strengths-based approach focuses on the abilities, relationships and resources already present in the community, supporting residents to shape decisions, lead collective action and build solutions around local priorities.

2025/26 highlights

- $889,000 secured from the Tasmanian Community Fund to expand Community Creators across local schools for five years.
- Youth advocacy within the Brighton Youth Action Group (BYAG) supported the reinstatement of a Friday school bus service between Gagebrook and Bridgewater.
- The Youth Justice Early Intervention Initiative grants in partnership with DECYP continued to deliver engaging activities and programs in community, with the Community Development team presenting a conference paper on the 'Beauty of Timing' from this strengths based work and highlighting the positive, ongoing impact of these initiatives and relationships of trust.
- Council continued regional collaboration through the We Stand Together Against Racism (WeSTAR) campaign.

Young people leading change

Community Creators

A major achievement was securing $889,000 from the Tasmanian Community Fund to deliver Community Creators across Brighton schools for the next five years. The schools-based program works with groups of young people aged 8–18 years, building leadership, communication and project management skills before participants design and deliver youth-led projects. In 2025-2026 Community Creators was facilitated at Jordan River Learning Federation Senior School (JRLF-SS), East Derwent Primary School and St Paul's Catholic School. The model brings together Council, schools, the Tasmanian Aboriginal Legal Service, youth agents, the Brighton Alive network and local community groups, giving young people genuine influence and practical experience in creating positive change. Community Creators received a 2025 Tasmanian Local Government Award for Excellence – Highly Commended.

Youth voice and advocacy



The Brighton Youth Action Group continued to demonstrate the value of listening to young people. After two years of emails, meetings and advocacy, a young BYAG member helped secure the reinstatement of a Friday bus service used by students travelling from Gagebrook to school in Bridgewater. BYAG members visited the Tasmanian Parliament, visited the Youth Arts & Recreation Centre in Hobart. Members helped co-ordinate community celebrations such as Youth Week, participated in broader conversations about the future of our area, helping ensure planning and engagement reflected young people's experiences and delivered updates on their advocacy to elected members.

Skills, wellbeing and creativity

Council and its partners supported varied opportunities for young people to build confidence and connection. These included peer support training focused on positive mental health, self-care, boundaries and communication; youth participation in environmental activities; and creative programs that enabled young people to express themselves through music, film and digital storytelling.

Connected and inclusive communities

Belonging through local events



Free and accessible events provided opportunities for residents to gather, celebrate and build relationships. Community activities included the annual ANZAC Day commemoration, Youth Week Loud & Local Hip Hop Workshop and Concert, National Volunteer Week - Brighton Council Community Volunteer Awards 2027, Springfest, Garage Sale Trail, Christmas Carols and the Christmas Pageant. These events combined recreation, culture, creativity, food and connections to community organisations and services.

Inclusion and equal opportunity



Council continued working with Greater Hobart councils on the We Stand Together Against Racism (WeSTAR) campaign. Activities included participation in the regional walk against racism and continued public messaging to reinforce that safe, welcoming communities depend on people calling out racism and supporting inclusion. Council staff also participated in the Big Tassie Walk, raising support for Migrant Resource Centre Tasmania programs for migrants and refugees.

In May 2026, Council endorsed the LGBTIQA+ Action Plan as part of its commitment to fostering a safe, inclusive, and welcoming community for LGBTIQA+ residents, visitors, and their families. Ongoing engagement with the LGBTIQA+ community will guide our actions and ensure Brighton continues to grow as a supportive and inclusive place for all.

Council hosted regular Australian Citizenship Ceremonies throughout the year, welcoming and celebrating new citizens. The ceremony recognised the contribution of new citizens and celebrated Brighton as a diverse and welcoming municipality.

Community-led places and participation

Creating places to connect

Community Ground commenced at St Paul's Catholic School in Bridgewater as a weekly, welcoming place for families, children and community members. Council supported the Night Café to run at Community Ground, 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.

The Community Ground initiative brought together sport, music, creative activities, youth support, social groups and local organisations in an informal after-school setting.

The Tasmanian Place Project (Tas) delivered for our community a film and impact plan that highlights the history and ongoing culture of place-based work in our community, featuring Cris Fizpatrick's story and her legacy that lives on. Brighton was one of six communities who participated in these knowledge sharing gatherings across Tasmania to explore the practice of place based/strengths based community development work.

Recognising volunteers and local leadership

Brighton Community News remained an important channel for sharing local achievements, promoting services and events, recognising volunteers and inviting community participation. Distributed to households and businesses across the municipality, the publication helped connect residents with Council and with the many organisations contributing to community life.

Council communications continued to celebrate the people and groups whose voluntary efforts strengthen Brighton. Stories highlighted long-term community service, local food relief, emergency service volunteers, neighbourhood groups and residents establishing new activities. This recognition helps make community contribution visible, increases a sense of pride and encourages wider participation.



Brighton Council's Community Volunteer of the Year Award recipients were as follows:

Young Community Volunteer of the Year (jointly awarded)

- Jack Triffitt
- Olivia Ims

Community Volunteer of the Year

- Rosina Engler

Community Event of the Year

- Christmas Family Fun Day, Under One Rainbow



Ongoing foundations and programs

Youth engagement and local networks

Council's Youth Engagement Worker continued to build relationships with young people and support the Brighton Youth Action Group, school holiday and intergenerational activities plus community events. A soft-entry approach remained central to this work, creating informal and welcoming opportunities for young people to connect, participate and seek support.

Council maintained its internal Child and Youth Safety Working Group to support implementation and communication of Tasmania's Child and Youth Safe Standards across the organisation and to assist relevant community organisations with this ongoing responsibility.

Council continued to coordinate Brighton Alive, bringing together local services, not-for-profit organisations, community groups and residents to share information, strengthen collaboration and build capability across the community.

Place-based youth justice initiatives

Council, Brighton Alive and BYAG continued to support place-based early-intervention and prevention work through the Youth Justice Early Intervention Initiatives grants in partnership with DECYP. The approach brings local organisations, schools, police, Aboriginal organisations and community members together with children, young people and families to develop locally informed initiatives that prioritise young people's rights, rehabilitation and stronger pathways away from potential interaction with the justice system.

Bridgewater Youth Hub

Council continued working with the Tasmanian Aboriginal Legal Service and community partners to progress the establishment of a Community Youth Hub in Bridgewater. Building on earlier consultation and co-design, the project is intended to provide an inclusive place for young people aged 12–25 years, providing access to justice-diversion and wrap-around supports.

Community support and participation

Council continued its Community Grants Program and support for local organisations, volunteers and community-led activities. This ongoing investment complements Council's coordination, advocacy and partnership work across food security, mental health and wellbeing, family safety, social inclusion, community health and opportunities for people of all ages to participate.

In partnership with Loreto Community Housing, Council hosted the 'Bin to Win' event at the Waste Transfer Station (WTS), allowing local residents to visit the WTS free of charge and sort their rubbish/recycling into different waste streams with the assistance of Council and Loreto Housing volunteers.

Brighton Council continues to work with the Greater Hobart Homelessness Alliance to create a Southern Tasmanian Local Government approach to combating homelessness, attends the Southern Councils' Salvos Street 2 Home network meetings to stay informed and has become a member of the Eastern Shore Headspace Consortium.

Looking ahead

In 2026–27, Council will build on this foundation by expanding the Community Creators program into other schools within our region, continuing to strengthen youth participation by supporting the establishment of a youth space in Bridgewater, utilising an existing Council asset.

Over the past three years, the investment in Asset-Based Community Development (ABCD) across the Brighton area has helped shape the way we approach community development. Together, we have strengthened our commitment to working alongside community and building on the strengths, relationships, knowledge and resources that already exist within our communities.

Building on this foundation, we are now exploring an exciting next step through a project currently referred to as 'The Brighton Way'. As part of this work, we are beginning conversations with community groups, organisations and local leaders about the possibility of establishing a community-led table team, with ABCD at its core and with a formal governance and backbone structure. A lead agency will be agreed by the group to submit a Tasmanian Community Fund EOI to fund this foundational governance work in our community.



Development Services



Development Services

The Development Services Directorate leads the functions responsible for planning for Brighton's growth and supporting a safe, well-planned and connected community. During the year, the team progressed a range of major strategic planning, housing, recreation and regulatory projects that will help shape how the municipality grows and develops over the coming years.

2025/26 highlights

- Completed strategic planning for Brighton's future growth and activity centres.
- Delivered the planning framework for 400 new homes at Boyer Road, Bridgewater.
- Finalised master plans for Lennox Park, Tivoli Green and Pontville Park.
- Adopted the Brighton Active Transport Strategy 2026-2036.
- Progressed the Brighton Industrial Hub Structure Plan.
- Strengthened compliance and enforcement through Council's Enforcement Policy.

Key Strategies

As Brighton continues to grow, Council is planning ahead to make sure new homes, businesses, jobs, services and infrastructure are provided in the right places. During the year, Council progressed a number of major planning projects to guide how our towns, activity centres, transport connections and employment areas will develop into the future.

- The **Brighton Activity Centre Strategy 2025** provides a clear plan for the future growth of Brighton's main shopping, business and community areas. The Strategy considers future population growth and the need for more shops, services, employment and community facilities, helping Council plan for vibrant and well-serviced centres through to 2046.
- The **Brighton Active Transport Strategy 2026–2036** sets out how Council can make walking and cycling safer and easier across the municipality. The Strategy recommends better footpaths, cycleways and shared paths, improved crossings and connections between homes, schools, activity centres and open spaces, as well as better lighting, signs and bicycle parking. It provides a long-term plan for improving the active transport network so people of all ages and abilities have safer and more convenient ways to get around.
- Council prepared the **Brighton & Pontville Local Area Plan** to guide the future growth and improvement of both towns. The Plan looks at future housing and development, transport, businesses, parks and community facilities, helping Council plan ahead for growth while maintaining the character and identity of Brighton and Pontville. Several rounds of community consultation were undertaken during the year, with consultation on the draft Plan completed by June 2026. The Plan was subsequently adopted by Council later in 2026
- The **Brighton Industrial Hub Structure Plan** sets out how the Hub can grow and develop as an important industrial and employment area for Brighton and southern Tasmania. The Plan looks at how different types of industry can be located across the Hub, along with the land, roads, rail and other infrastructure needed to support future growth. It aims to better coordinate future development, support existing and new businesses, create opportunities for industries such as

clean energy and the circular economy, and protect the Hub's important freight and transport role. Consultation on the plan is continuing and is anticipated to be presented to Council in early 2027 for consideration.

