

# *Annual Report*

2023 - 2024



**Adelaide Hills**  
COUNCIL

# Welcome

This is our Annual Report for 2023-24 which provides an account of our performance over the financial year 1 July 2022 to 30 June 2023. This report highlights our achievements against the goals we set in our Strategic Plan 2020-24 – A Brighter Future and Annual Business Plan 2023-24.

The Annual Report meets the requirements of the Local Government Act 1999, and is provided for our ratepayers, residents, business operators, visitors, government agencies and other interested parties.

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## Acknowledgement of Country

Council acknowledges that we undertake our business on the traditional Country of the Peramangk and Kurna people. We pay our respects to Ancestors and Elders past and present as the custodians of this ancient and beautiful land, for they hold the memories, traditions, spiritual relationships, culture and hopes of the First Nations of Australia.

We are committed to working together to ensure that Peramangk and Kurna culture and traditions are sustained, valued and continuing.



Cover: Morning mist over farmland in the Adelaide Hills  
This page: Vineyards in Kersbrook

## Council Members' Message

As elected representatives of the Adelaide Hills community, we are proud to share the progress we've made in the past year towards creating a more connected, inclusive, and thriving region.

Our commitment to creating a welcoming and inclusive community is demonstrated through the variety of programs and initiatives we have implemented. These include the introduction of new protocols to support individuals at risk of domestic or family violence, delivery of library programs which hosted over 9,000 attendees across the year, and implementing the "Your Place, Your Space" campaign which helped strengthen community connections by encouraging local residents to become more engaged with their neighbourhoods. We focused on expanding our community's cultural fabric with events such as the Hills Harmony Picnic, which brought together over 230 people from diverse backgrounds to celebrate our shared community spirit.

In the past year, we've worked hard to protect and enhance the natural environment by progressing initiatives such as the biodiversity programs which, in partnerships with local schools and volunteer groups, has resulted in hundreds of new plants being added to our natural spaces, and saw the completion of the riparian restoration of Cox Creek at the Bridgewater Recreation Reserve. Through the implementation of the Food Organics and Garden Organics (FOGO) trial, we've also empowered 600 local households to reduce waste sent to landfill, and continued our ongoing community education campaigns promoting sustainable practices across the region.

Our focus on sustainable, accessible infrastructure has also been a priority. A key highlight has been the redevelopment of Fabrik Arts + Heritage which is a significant cultural investment for the Adelaide Hills, fostering creativity, celebrating local heritage, and offering new opportunities for community engagement. We have opened the Kersbrook Cemetery Martungka Natural Burial Ground, which provides a space for burials where only biodegradable materials are used so that everything that is buried can return to the earth naturally. Accessibility upgrades have also been made at the Summit Community Centre to enhance the facility and make our community feel valued and supported regardless of their abilities.

We would like to thank our staff, volunteers and community partners for their dedication and hard work over the year. With their continued support we look forward to building on these achievements in the year ahead to create a more sustainable and connected future.



**Mayor Jan-Claire Wisdom  
and Councillors**



**Greg Georgopolous**

## CEO's Message

Reflecting on the 2023-24 financial year, I am pleased to see what we have achieved and the dedication shown by our staff, volunteers and partners in delivering meaningful initiatives that strengthen our region and create a positive impact for our residents.

This year, we've seen a number of achievements provide positive outcomes for our community including the redevelopment of the Fabrik Heritage + Arts Hub at Lobethal which is set to transform it into a key cultural destination for the Adelaide Hills, the introduction of a new Residents Guide to better connect our residents with Council services and facilities, and winning the Local Government Professionals Excellence in Emergency Management Award which recognises the innovative and collaborative work our team has done to build community resilience in the face of emergencies.

As an organisation, we have continued to evolve and innovate. We have transitioned to 100% renewable energy for our facilities, increased our electric vehicle fleet, and installed electric vehicle charging stations in three of our sites. We have also developed new guidelines to support staff responding to domestic and family violence, and completed the final stages of our Gender Equity Audit process as part of the Workplace Equality and Respect (WER) initiative. Our commitment to fostering an inclusive and respectful workplace even earned Council an honourable mention at the 2024 National Awards for Local Government for our efforts in implementing the Our Watch Toolkit for Local Government.

While I've only touched on a few of the achievements from the past year, I invite you to explore the full details within this report. This success has been made possible through the hard work of our staff, volunteers and Council Members, whose unwavering commitment to our community has been vital in driving these initiatives forward. I look forward to another year of progress and collaboration as we continue to serve our residents and build a sustainable, inclusive Adelaide Hills.