Planning for better parks and recreation spaces

During the year, Council continued planning for the future of its key parks and recreation areas, with master plans prepared to guide improvements at Lennox Park, Tivoli Green and Pontville Park. The plans were shaped by community feedback and provide a clear direction for improving recreation and sporting facilities, public spaces, accessibility and opportunities for people to come together.

- The **Lennox Park Master Plan** sets out how the park can be improved to make it a better place for the community to play, exercise, relax and spend time together. Based on community feedback, the plan includes a better playground and sports courts, improvements to the dog park, upgraded toilets, BBQs, seating and shade, more trees and gardens, safer parking and access, and space for small events and activities. The improvements can be completed in stages as funding becomes available.
- The **Tivoli Green Park Master Plan** sets out how the park can become a central community space as the Tivoli Green area grows. Based on community feedback, the plan includes an all-ages nature-based playground, walking paths, open grassed areas, BBQs, shelters and seating, outdoor exercise areas, toilets, more trees and gardens, and better connections to the surrounding wetlands. The design aims to keep the area's natural character while creating a welcoming place for families, recreation, exercise and community gatherings.
- The **Pontville Park Master Plan** provides a long-term plan to improve the park as an important sport, recreation and community space. It sets out staged improvements to sporting facilities, including AFL, cricket, netball, equestrian and dog sports, as well as better parking, safer pedestrian access, play and picnic areas and community gathering spaces. The plan aims to make Pontville Park safer and easier to use, support local sporting clubs and provide a wider range of recreation opportunities for the community, with improvements delivered over time as funding becomes available.

Unlocked future housing growth in Boyer Road

The **Boyer Road Growth Area** work put the planning framework in place to support the next stage of residential growth in Bridgewater. Council completed the Boyer Road Precinct Structure Plan, planning scheme amendment and development framework, which were approved by the Tasmanian Planning Commission and provide for around **400 new homes** with a mix of lot sizes. The planning framework also provides for coordinated infrastructure, a central neighbourhood park and open space network, while protecting cultural heritage and supporting environmental sustainability.

Council also continued to advocate for the infrastructure and investment needed to unlock the broader Bridgewater growth area. This work helped build key partnerships and laid the groundwork for significant government investment announced later in 2026.

Strengthened compliance and regulatory governance

Council continued to strengthen its approach to compliance and enforcement, with a focus on being fair, consistent and clear while protecting the community and environment.

The new **Enforcement Policy**, adopted in June 2025, sets out how Council manages compliance issues and takes action when rules or legal requirements are not being followed. It focuses on helping people

understand and meet their responsibilities, while allowing stronger action to be taken where problems are serious or continue over time. The Policy aims to make Council's approach to enforcement fair, consistent and easy to understand, while protecting the health, safety and wellbeing of the community and the environment.



Public Health

Council is required to include a statement of its goals and objectives for public health for the preceding financial year in its Annual Report as per section 72(1)(ab) of the *Local Government Act 1993*. 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.

Protecting community health remained a key focus during the year with 127 food premises inspections completed across 108 registered food businesses, 7 food van permits issued, and 374 immunisations administered to support community wellbeing.



Climate, Environment & Sustainability

During 2025/26, Council continued to embed climate action, environmental stewardship and sustainability across its operations, decision-making and community programs. Activities focused on building organisational climate capability, progressing emissions reduction actions, strengthening climate resilience, restoring natural environments and supporting community sustainability and waste reduction.

2025/26 highlights

- 11 staff participated in climate mainstreaming learning journey.
- Corporate Emissions Reduction Plan endorsed.
- 2 successful grant applications to build climate resilience.
- 130 advanced trees and 3,600 understorey seedlings planted.
- 23 truckloads of African Boxthorn removed.
- 1,500kg of e-waste diverted from landfill.
- 6 primary schools and 2 high schools engaged in sustainability and waste education.

Embedding climate action across Council

Council strengthened organisational capability through a nine-month climate mainstreaming learning journey delivered by the Centre for Public Impact. Staff across the organisation, including Executive Leadership, explored how climate risk, adaptation and emissions reduction could be embedded into decision-making, policy and operations. The program advanced a coordinated, organisation-wide approach to climate action, strengthening organisational collaboration, shared accountability, and capacity to respond to a changing climate.



Reducing corporate emissions

Council endorsed its first Corporate Emissions Reduction Plan during the year, providing a clear pathway to guide priority actions over the next decade and support Council's target of achieving net-zero emissions by 2035. Key actions progressed during 2025/26 included resourcing a dedicated Waste and Resource Recovery Officer position, developing a Fleet Transition and Infrastructure Plan, and electrifying the gas hot water system at Pontville Pavilion.

Council monitored progress through its annual corporate emissions inventory. In 2025/26, emissions totalled 8,241 tonnes of carbon dioxide equivalent. This is an increase on last year, largely due to greater municipal-wide landfill tonnages, particularly from disposal at the Waste Transfer Station. However, emissions from Council-controlled sources, including gas consumption and fleet fuel use, declined this year.

Strengthening climate resilience and adaptation

Council progressed a range of initiatives to better understand and respond to climate risks across the municipality. Residential heat risk mapping completed with Geoneon helped identify how heat exposure and social vulnerability vary between suburbs, with Brighton and Bridgewater identified as the most at-risk areas. The mapping showed that dense, built-up areas with little canopy cover will experience higher temperatures due to the urban heat-island effect. In response, Council secured a $25,000 urban greening grant to support targeted cooling initiatives in the most at-risk areas.

Canopy cover mapping and urban greening projects complemented the heat risk work and supported the Greening Brighton Strategy. Across the municipality 130 advanced trees, 150 tree seedlings and 3,600 understorey seedlings were planted, alongside the removal of 23 truckloads of African Boxthorn. Key plantings took place at Ted Jeffries Memorial Park and along the Bridgewater foreshore spine track.

Beyond urban heat and greening, Council contributed to the development of the $1 million Coastal Hazard Resilience Planning Project. The three-year, joint-council project will support a coordinated regional approach to coastal hazard planning and resilience with support from the Commonwealth Disaster Ready Fund

Connecting and caring for Country

Council continued its collaboration with Kutalayna Collective and the Derwent Catchment Project on the Kutalayna Community Cares for Country project. The project involved more than 150 students from East Derwent Primary School participating in activities connecting them with Green Point Reserve. Through shared cultural and ecological knowledge, dance, art, play, planting and weeding, students were provided with learning opportunities beyond the classroom. They deepened their connections to Country and developed transferable skills for everyday life. The project was Highly Commended in the 2026 Sydney Opera House Play Awards and will feature in the Tasmanian Government's climate storytelling work launching in late 2026.

The Derwent Catchment Project also piloted the Connecting to Land and Sea program across the municipality, introducing eight participants to employment pathways in land and sea management. Combining accredited and non-accredited training with supported on-ground practice, the program provided practical, culturally grounded training and work experience while building participants' skills, confidence and teamwork. It responded to priorities in the Brighton Natural Resource Management Strategy, including recognising cultural landscapes and supporting Aboriginal participation in land management.



Supporting community sustainability

Council supported sustainability and waste education across six primary schools and two high schools through Waste Education Officer visits, curriculum resources and green team support. Initiatives included sponsorship of a new food organics and garden organics (FOGO) collection service at Herdsmans Cove Primary School and a school stationery recycling competition.

Beyond schools, Council also partnered with Loreto Community Housing to deliver the Bin to Win program. The event supported the responsible disposal of more than 180 car and trailer loads of waste through recycling and reuse options for tyres, whitegoods, batteries, mattresses, paint cans, e-waste, toys and more.

Council continued to offer drop-off services for hard-to-recycle items at Council Chambers, including for batteries, light bulbs, fabric, x-rays, printer cartridges, mobiles, e-waste and coffee pods. The Waste Transfer Station also expanded its e-waste recovery through a television and computer monitor trial thanks to a partnership with the Resource Work Cooperative. A visit to the Resource Work Cooperative provided insight into recycling, reuse and data security practices for materials collected through Council programs.

Together, the initiatives delivered during 2025/26 strengthened Council's foundations for long-term climate action, environmental stewardship and community sustainability. Progress in emissions reduction planning, climate risk assessment, urban greening and resource recovery was complemented by partnerships supporting caring for Country, practical learning and community participation. While reducing overall emissions remains an ongoing challenge, the year's work provides a stronger basis for coordinated action towards Council's net-zero target and a more resilient, sustainable municipality.



Asset Services



Asset Services

2025/26 Highlights

- Briggs Road Reconstruction completed.
- Fergusson Road section upgraded and sealed.
- Back Tea Tree Road Reconstruction progressed.
- Cove Hill Stormwater project completed.
- Active Transport Shared Pathway design finalised.
- Heavy Vehicle Rest Area works progressed.
- Ted Jeffries Memorial Park Stage 1 substantially completed and Stage 2 advanced.
- Old Beach Walking Track construction commenced.
- Bridgewater Parklands Spine Pathway and Dog Park completed.
- Development of a new Waste Strategy commenced.

Road Works & Transport

Council continued to deliver a significant capital works program across the municipality during 2025/26.

A substantial section of Fergusson Road was upgraded and sealed during the year.

Major reconstruction works on Briggs Road were completed, including road widening, stormwater upgrades, kerb and gutter installation and pavement reconstruction. The project reached practical completion in June.

Planning and design progressed for the Baskerville Road Reconstruction project, with survey work completed and preparations made for tendering later in the calendar year. Additional road improvement works at Baskerville Road (213-225) took place during the year, with road widening works undertaken.

The Back Tea Tree Road Reconstruction project advanced significantly, with bulk earthworks, pavement construction, bridge widening and utility relocations progressing throughout the reporting period.



Council completed the Cove Hill Stormwater project, delivering improved drainage infrastructure and reducing localised flooding risks to the light and general industrial precincts.

Detailed design was finalised for the Active Transport Fund Shared Pathway project, with land acquisition and alignment planning progressing to support future construction.

Council also continued planning for the replacement of the Elderslie Bridge, including load testing and grant applications to secure funding for the renewal of this important transport asset. Assessment work confirmed the bridge remains serviceable while replacement planning continues.

A new South Brighton Masterplan project was initiated, with site investigations, consultant engagement and preliminary design work commencing to support future transport, drainage and development infrastructure.





Buildings

Planning continued for the future Waste Transfer Station, with concept designs refined and engagement undertaken with industry stakeholders to determine the most suitable operational model for the facility.

Council also progressed the Heavy Vehicle Rest Area within the Brighton Industrial Hub. Key milestones included finalisation of land and lease arrangements, completion of service protection works and construction of utility connections, shelter infrastructure and toilet facilities. The project moved into procurement for the next stage of civil works by the end of the reporting period.

Parks & Reserves

Significant progress was achieved on the Ted Jeffries Memorial Park Masterplan. Stage 1 works were substantially completed, delivering new recreation infrastructure including soccer pitch extensions, sporting facilities, pathways, landscaping, signage and supporting amenities. CCTV installation and planning for a basketball court mural and line marking were also progressed. Stage 2 advanced considerably, with grant funding confirmed, design development of the clubroom facilities progressing to an advanced stage, landscape architects appointed for the playground component and planning undertaken for lighting, environmental management and future transport integration.

Construction commenced on the Old Beach Walking Track, providing improved recreational access and connectivity for residents. Planning also continued for the next section of the trail network.

Council continued development of the proposed Pontville Sensory Park, undertaking research, stakeholder engagement and concept development to inform future design.

At Bridgewater Parklands, the Spine Pathway and Dog Park components were completed, while design work continued for the basketball court component.

Services

Council continued targeted community engagement and education programs aimed at reducing contamination in recycling and FOGO collections, with a renewed education campaign developed to improve waste diversion outcomes.

Waste education programs were delivered across all schools within the municipality, supporting community awareness and encouraging sustainable waste management practices.

A new Waste Strategy was also commenced during the year to guide future waste and resource recovery initiatives across the municipality, with stakeholder consultation and policy development underway.

Legislative Requirements

Statement of Activities

Local Government Act 1993 Section 21

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

Code of Conduct Complaints

Local Government Act 1993 Section 72(1)(ba) and (bb)

It is reported that there were no Code of Conduct determinations during 2025/26. The total cost met by Council in respect of Code of Conduct complaints was $0.00

Statement of Land Donated

Local Government Act 1993 Section 177

Council has not resolved to donate any land in accordance with section 177 of the *Local Government Act 1993*.

Public Interest Disclosures

Public Interest Disclosures Act 2002 Section 86

- Brighton Council's procedures under the Act are available on the Council website at **www.brighton.tas.gov.au**
- Council did not receive any disclosures under the Act during 2025/26.
- No public interest disclosures were investigated by Council.
- No disclosed matters were referred to Council by the Ombudsman.
- No disclosed matters were referred by Council to the Ombudsman to investigate.
- No investigations of disclosed matters were taken over by the Ombudsman from Council.
- There were no disclosed matters that Council decided not to investigate.
- There were no disclosed matters that were substantiated on investigation as there were no disclosed matters.
- The Ombudsman made no recommendations under the Act that relate to Council.

Contracts for the supply of Goods & Services

Local Government (General) Regulations Regulation 30(1)

Council is required to report any contract for the supply or provision of goods and services valued at or exceeding $250,000 (excluding GST) during the 2025/26 financial year.

- Andrew Walter Constructions - Cove Hill Road stormwater upgrade - $782,719
- Andrew Walter Constructions - Back Tea Tree Road Reconstruction - $1,322,669
- Moore Civil Contracting - Briggs Road reconstruction includes piped stormwater, kerb, channel and footpath - Gage Road to Plymouth Road - $1,122,908
- StateWide Earthworks - Fouche Avenue reconstruction - $373,210

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.

- Moore Civil Contracting - Munday Street reconstruction including kerb and channel - - $122,590
- Hazell Bros Group Pty Ltd - Back Tea Tree Road Bridge Works - $221,463

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.

Dispute Resolution

Local Government (General) Regulations 2025 Regulation 37(a)

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.

Local Government Shared Services

During 2025/26, over 138 hours of professional services were provided by Brighton to other councils delivering a net benefit to Council of $9260.

Risk Management

Risk management is an integral part of Brighton Council's management practices, supporting the achievement of our strategic objectives and the long-term sustainability of our operations. Council continues to strengthen its risk management through a comprehensive and strategic approach focused on identifying, assessing and managing risks across the organisation.

Our staff remain committed to implementing Council's Risk Management Strategy. This includes identifying potential risks, assessing their likelihood and potential consequences, and implementing effective controls to reduce risk exposure to an acceptable level.

Over the past twelve months, Council has continued to strengthen its approach to risk management, with risk assessment and consideration increasingly embedded into everyday work practices and decision-making. Council has also enhanced its awareness and understanding of cyber security risks and continues to implement appropriate controls to protect its systems, information and operations in response to an increasingly complex cyber threat environment.

Council remains committed to proactively identifying, managing and reducing risks across its operations and throughout the municipality. Through effective risk management, Council aims to provide a safe, resilient and sustainable environment for its employees, contractors, residents and visitors.

Audit Panel Report 2025/26

Brighton Council's Audit Panel was formally re-established by Council in 2023. 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 2025-26 along with 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 (AT).

This year, the Panel met five times in August, September and November 2025, and March and May 2026.

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 (AT), also attended Audit Panel meetings as necessary.

Role of the Panel

The principal purpose of the Audit Panel is to assist 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 are integrated and documented under which all assumptions have been made.
- Reviewing accounting procedures, internal controls, anti-fraud, anti-corruption 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.

External Audit

As legislated, Council's external audit service is provided by AT, whose staff attended Audit Panel meetings as required during the year. At these meetings, the Panel and AT officers discussed the Annual Audit Outcomes Report, 30 June 2025, as well as the Report to Those Charged with Governance, Financial Audit Outcomes Report and Auditors Report for the 2024-25 audit. The Panel also received and discussed the 2025-26 Financial Audit Strategy, including key audit areas identified for the year.

During the year the Panel conducted an evaluation of the external auditor's performance. Overall, results were satisfactory with some improvement opportunities discussed with AT staff members.

The Panel also noted relevant recommendations from AT financial and performance audit reports to Parliament tabled during the year. Relevant findings from audits by AT 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 no incomplete actions at our May 2026 meeting, down from 3 at the same time last year.

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 2025.
- Reviewed commentary in the 2025 Annual Report to ensure consistency with the Financial Statements.
- Met with AT staff in-camera to discuss the 2024-25 audit process.
- Continued to review and advocate for implementation of outstanding audit recommendations.
- Discussed implementation of an internal audit function during 2026-27.
- Provided feedback on Council's Asset Capitalisation Policy.
- Regularly reviewed and commented on Quarterly Reports.
- Received and provided feedback on Councils Asset Management plans for buildings, stormwater and transport.
- Received updates and discussed periodic Risk Management Reports as well as an update on Business Continuity Plan scenario testing.
- Reviewed processes to manage insurable risks and existing insurance cover.
- Noted and discussed the 2026-27 Budget and Annual Plan.
- Monitored and discussed developments relating to Work Health and Safety.
- Received and discussed the Organisational Culture 2025 Summary Report.
- Noted reports on Council decisions during the year, including decisions made against recommendation, of which there were none.
- Received updates on legislative compliance, significant risk, insurance, impending legal actions, and any actual or suspected fraud occurrences.
- Monitored effects of changes to legislation.
- Received updates and provided feedback on the status of Council policies.
- Panel members updated their declarations of interest throughout the year.
- Reviewed the Audit Panel Charter.
- Regularly reviewed the Audit Panel's annual work plan.

During the year the Panel also conducted a self-evaluation of its performance with very positive results.

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.