# Our District

-  Median age is 44

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-  30% of the population volunteer

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-  3.8% need help at home

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-  16,267 households

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-  84% own or are buying a home

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-  43% have a university or TAFE qualification

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-  19% have a trade qualification

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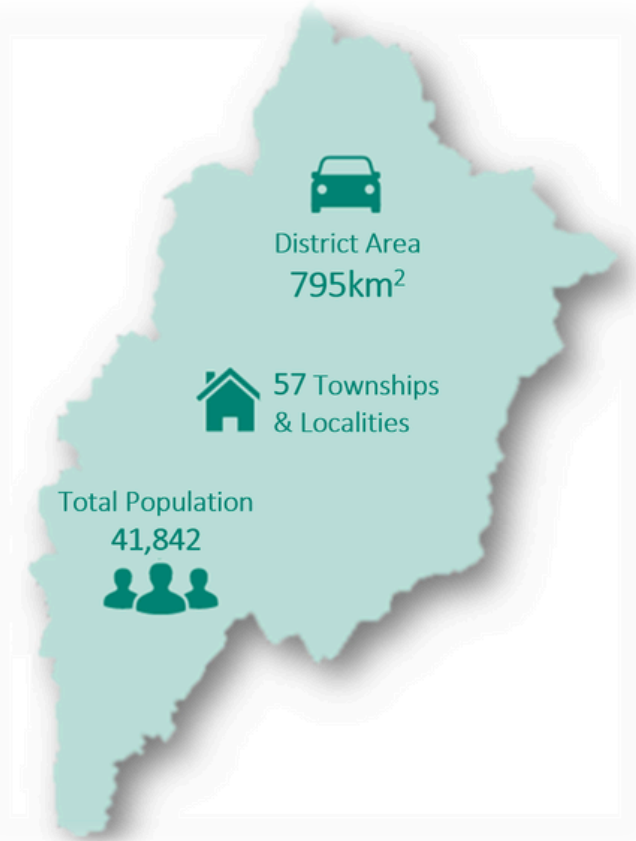
-  4,243 businesses

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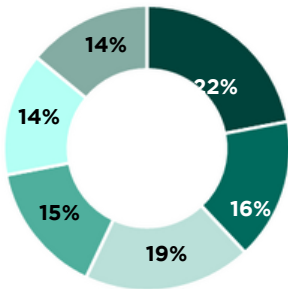
-  12,037 local jobs







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-  1.2mill+ domestic day trips were taken in our region

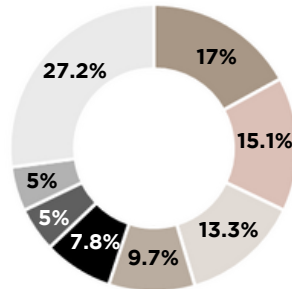










## Age profile of the Adelaide Hills



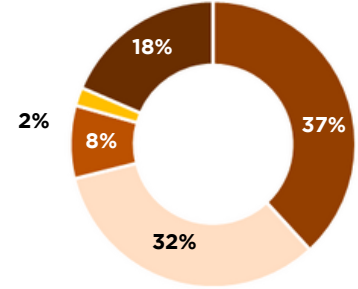
-  0 - 17 (22%)
-  18 - 34 (16%)
-  35 - 49 (19%)
-  50 - 59 (15%)
-  60 - 69 (14%)
-  70+ (14%)






## Number of registered businesses by industry



-  Construction (17%)
-  Professional, Scientific & Technical Services (15.1%)
-  Agriculture, Forestry and Fishing (13.3%)
-  Rental, Hiring and Real Estate (9.7%)
-  Health Care and Social Assistance (7.8%)
-  Retail Trade (5%)
-  Manufacturing (4.9%)
-  All other industries (27.2%)

## Household types



-  Couple with children (37%)
-  Couple without children (32%)
-  One parent families (8%)
-  Lone person (18%)
-  Group households (2%)

# Our Elected Council



Mayor  
Jan-Claire Wisdom



Deputy Mayor  
Cr Nathan Daniell  
(1 July 2023 - 31 May 2024)  
(Ranges Ward)



Deputy Mayor  
Cr Melanie Selwood  
(from 1 June 2024)  
(Valleys Ward)



Cr Kirrilee Boyd  
(Ranges Ward)



Cr Adrian Cheater  
(Ranges Ward)



Cr Pauline Gill  
(Valleys Ward)



Cr Chris Grant  
(Valleys Ward)



Cr Malcolm Herrmann  
(Valleys Ward)



Cr Lucy Huxter  
(Valleys Ward)



Cr Leith Mudge  
(Ranges Ward)