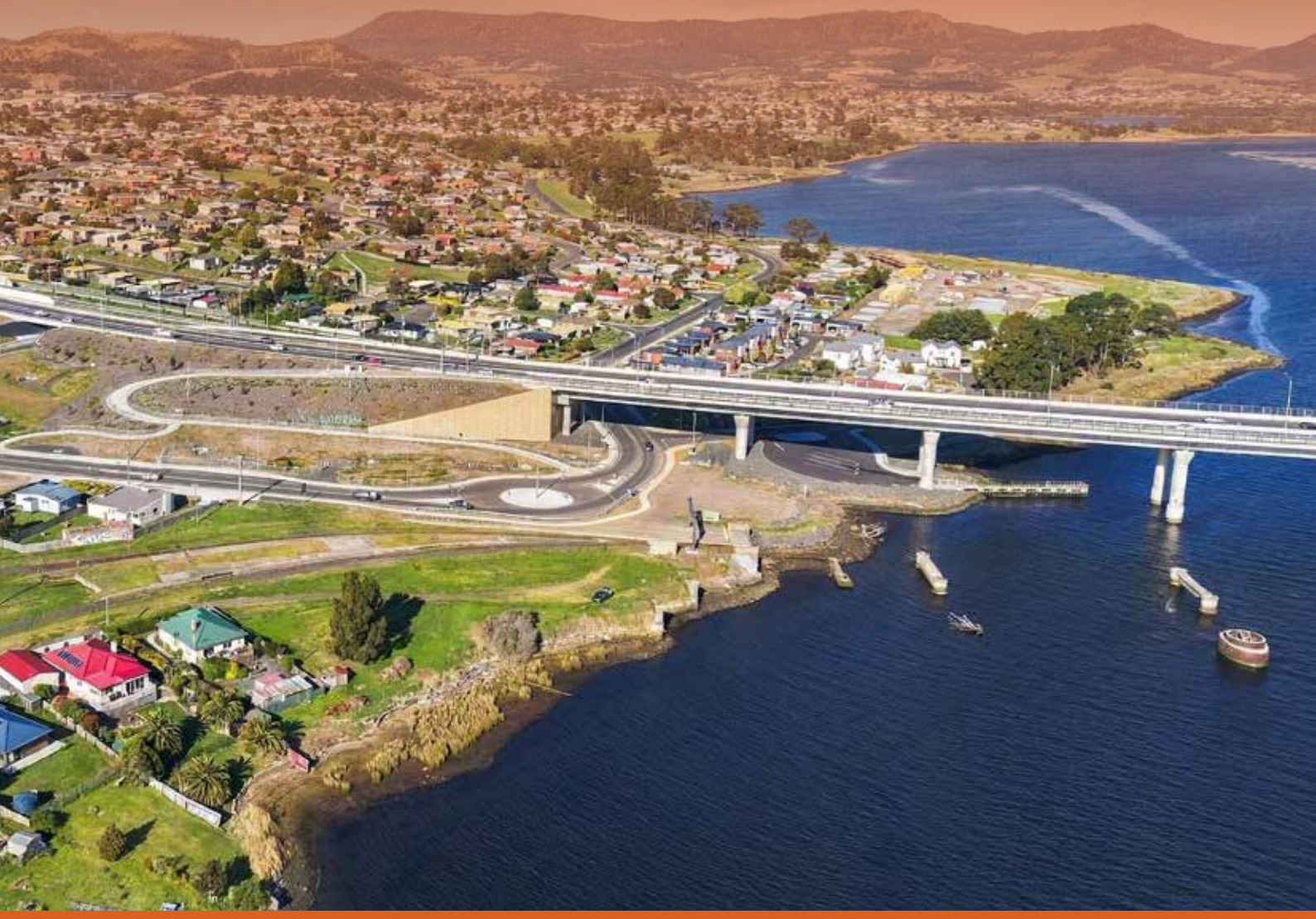
Ric De Santi

Audit Panel Chairperson

2025-2026 Financial Report



2025-2026
Financial Report



Audit Tasmania

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 2026 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 2026 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.

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

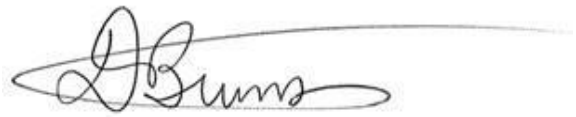
My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an 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

25 September 2026
Hobart

Brighton Council

ANNUAL FINANCIAL REPORT

For the Year Ended 30 June 2026

Brighton Council
Financial Report
Table of Contents

FINANCIAL REPORT		Page
Notes to Financial Statements		
Note 1	**Overview**	
1.1	Reporting entity	7
1.2	Basis of accounting	7
1.3	Use of judgements and estimates	7
1.4	Functions/Activities of the Council	8
Note 2	**Revenue**	
2.1	Rates and charges	10
2.2	Statutory fees and fines	10
2.3	User fees	10
2.4	Grants	11
2.5	Contributions	12
2.6	Interest	12
2.7	Commercial Activities	12
2.8	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	13
2.9	Investment revenue from water corporation	13
Note 3	**Expenses**	
3.1	Employee benefits	13
3.2	Materials and services	14
3.3	Contributions	14
3.4	Depreciation and amortisation	15
3.5	Commercial Activities	16
3.6	Other expenses	16
Note 4	**Current Assets**	
4.1	Cash and cash equivalents	16
4.2	Trades and other receivables	17
4.3	Investments	18
4.4	Other assets	18
4.5	Assets held for sale	18
Note 5	**Investments**	
5.1	Investment in water corporation	18
Note 6	**Non-current assets**	
6.1	Property, infrastructure, plant and equipment	19
6.2	Intangible assets	24
Note 7	**Current and Non-Current liabilities**	
7.1	Trade and other payables	25
7.2	Deposits Held	25
7.3	Provisions	25
7.4	Contract liabilities	26
Note 8	**Other financial information**	
8.1	Reserves	27
8.2	Reconciliation of cash flows from operating activities to surplus (deficit)	28
8.3	Reconciliation of cash and cash equivalents	28
8.4	Superannuation	29
8.5	Commitments	30
8.6	Contingent liabilities and contingent assets	30
8.7	Financial instruments	31
8.8	Fair value measurements	35
8.9	Events occurring after balance date	39
Note 9	**Other matters**	
9.1	Related party transactions	39
9.2	Other significant accounting policies and pending accounting standards	41
Note 10	Management indicators	42
	Management Certification of the Financial Report	44

Statement of Comprehensive Income
For the Year Ended 30 June 2026

	Note	Budget 2026 $	Actual 2026 $	Actual 2025 $
Income				
Recurrent income				
Rates and charges	2.1	17,081,532	17,118,553	15,427,311
Statutory fees and fines	2.2	788,000	827,843	866,788
User fees	2.3	882,200	1,173,180	1,303,369
Grants	2.4	2,181,583	4,679,530	2,801,385
Contributions - cash	2.5	250,000	120,860	190,681
Interest	2.6	376,000	511,846	449,194
Commercial Activities	2.7	1,274,852	718,302	2,024,076
Investment revenue from Water Corporation	2.9, 5.1	798,336	800,800	739,200
		23,632,503	**25,950,914**	**23,802,004**
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	4,016,808	1,441,701	2,774,164
Contributions - non-monetary assets	2.5	-	2,283,282	7,634,227
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	100,000	311,228	124,229
		4,116,808	**4,036,211**	**10,532,620**
Total income		**27,749,311**	**29,987,125**	**34,334,624**
Expenses				
Employee benefits	3.1	(5,612,149)	(8,823,547)	(7,919,678)
Materials and services	3.2	(9,278,135)	(8,206,378)	(8,529,039)
Contributions	3.3	(1,617,509)	(1,444,474)	(1,364,382)
Commercial activities	3.5		(40,719)	(31,420)
Depreciation and amortisation	3.4	(4,169,328)	(4,878,964)	(4,538,481)
Other expenses	3.6	(453,313)	(457,813)	(490,034)
Total expenses		**(21,130,434)**	**(23,851,895)**	**(22,873,034)**
Net result for the year from continuing operations		**6,618,877**	**6,135,230**	**11,461,589**
Net result for the year		**-**	**6,135,230**	**11,461,589**
Other comprehensive income				
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment	5.1,8.1	-	1,646,543	974,419
Net asset revaluation increment/(decrement)	8.1	-	10,824,159	4,241,305
Total Other Comprehensive Income		**-**	**12,470,702**	**5,215,724**
Total Comprehensive result		**6,618,877**	**18,605,932**	**16,677,313**

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

Statement of Financial Position
As at 30 June 2026

	Note	2026	2025
		$	$
Assets			
Current assets			
Cash and cash equivalents	4.1	6,862,528	5,776,400
Trade and other receivables	4.2	1,263,230	2,253,962
Investments	4.3	3,700,232	2,700,224
Other assets	4.4	685,717	548,092
Assets held for sale	4.5	352,906	705,514
Total current assets		**12,864,613**	**11,984,192**
Non-current assets			
Trade and other receivables	4.2	-	64,935
Investment in water corporation	5.1	52,554,888	50,908,345
Property, infrastructure, plant and equipment	6.1	277,829,710	259,250,802
Intangible assets	6.2	13,033	-
Total non-current assets		**330,397,631**	**310,224,082**
Total assets		**343,262,244**	**322,208,274**
Liabilities			
Current liabilities			
Trade and other payables	7.1	1,180,705	1,690,852
Deposits held	7.2	312,151	509,423
Provisions	7.3	1,514,372	1,407,082
Contract liabilities	7.4	5,340,389	2,433,000
Total current liabilities		**8,347,617**	**6,040,357**
Non-current liabilities			
Provisions	7.3	404,857	264,079
Total non-current liabilities		**404,857**	**264,079**
Total liabilities		**8,752,474**	**6,304,437**
Net Assets		**334,509,770**	**315,903,838**
Equity			
Accumulated surplus		175,045,350	168,910,120
Reserves	8.1	159,464,420	146,993,718
Total Equity		**334,509,770**	**315,903,838**

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

Statement of Cash Flows
For the Year Ended 30 June 2026

	Note	2026 Inflows/ (Outflows) $	2025 Inflows/ (Outflows) $
Cash flows from operating activities			
Rates		17,217,615	15,244,787
Statutory fees and fines (including GST)		1,752,616	762,484
User charges and other fines		1,035,555	548,146
Grants		4,643,691	3,348,927
Developer contributions		120,860	190,681
Interest received		511,846	448,298
Commercial Income		783,237	1,983,091
Dividends	2.9	800,800	739,200
Payments to suppliers - (including GST)		(8,712,060)	(7,732,308)
Payments to employees		(8,575,479)	(7,768,837)
Commercial Expenses		(40,719)	(31,420)
Other payments		(1,902,287)	(1,854,416)
Net cash provided by (used in) operating activities	8.2	**7,635,675**	**5,878,633**
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(10,554,989)	(9,589,249)
Proceeds from sale of property, infrastructure, plant and equipment		855,358	5,795,933
Capital grants		4,347,364	3,390,402
Redemption off (Payment for) Investments		(1,000,008)	(2,000,009)
Net cash provided by (used in) investing activities		**(6,352,275)**	**(2,402,923)**
Cash flows from financing activities			
Proceeds from deposits held		(240,906)	271,707
Payment from deposits held		43,634	(522,638)
Repayments of interest bearing loans and borrowings		-	(720,000)
Net cash provided by (used in) financing activities		**(197,272)**	**(970,931)**
Net increase (decrease) in cash and cash equivalents		**1,086,128**	**2,504,779**
Cash and cash equivalents at the beginning of the financial year		5,776,400	3,271,621
Cash and cash equivalents at the end of the financial year	8.3	**6,862,528**	**5,776,400**

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

Statement of Changes in Equity
For the Year Ended 30 June 2026

2026	Note	Accumulated Surplus 2026 $	Asset Revaluation Reserve 2026 $	Fair Value Reserve 2026 $	Total Equity 2026 $
Balance at beginning of the financial year		168,910,120	147,476,246	(482,528)	315,903,838
Net result for the year		6,135,230	-	-	6,135,230
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	5.1,8.1	-	-	1,646,543	1,646,543
Net asset revaluation increment/(decrement)	8.1	-	10,824,159	-	10,824,159
Total comprehensive income		**175,045,350**	**158,300,405**	**1,164,015**	**334,509,770**
Balance at end of the financial year		**175,045,350**	**158,300,405**	**1,164,015**	**334,509,770**

2025	Note	Accumulated Surplus 2025 $	Asset Revaluation Reserve 2025 $	Fair Value Reserve 2025 $	Total Equity 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**

The above statement should be read with the accompanying notes.

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 2026 finanical 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 determinatin 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.

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						
2025 - 2026	206,406	302,872	509,278	2,310,802	(1,801,524)	38,224,622
2024 - 2025	1,902,935	282,065	2,185,000	2,235,391	(50,391)	33,570,297
Community Services						
2025 - 2026	1,014,744	500	1,015,244	1,166,832	(151,588)	-
2024 - 2025	1,089,847	7,318	1,097,165	1,287,504	(190,339)	-
Corporate Services						
2025 - 2026	-	1,553,848	1,553,848	3,737,498	(2,183,650)	-
2024 - 2025	-	1,421,188	1,421,188	3,329,715	(1,908,527)	-
Environmental Health/Environmental Management						
2025 - 2026	-	266,493	266,493	594,530	(328,037)	-
2024 - 2025	-	343,756	343,756	451,098	(107,342)	-
Parks and Recreation						
2025 - 2026	689,750	2,574,558	3,264,308	2,757,958	506,350	14,817,741
2024 - 2025	-	7,981,834	7,981,834	2,632,190	5,349,644	14,937,741
Planning Services						
2025 - 2026	-	346,832	346,832	1,197,847	(851,015)	-
2024 - 2025	-	400,072	400,072	1,493,677	(1,093,605)	-
Rates & Charges						
2025 - 2026	-	13,781,403	13,781,403	-	13,781,403	-
2024 - 2025	-	12,505,542	12,505,542	-	12,505,542	-
Roads, Streets & Bridges						
2025 - 2026	545,546	306,473	852,019	5,749,692	(4,897,673)	163,144,229
2024 - 2025	871,229	629,056	1,500,285	5,860,000	(4,359,715)	148,745,226
Tas Water						
2025 - 2026	-	800,800	800,800	-	800,800	52,554,888
2024 - 2025	-	739,200	739,200	-	739,200	50,908,345
Unallocated Services						
2025 - 2026	3,664,785	186,889	3,851,674	2,423,136	1,428,538	74,520,764
2024 - 2025	1,711,539	1,158,060	2,869,599	1,862,153	1,007,446	74,046,665
Waste Management						
2025 - 2026	-	3,763,831	3,763,831	3,932,205	(168,374)	-
2024 - 2025	-	3,290,981	3,290,981	3,721,305	(430,324)	-
Total						
2025 - 2026	**6,121,231**	**23,884,499**	**30,005,730**	**23,870,500**	**6,135,230**	**343,262,244**
2024 - 2025	**5,575,550**	**28,759,072**	**34,334,622**	**22,873,033**	**11,461,589**	**322,208,274**

1.4 Functions/Activities of the Council (Continued)

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

	2026	2025
	$	$
Current assets	12,864,613	11,984,192
Non-current assets	330,397,631	310,224,082
	343,262,244	**322,208,274**

(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.

		2026	2025
		$	$
Note 2	**Revenue**		
Note 2.1	**Rates and charges**		
	General	12,570,482	11,321,426
	Garbage charge	2,566,710	2,250,443
	Garbage charge - FOGO	526,174	511,842
	Fire Levy	1,210,921	1,184,115
	Waste Levy Charge	244,266	159,485
	Total rates and charges	**17,118,553**	**15,427,311**

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 full valuation of land occurred in the 25/26 financial year however values are not effective until 10th August 2026.

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	38,657	91,623
	Town planning fees	346,832	400,071
	Land information certificates	175,400	124,375
	Permits	266,954	250,719
	Total statutory fees and fines	**827,843**	**866,788**

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	423,884	511,460
	Community Newspaper	15,491	18,338
	Refuse Site Entry	426,681	369,209
	Other Revenue	307,124	404,362
	Total user fees	**1,173,180**	**1,303,369**

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.

		2026	2025
		$	$
Note 2.4	**Grants**		
	Grants were received in respect of the following:		
	Summary of grants		
	Federally funded grants	1,070,204	4,079,019
	Federally funded grants administered by State	3,664,785	-
	State funded grants	1,373,333	1,276,289
	Others	12,909	220,241
	Total	**6,121,231**	**5,575,549**
	Grants - Recurrent		
	Commonwealth Government Financial Assistance Grants	3,664,785	1,711,539
	Department of Premier & Cabinet	52,599	2,000
	Department of Industry, Science, Energy & Resources	-	6,000
	Department of State Growth - Jobs Tasmania	959,237	1,026,359
	Department of Employment & Workplace Relations	-	6,000
	Department of Police,Fire & Emergency Management	-	35,000
	Southern Midlands Council	-	11,087
	Workskills	2,909	3,400
	Total recurrent grants	**4,679,530**	**2,801,385**
	Capital grants received specifically for new or upgraded assets		
	Commonwealth Government - Roads to Recovery	-	-
	Department of Infrastructure Transport & Regional Development	1,034,329	2,031,945
	Department of Premier & Cabinet	160,531	109,469
	Department of Industry, Science, Energy & Resources	35,875	329,535
	Local Government Association of Tasmania	-	205,754
	Department of Police,Fire & Emergency Management	100,000	-
	Department of State Growth	100,966	97,461
	Brighton Football Club	5,000	-
	Hydro Tasmania	5,000	-
	Total capital grants	**1,441,701**	**2,774,164**
	Total Grants	**6,121,231**	**5,575,549**

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 2025-2026 by $2,68,642, (2024-2025 by $2,462,076). 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 over by $983,143 (2024-2025 under by $750,037) .

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	1,050,884	503,342
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the condition	385,918	-
Add: Funds received and not recognised as revenue in the current year	-	638,946
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(91,232)	(91,404)
Balance of unspent funds at 30 June	**1,345,570**	**1,050,884**
Capital		
Balance of unspent funds at 1 July	716,065	99,827
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	2,905,663	716,065
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(330,526)	(99,827)
Less: Funds received in prior year but revenue recognised and funds spent in current year		
Balance of unspent funds at 30 June	**3,291,202**	**716,065**
Total unspent funds - disclosed as contract liability (refer note 7.4)	**4,636,772**	**1,766,949**

	2026	2025
	$	$

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	120,860	190,681
Total	**120,860**	**190,681**
(b) Non-monetary assets		
Land - Subdivision Donation	-	460,000
Drainage - Subdivision Donation	1,397,648	3,416,140
Road - Subdivision Donation	885,634	3,758,087
Total	**2,283,282**	**7,634,227**
Total contributions	**2,404,142**	**7,824,908**

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	452,686	396,183
Interest on rates	59,160	53,011
Total interest	**511,846**	**449,194**

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	266,417	550,787
Rental income	410,207	395,807
In-Kind Support	41,678	40,982
Total commercial activities	**718,302**	**2,024,076**

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.

	2026	2025
	$	$

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.

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

Proceeds of sale	863,056	150,869
Write down value of assets disposed	(551,828)	(26,640)
Total Net gain/(loss) on disposal	**311,228**	**124,229**

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	800,800	739,200
Total investment revenue from water corporation	**800,800**	**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	7,406,080	6,851,192
Workers compensation	70,517	63,218
Payroll Tax	305,200	290,778
Superannuation	1,065,852	654,307
Other Employee Related Expenses	241,547	292,386
	9,089,196	8,151,881
Less amounts capitalised	(265,649)	(232,203)
Total employee benefits	**8,823,547**	**7,919,678**

* Outside workforce wages and superannuation are costed directly to jobs and are adjusted at end of year to reflect total wages and salaries.

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.

		2026	2025
		$	$
Note 3.2	**Materials and services**		
	Bank Fees	34,410	35,063
	Building Maintenance	537,033	590,898
	Climate Resilience	8,534	4,960
	Collection Fees	68,258	37,347
	Community Liasion	67,994	29,191
	Community Newspaper	94,606	88,309
	Contract Recycling	538,125	577,619
	Fire Abatement	18,066	17,396
	FOGO Collection & Disposal	373,195	324,729
	Software Costs	132,041	113,531
	Contractors	210,773	108,096
	Land Tax	92,348	92,675
	Insurance Premiums	355,383	362,976
	Refuse Collection	529,426	476,015
	Weed Control	91,962	100,491
	Planning Legal Fees & Masterplans	368,920	573,038
	Building Overheads	269,191	273,188
	Reserve Maintenance	756,711	948,860
	Road & Bridge Maintenance	788,125	992,796
	Telephones	63,071	62,128
	Street Lighting	120,412	118,477
	Waste Bin Replacement	14,948	121,255
	Waste Transfer Station & Tipping Expense	1,769,111	1,662,798
	Waste Education	22,277	30,083
	Printing & Stationery	34,166	36,627
	Postage	59,238	48,324
	Other	788,054	702,169
	Total materials and services	**8,206,378**	**8,529,039**

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	1,197,509	1,160,838
	Ten Lives	10,000	10,000
	Cycling South	3,000	3,000
	Committee for Greater Hobart	5,000	3,000
	Tasmanian Canine Defence League	65,656	64,761
	Local Government Association of Tasmania	53,651	52,060
	Derwent Estuary	16,658	16,173
	Valuation Charges	81,700	54,550
	Southern Tasmanian Waste Authority	4,800	-
	Regional Development Australia	6,500	-
	Total contributions	**1,444,474**	**1,364,382**

Accounting policy

Contributions

Contributions to external organisations are expensed as incurred.

		2026	2025
		$	$
Note 3.4	**Depreciation and amortisation**		
	Property		
	Buildings	834,278	743,693
	Plant and Equipment		
	Plant and Vehicles	322,288	296,303
	Furniture and Equipment	34,709	30,915
	Small Machinery	12,180	12,098
	Intangibles	1,942	-
	Infrastructure		
	Roads	2,770,943	2,608,079
	Bridges	201,885	195,706
	Drainage	700,739	651,687
	Total depreciation and amortisation	**4,878,964**	**4,538,481**

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

		2026	2025
		$	$
Note 3.5	**Commercial Activities**		
	Professional Services and Private Works	40,719	31,420
	Total commercial activities	**40,719**	**31,420**

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 (Audit Tas)	57,100	60,300
	Audit Panel Fees	7,000	9,500
	Grants and Donations	81,628	129,980
	Councillors' allowances	238,604	224,653
	Councillors' Expenses	71,130	49,424
	Bad Debt Write Off net of provision movement	2,351	16,177
	Total other expenses	**457,813**	**490,034**

External audit fees for 2025/2026 Annual audit $50,900 & Other Acquittals $6,200 & 2024/2025 Annual audit $45,000 & Other Acquittals $15,300.

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	3,058	3,060
	Cash at bank	6,859,470	5,773,340
	Total cash and cash equivalents	**6,862,528**	**5,776,400**

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)	312,151	509,423
ii) Leave Provisions (note 7.3)	1,919,229	1,671,161
iii) Unexpended Grant (note 7.4)	4,636,772	1,766,948
Restricted funds	**6,868,152**	**3,947,533**
Total uncommitted cash and cash equivalents	**(5,624)**	**1,828,868**
Total investments (note 4.3)	3,700,232	2,700,224
Total unrestricted funds	**3,694,608**	**4,529,092**

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.

Notes to the Financial Report
For the Year Ended 30 June 2026

		2026	2025
		$	$
Note 4.2	**Trade and other receivables**		
	Current		
	Rates debtors	493,894	559,853
	Infringements	400,344	370,986
	Licences	15,753	15,115
	Other debtors	385,965	1,308,103
	Provision for expected credit loss - other debtors	(52,634)	(50,283)
	GST receivable	19,908	50,188
	Total	**1,263,230**	**2,253,962**
	Non-current		
	Mortgages over land sold	-	64,935
	Total	**-**	**64,935**
	Total trade and other receivables	**1,263,230**	**2,318,897**
	Reconciliation of movement in expected credit loss		
	Carrying amount at 1 July	(50,283)	(34,106)
	Increase / (decrease) in provision recognised in profit or loss	(2,351)	(16,177)
	Carrying amount at 30 June	**(52,634)**	**(50,283)**

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.

Note 4.3	**Investments**		
	Current		
	Managed funds	1,250,232	-
	Term deposits - more than 3 months	2,450,000	2,700,224
	Total investements	**3,700,232**	**2,700,224**

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	102,400	143,394
	Accrued Income	583,317	404,698
	Total Other Assets	**685,717**	**548,092**

		2026	2025
		$	$
Note 4.5	**Assets held for sale**		
	Land held for resale	352,906	705,514
	Total assets held for sale	**352,906**	**705,514**

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

Accounting policy

Assets held for sale

A non-current asset held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs to sell, and is not subject to depreciation. Non-current assets, disposal groups and related liabilities are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

Note 5 Investments

Note 5.1	**Investment in water corporation**		
	Opening balance	50,908,345	49,933,926
	Change in fair value of investment	1,646,543	974,419
	Total investment in water corporation	**52,554,888**	**50,908,345**

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.

Note 6 Non-current assets
Note 6.1 Property, infrastructure, plant and equipment

	2026 $	2025 $
Summary		
at cost	6,283,409	6,541,465
Less accumulated depreciation	(1,904,532)	(1,808,168)
	4,378,877	**4,733,297**
at fair value as at 30 June	372,946,567	344,047,320
Less accumulated depreciation	(99,495,734)	(89,529,815)
	273,450,833	**254,517,505**
Total	**277,829,710**	**259,250,802**
Property		
Land		
at fair value as at 30 June	14,817,741	14,937,741
	14,817,741	**14,937,741**
Land under roads		
at fair value at 30 June	57,264,241	57,264,241
	57,264,241	**57,264,241**
Total Land	**72,081,982**	**72,201,982**
Buildings		
at fair value as at 30 June	43,525,238	37,750,792
Less accumulated depreciation	(5,300,616)	(4,180,495)
Total Buildings	**38,224,622**	**33,570,297**
Total Property	**110,306,604**	**105,772,279**
Plant and Equipment		
Plant, machinery and equipment		
at cost	2,852,514	2,785,663
Less accumulated depreciation	(1,392,692)	(1,343,219)
	1,459,822	**1,442,444**
Furniture and Equipment		
at cost	593,775	494,978
Less accumulated depreciation	(375,635)	(340,925)
	218,140	**154,053**
Small Machinery		
at cost	157,290	157,290
Less accumulated depreciation	(136,205)	(124,024)
	21,085	**33,266**
Total Plant and Equipment	**1,699,047**	**1,629,763**
Infrastructure		
Roads		
at fair value as at 30 June	171,040,011	154,889,078
Less accumulated depreciation	(64,832,299)	(58,501,431)
	106,207,712	**96,387,647**
Bridges		
at fair value as at 30 June	9,849,238	9,293,989
Less accumulated depreciation	(3,959,959)	(3,540,633)
	5,889,279	**5,753,356**
Drainage		
at fair value as at 30 June	76,450,098	69,911,479
Less accumulated depreciation	(25,402,860)	(23,307,256)
	51,047,238	**46,604,223**
Total Infrastructure	**163,144,229**	**148,745,226**

Note 6.1 Property, infrastructure, plant and equipment (cont.)	2026 $	2025 $
Works in progress		
Buildings at cost	887,664	623,365
Roads at cost	1,617,192	1,083,455
Reserves at cost	-	1,384,462
Drainage at cost	-	12,252
Plant	174,974	-
Total Works in progress	**2,679,830**	**3,103,534**
Total property, infrastructure, plant and equipment	**277,829,710**	**259,250,802**

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

Reconciliation of property, infrastructure, plant and equipment

2026	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	14,937,741	-	-	-	-	(120,000)	14,817,741
Land under roads	57,264,241	-	-	-	-	-	57,264,241
Total land	**72,201,982**	**-**	**-**	**-**	**-**	**(120,000)**	**72,081,982**
Buildings	33,570,297	1,926,645	1,865,952	(834,277)	-	1,696,005	38,224,622
Total buildings	33,570,297	1,926,645	1,865,952	(834,277)	-	1,696,005	38,224,622
Total property	**105,772,279**	**1,926,645**	**1,865,952**	**(834,277)**	**-**	**1,576,005**	**110,306,604**
Plant and Equipment							
Plant, machinery and equipment	1,442,444	411,188	-	(322,288)	(71,522)	-	1,459,822
Furniture and Equipment	154,053	98,796	-	(34,709)	-	-	218,140
Small Machinery	33,266	-	-	(12,181)	-	-	21,085
Total plant and equipment	**1,629,763**	**509,984**	**-**	**(369,178)**	**(71,522)**	**-**	**1,699,047**
Infrastructure							
Roads	96,387,647	5,813,949	5,831,838	(2,770,943)	-	945,220	106,207,712
Bridges	5,753,356	14,429	323,378	(201,885)	-	-	5,889,279
Drainage	46,604,223	2,328,042	2,802,990	(700,739)	-	12,722	51,047,238
Total infrastructure	**148,745,226**	**8,156,420**	**8,958,206**	**(3,673,567)**	**-**	**957,942**	**163,144,229**
Works in progress							
Buildings	2,129,003	454,666	-	-	-	(1,696,005)	887,664
Bridges	-	13,625	-	-	-	-	13,625
Roads	961,809	1,586,978	-	-	-	(945,220)	1,603,567
Drainage	12,722	-	-	-	-	(12,722)	-
Plant	-	174,974	-	-	-	-	174,974
Total works in progress	**3,103,534**	**2,230,243**	**-**	**-**	**-**	**(2,653,947)**	**2,679,830**
Total property, infrastructure, plant and equipment	**259,250,802**	**12,823,292**	**10,824,158**	**(4,877,022)**	**(71,522)**	**(120,000)**	**277,829,710**

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

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

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

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).

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

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

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

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

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

Impairment of assets

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

Land under roads

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

Note 6.2 Intangible assets

	2026	2025
	$	$
Software at cost	14,975	-
less accumulated amortisation	1,942	-
Total intangible assets	**13,033**	**-**

Accounting policy

Intangible assets

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

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

Software developed in-house	5 years

		2026 $	2025 $
Note 7	**Current liabilities**		
Note 7.1	**Trade and other payables**		
	Trade payables	62,993	475,624
	Accrued expenses	1,111,495	1,179,776
	GST payable	6,217	35,452
	Total trade and other payables	**1,180,705**	**1,690,852**

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	286,616	482,589
	Refundable hall booking deposits	25,535	26,834
	Total deposits held	**312,151**	**509,423**

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.

Note 7.3	**Provisions**	**Annual leave**	**Long service leave**	**Total**
	2026			
	Balance at beginning of the financial year	849,775	821,386	1,671,161
	Net Additional provisions	62,873	185,195	248,068
	Balance at the end of the financial year	**912,648**	**1,006,581**	**1,919,229**
	Current	912,648	601,724	1,514,372
	Non-current	-	404,857	404,857
	Total provisions	**912,648**	**1,006,581**	**1,919,229**
	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**

(a) Employee benefits	**2026**	**2025**
Employee Numbers (Head Count)	86	80

	2026 $	2025 $

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.

Note 7.4 Contract Liabilities

	2026 $	2025 $
Rates and charges in advance	360,612	327,512
Grant Liability	4,636,772	1,766,948
Infrastructure Contibution	343,005	259,890
Revenue Received in Advance	-	78,650
Total Contract Liabilities	**5,340,389**	**2,433,000**

Accounting policy

Council recognised the following contact liabilites 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

ii) Upfront sundry debtor payments are recognices as a contract liability until invoices are raised in accordance with AASB 15 and recogntion is met.

iii) Infrastructure Contributions are amounts that have been received by Council in relation to upgrading of Council assets outside the budget

Note 8 Other financial information

Note 8.1 Reserves

	Balance at beginning of reporting year	Increment/(Decrement)	Balance at end of reporting year
(a) Asset revaluation reserve	$	$	$
2026 Property			
Land	10,257,589	-	10,257,589
Land Under Roads	44,974,317	-	44,974,317
Buildings	8,019,185	1,865,953	9,885,138
	63,251,091	**1,865,953**	**65,117,044**
Infrastructure			
Roads	44,980,689	5,831,838	50,812,527
Bridges	3,308,519	323,378	3,631,897
Drainage	35,935,947	2,802,990	38,738,937
	84,225,155	**8,958,206**	**93,183,361**
Total asset revaluation reserve	**147,476,246**	**10,824,159**	**158,300,405**
2025 Property			
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**

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

2026 Equity Investment assets			
Investment in water corporation	(482,528)	1,646,543	1,164,015
Total fair value reserve	**(482,528)**	**1,646,543**	**1,164,015**
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)**

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.

	2026	2025
	$	$
Asset Revaluation Reserve	158,300,405	147,476,246
Fair Value Reserve	1,164,015	(482,528)
Total Reserves	**159,464,420**	**146,993,718**

		2026	2025
Note 8.2	**Reconciliation of cash flows from operating activities to surplus (deficit)**	**$**	**$**
	Net results for the year	**6,135,230**	**11,461,589**
	Depreciation/amortisation	4,878,964	4,538,481
	(Profit)/loss on disposal of property, infrastructure, plant and equipment	(311,228)	(124,229)
	Contributions non monetary	(2,283,282)	(7,634,227)
	Capital grants received specifically for new or upgraded assets	(4,347,364)	(2,774,164)
	Change in assets and liabilities:		
	Decrease/(increase) in trade and other receivables	1,055,667	(880,078)
	Decrease/(increase) in other assets	(137,625)	(238,315)
	Increase/(decrease) in trade and other payables	(510,147)	703,287
	Increase/(decrease) in provisions	248,068	150,841
	Increase/(decrease) in contract liabilities relating to operating activities	2,907,389	675,447
	Net cash provided by/(used in) operating activities	**7,635,675**	**5,878,633**
	Reconciliaiton of liabiltes arising from financing activities		
	Cash received from bonds held	(43,634)	(271,707)
	Cash repayments from bonds held	240,906	522,638
	Repayments of interest bearing loans and borrowings	-	720,000
	Net cash provided by/(used in) financing activities	**197,272**	**970,931**
Note 8.3	**Reconciliation of cash and cash equivalents**		
	Cash and cash equivalents (see note 4.1)	6,862,528	5,776,400
	Total reconciliation of cash and cash equivalents	**6,862,528**	**5,776,400**

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 2026 Council contributed 0% (2025, 0%) of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, 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 statments 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
- 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.

Note 8.4 Superannuation (continued)

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 $0 (2024-2025, $2,559), and the amount paid to accumulation schemes was $1,065,852 (2024-2025, $958,378).
- During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is $2,809, and the amount to be paid to accumulation schemes is $1,137,604.
- 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 2025, showed that the Fund had assets of $38.81 million and members' Vested Benefits were $28.97 million. These amounts represented 0.07% and 0.05% respectively of the corresponding total amounts for Care 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 2025 were $547,842 and $184,457 respectively.

Note 8.4 Superannuation (continued)

	2026	2025
Fund	$	$
Defined benefits fund		
Employer contributions to Spirit Super	-	2,599
	-	2,599
Accumulation funds		
Employer contributions to all accumulation funds	1,065,852	958,378
	1,065,852	**958,378**

		2026 $	2025 $
Note 8.5	**Commitments**		
	Capital Expenditure Commitments		
	Roads	2,905,663	-
	Buildings	385,539	716,063
	Total Capital expenditure commitments	**3,291,202**	**716,063**
	Contractual commitments		
	Contractual commitments at end of financial year but not recognised in the financial report are as follows:		
	Garbage collection contract	1,767,917	2,120,712
	Recycling Collection Contract	1,218,793	1,545,912
	FOGO collection contract	1,400,199	1,611,741
	Road works	310,000	-
	Total contractual commitments	**4,696,909**	**5,278,365**

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

- 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.

2026

	Weighted average interest rate	Floating interest rate	Fixed interest maturing in: 1 year or less	Over 1 to 5 years	More than 5 years	Non-interest bearing	Total
Financial assets							
Cash and cash equivalents	4.35%	6,859,470	-	-	-	3,058	6,862,528
Investments	4.59%	-	3,700,232	-	-	-	3,700,232
Trade and other receivables	10.64%	493,894	-	-	-	749,428	1,243,322
Investment in water corporation		-	-	-	-	52,554,888	52,554,888
Total financial assets		**7,353,364**	**3,700,232**	**-**	**-**	**53,307,374**	**64,360,970**
Financial liabilities							
Trade and other payables		-	-	-	-	1,174,488	1,174,488
Trust funds and deposits		-	-	-	-	312,151	312,151
Total financial liabilities		**-**	**-**	**-**	**-**	**1,486,639**	**1,486,639**
Net financial assets (liabilities)		**7,353,364**	**3,700,232**	**-**	**-**	**51,820,735**	**62,874,331**

2025

	Weighted average interest rate	Floating interest rate	Fixed interest maturing in: 1 year or less	Over 1 to 5 years	More than 5 years	Non-interest bearing	Total
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
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**

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

2026	Financial Institutions (AAA credit rating) $	Government agencies (BBBB credit rating) $	Other (min BBB credit rating) $	Total $
Cash and cash equivalents	6,862,528	-	-	6,862,528
Total contractual financial assets	**6,862,528**	**-**	**-**	**6,862,528**
2025				
Cash and cash equivalents	5,776,400	-	-	5,776,400
Total contractual financial assets	**5,776,400**	**-**	**-**	**5,776,400**

Movement in Provisions for Impairment of Trade and Other Receivables	**2026** $	**2025** $
Balance at the beginning of the year	50,283	34,106
New Provisions recognised during the year	2,351	16,177
Balance at end of year	**52,634**	**50,283**

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:

	2026 $	**2025** $
Current (not yet due)	80,727	791,980
Past due by up to 30 days	130,519	397,388
Past due between 31 and 180 days	177,309	91,001
Past due between 181 and 365 days	168,144	130,791
Past due by more than 1 year	759,165	842,897
Total Trade & Other Receivables	**1,315,864**	**2,254,057**

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 $52,634 in 2025-2026 (2024-25 $50,283) were impaired. The amount of the provision raised against these debtors was $52,634 in 2025-2026 (2024-25 $50,283). 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:

	2026 $	2025 $
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	52,634	50,283
Total Trade & Other Receivables	52,634	50,283

(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).

2026	6 mths or less $	6-12 months $	1-2 years $	2-5 years $	>5 years $	Contracted Cash Flow $	Carrying Amount $
Trade and other payables	1,174,488	-	-	-	-	1,174,488	1,174,488
Trust funds and deposits	312,151	-	-	-	-	312,151	312,151
Total financial liabilities	1,486,639	-	-	-	-	1,486,639	1,486,639

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
Total financial liabilities	2,164,823	-	-	-	-	2,164,823	2,164,823

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
2026	**$**	**$**	**$**	**$**	**$**
Financial assets:					
Cash and cash equivalents	6,859,470	(68,595)	(68,595)	68,595	68,595
Investments	3,700,232	(37,002)	(37,002)	37,002	37,002
Trade and other receivables	1,243,322	(12,433)	(12,433)	12,433	12,433

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100basis 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

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**	
	2026	**2025**	**2026**	**2025**
	$	**$**	**$**	**$**
Financial assets				
Cash and cash equivalents	6,862,528	5,776,400	6,862,528	5,776,400
Investments	3,700,232	2,700,224	3,700,232	2,700,224
Trade and other receivables	1,243,322	2,268,709	1,243,322	2,268,709
Investment in water corporation	52,554,888	50,908,345	52,554,888	50,908,345
Total financial assets	64,360,970	61,653,678	64,360,970	61,653,678
Financial liabilities				
Trade and other payables	1,174,488	1,655,400	1,174,488	1,655,400
Trust funds and deposits	312,151	509,423	312,151	509,423
Total financial liabilities	1,486,639	2,164,823	1,486,639	2,164,823

Note 8.8 Fair Value Measurements

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

Investment in water corporation
Property, infrastructure plant and equipment
- Land and land under roads
- Buildings, including footpaths & cycleways
- Roads
- Bridges

Assets held for sale

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

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 2026.

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 2026

	Note	Level 1	Level 2	Level 3	Total
Recurring fair value measurements		$	$	$	$
Investment in water corporation	5.1	-	-	52,554,888	52,554,888
Land and land under roads	6.1	-	14,817,741	57,264,241	72,081,982
Buildings	6.1	-	-	38,224,622	38,224,622
Roads	6.1	-	-	106,207,712	106,207,712
Bridges	6.1	-	-	5,889,279	5,889,279
Drainage	6.1	-	-	51,047,238	51,047,238
		-	**14,817,741**	**311,187,980**	**326,005,721**
Non-recurring fair value measurements					
Assets held for sale	4.5	-	352,906	-	352,906
		-	**352,906**	**-**	**352,906**

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
		-	**14,937,741**	**290,488,109**	**305,425,850**
Non-recurring fair value measurements					
Assets held for sale	4.5	-	705,514	-	705,514
		-	**705,514**	**-**	**705,514**

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 Generals Office. The full valuation of land occurred in the 25/26 financial year however values are not effective until 10th August 2026.

Land held for sale

Council identified land that is no longer required and is in the process of looking to sell 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 2026 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 2026 this was 5.7%. Buildings are revalued every 5 years. The full valuation of land occurred in the 25/26 financial year however values are not effective until 10th August 2026.

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 underaken each year based on the ABS Producer Price Index for road and bridge construction. The indexation used was for the June 2026 quarter this being 5.81%.

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 2026 quarter this being 5.81%

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 2026 quarter this being 5.81%

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.

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

Note 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 2026

Name	Position	Period	Allowances	Total Compensation AASB 124	Expenses[1]	Total allowances and expenses section 72
			$	$	$	$
Leigh Gray	*Mayor*	*Full Year*	$66,914	$66,914	-	$66,914
Barbara Curran	*Deputy Mayor*	*Full Year*	$37,280	$37,280	-	$37,280
Peter Geard	*Councillor*	*Full Year*	$19,119	$19,119	-	$19,119
Aaron De La Torre	*Councillor*	*Full Year*	$19,119	$19,119	$30	$19,149
Philip Owen	*Councillor*	*Full Year*	$19,119	$19,119	-	$19,119
Tennille Murtagh	*Councillor*	*Full Year*	$19,119	$19,119	-	$19,119
Greg Irons	*Councillor*	*Full Year*	$19,119	$19,119	-	$19,119
Michael Whelan	*Councillor*	*Full Year*	$19,119	$19,119	-	$19,119
John McMaster	*Councillor*	*Full Year*	$19,119	$19,119	$315	$19,434
Total			**$238,027**	**$238,027**	**$345**	**$238,372**

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			**$223,799**	**$223,799**	**$846**	**$224,646**

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

Note 9.1 Related party transactions (continued)

(ii) Key Management Personnel Remuneration 2026

Remuneration Band	Number of Employees	Short term employee benefits		Post employment benefits		
		Salary[1] $	Vehicles [2] $	Superannuations[3] $	Non-monetary Benefits [4]	Total $
$320,000 to $340,000	1	$268,772	$16,387	$41,660	$3,725	$330,544
$250,000 to $270,000	1	$180,439	$14,006	$27,886	$28,043	$250,374
$200,000 to $220,000	2	$345,612	$25,924	$54,090	($5,417)	$420,209
$180,000 to $200,000	1	$164,701	$16,775	$6,261	$5,930	$193,667
Sub-total		$959,524	$73,092	$129,897	$32,281	$1,194,794

Key Management Personnel Remuneration 2025

Remuneration Band	Number of Employees	Short term employee benefits		Post employment benefits		
		Salary[1] $	Vehicles [2] $	Superannuation[3] $	Non-monetary Benefits [4]	Total $
$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

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

[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.

Note 9.2 Other material 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 the original budget amounts.

(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 2026 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.

Note 10 Management indicators

	Benchmark	2026 $'000	2025 $'000	2024 $'000	2023 $'000
(a) Underlying surplus or deficit					
Adjusted Recurrent Income*		25,279	24,553	21,612	20,428
less					
Recurrent Expenditure		23,851	22,873	20,286	18,772
Underlying surplus/deficit	**> 0**	**1,428**	**1,680**	**1,326**	**1,656**

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					
Underlying surplus or deficit		1,428	1,680	1,326	1,656
Recurrent income*		25,279	24,553	21,612	20,428
Underlying surplus ratio %	**> 0%**	**6%**	**7%**	**6%**	**2%**

This ratio serves as an overall measure of financial operating effectiveness.

(c) Net financial liabilities					
Liquid assets less		11,825	10,729	5,345	13,659
total liabilities		8,752	6,304	5,129	6,464
Net financial liabilities	**0**	**3,073**	**4,425**	**216**	**7,195**

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					
Net financial liabilities		(3,073)	(4,425)	(216)	(7,195)
Recurrent income*		25,279	24,553	21,612	20,428
Net financial liabilities ratio %	**0% - (50%)**	**(12%)**	**(18%)**	**(1%)**	**(35%)**

This ratio indicates the net financial obligations of Council compared to its recurrent income.

(e) Asset consumption ratio

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

Transport Infrastructure					
Fair value (Carrying amount)		112,096	102,140	91,547	84,197
Current replacement cost (Gross)		180,889	164,182	149,165	136,838
Asset consumption ratio %	> 60%	62%	62%	61%	62%
Buildings					
Fair value (Carrying amount)		38,224	33,570	32,919	26,583
Current replacement cost (Gross)		43,525	37,750	36,318	28,518
Asset consumption ratio %	> 60%	88%	89%	91%	93%
Drainage					
Fair value (Carrying amount)		51,047	46,604	42,596	26,215
Current replacement cost (Gross)		76,450	69,911	64,630	39,455
Asset consumption ratio %	> 60%	67%	67%	66%	66%

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

Note 10 Management indicators (continued)

		2026 $'000	2025 $'000	2024 $'000	2023 $'000
(f) Asset renewal funding ratio					
Transport Infrastructure					
Projected capital funding outlays**		27,991	32,208	37,480	42,009
Projected capital expenditure funding***		27,991	32,208	37,480	42,009
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
Buildings					
Projected capital funding outlays**		9,582	10,982	12,461	15,075
Projected capital expenditure funding***		9,582	10,982	12,461	15,075
Asset renewal funding ratio %	90-100%	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.

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.

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

(g) Asset sustainability ratio					
Capex on replacement/renewal of existing assets		6,828	7,288	6,148	1,288
Annual depreciation expense		4,878	4,538	4,066	3,966
Asset sustainability ratio %	100%	140%	161%	151%	32%

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.

2026	Captial renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
By asset class	**$'000**	**$'000**	**$'000**
Land			-
Buildings	280	1,784	2,064
Plant & Vehicle	411		411
Furniture & Equipment	113		113
Small Machinery			-
Roads	4,324	1,502	5,826
Bridges	14		14
Drainage			0
WIP	1,686	438	2,124
	6,828	**3,724**	**10,552**

2025	Captial renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
By asset class	**$'000**	**$'000**	**$'000**
Land	-	0	0
Buildings	109	953	1062
Plant & Vehicle	459	-	459
Furniture & Equipment	-	-	-
Small Machinery	9	-	9
Roads	5,720	1186	6906
Bridges	33	-	-
Drainage	-	-	-
WIP	958	2145	3103
Total	**7,288**	**4,284**	**11,572**

Certification of the Financial Report

The financial report presents fairly the financial position of the Brighton Council as at 30 June 2026 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 : *25th September 2026*

Grants and Donations

Local Government Act 1993 Section 77

Details of grants and donations provided during 2025/26 are listed below.

Name/Organisation	Description	Amount
Brighton Agricultural Society	Annual Grant	$42,994
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
Jordan River Learning Federation	Citizenship Prize	$100
Northern Suburbs Christian School	Citizenship Prize	$100
St Pauls School	Citizenship Prize	$100
Brighton Food Hub	Community Grant	$10,000
H Williams	Community Grant	$100
L Stevens	Community Grant	$100
Huntingfield Developments	Community Grant	$1,654
BGH Breakers Ltd	Community Grant	$10,000
Brighton CWA	Community Grant	$998
Brighton Senior Citizens	Community Grant	$613
Butterflies & Boots	Community Grant	$1,000
Café Connections	Community Grant	$447
Christmas Parade & Carols	Community Grant	$10,840
Connected Beginnings	Community Grant	$5,000
DOSA Soccer Club	Community Grant	$990
Herdsmans Cove Primary School	Community Grant	$4,800
Jordan River Community Theatre Group	Community Grant	$8,457
Loreto Community Housing	Community Grant	$2,500
Roaring Forties Aero Modellers Inc.	Community Grant	$1,000
Spring in the Vines	Community Grant	$872
Tas Canine Defence League	Community Grant	$149
Toy Library	Community Grant	$1,392
Under One Rainbow	Community Grant	$2,491
Wine South	Community Grant	$677
Old Beach Fire Station	Community Transport	$221
D Hill	Education Bursary	$250
L Lawson	Education Bursary	$250
T Eyles	Education Bursary	$250
BGH Breakers Ltd	Halls & Grounds	$258
Brighton Alive	Halls & Grounds	$3,600
Brighton CWA	Halls & Grounds	$276

Name/Organisation	Description	Amount
Brighton Fighting & Fitness	Halls & Grounds	$6,640
Brighton Food Hub	Halls & Grounds	$3,034
Brighton Football Club	Halls & Grounds	$29,720
Brighton Junior Football Club	Halls & Grounds	$13,161
Brighton Pony Club	Halls & Grounds	$2,324
Brighton Senior Citizens	Halls & Grounds	$2,208
Brighton Storm Soccer Club	Halls & Grounds	$17,009
Butterflies & Boots	Halls & Grounds	$488
Drill Dance	Halls & Grounds	$1,875
East Derwent Little Athletics	Halls & Grounds	$5,244
Embrace Yoga	Halls & Grounds	$1,610
GKR Karate	Halls & Grounds	$9,000
Hippy	Halls & Grounds	$188
Hobart Cavy Club	Halls & Grounds	$1,198
Hobart Gymnastics Academy	Halls & Grounds	$32,928
Hobart United Soccer Club	Halls & Grounds	$1,640
Jordan River Community Theatre Group	Halls & Grounds	$2,392
JRS Community Expo	Halls & Grounds	$488
Lions Club	Halls & Grounds	$3,740
Loreto Housing	Halls & Grounds	$488
Old Beach Cricket Club	Halls & Grounds	$7,452
Old Beach Playgroup	Halls & Grounds	$3,680
Petes Community Shed	Halls & Grounds	$2,860
Playtonomy	Halls & Grounds	$10,210
Probus South Pacific	Halls & Grounds	$1,656
Quilters Easter Show Case	Halls & Grounds	$488
Rabbit Breeders Association	Halls & Grounds	$909
Redeemed Christian Church of God	Halls & Grounds	$3,875
Ryukyu Shotokan Karate	Halls & Grounds	$2,342
Southern Tas Quarter Horse	Halls & Grounds	$988
Speak Easy Group	Halls & Grounds	$552
St Vincent De Paul	Halls & Grounds	$20,880
Tas Feline Association	Halls & Grounds	$303
Tasmanian Nepalese Cricket Association	Halls & Grounds	$2,121
Tasmanian Rare Breeds Poultry Club	Halls & Grounds	$1,212
Tassie Flying Paws	Halls & Grounds	$5,310
Under one Rainbow	Halls & Grounds	$152
Veteran Car Club	Halls & Grounds	$303
Zumba with Rhonda	Halls & Grounds	$1,200
M Pickering	Quick Response Grant	$100
R Tonner	Quick Response Grant	$100

Name/Organisation	Description	Amount
W Timsar	Quick Response Grant	$100
S Stevens	Sporting Achiever Grant	$200
V Woodham	Sporting Achiever Grant	$100
WTS - Brighton SES	WTS Entry	$85
WTS - Food Hub	WTS Entry	$33
WTS - Jordan River Services	WTS Entry	$408
WTS - Old Beach Fire Brigade	WTS Entry	$85



1 Tivoli Road, Old Beach Tasmania 7017
(03) 6268 7000
admin@brighton.tas.gov.au
www.brighton.tas.gov.au

Brighton Council