Cr Mark Osterstock  
(Ranges Ward)



Cr Kirsty Parkin  
(Ranges Ward)



Cr Louise Pascale  
(Ranges Ward)

## Council and Committees

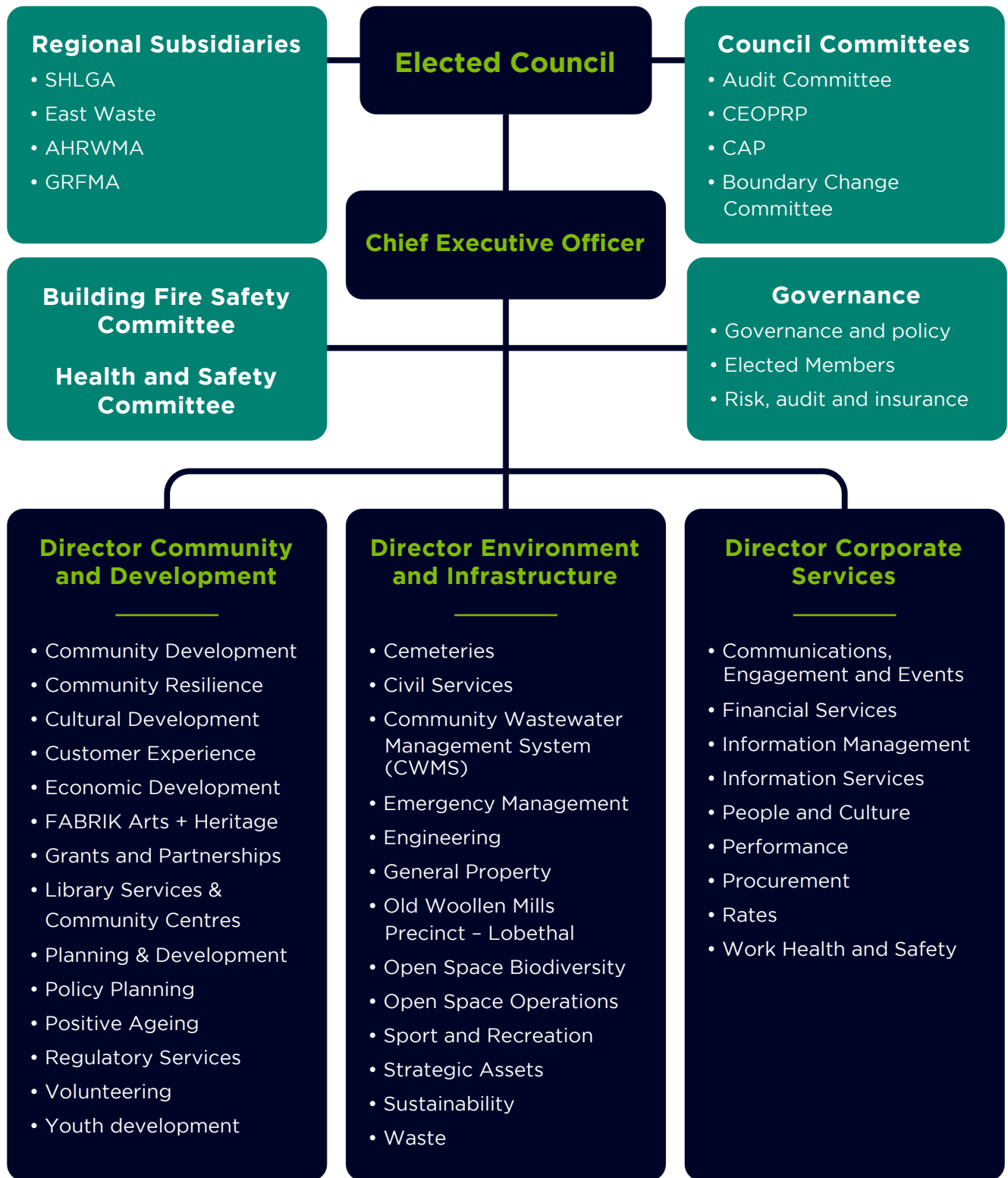
The elected Council's role is to provide for the governance and stewardship of the Council. They do this through representing the interests of the community, providing and coordinating public services and facilities, encouraging and developing initiatives to improve the community's quality of life and exercising their functions under legislation and the strategic management plans.

A number of committees have been established in accordance with legislation to assist the Council and the administration to discharge their responsibilities in specific areas. These are the Audit Committee, the Chief Executive Officer Performance Review Panel, the Council Assessment Panel, the Boundary Change Committee and the Building Fire Safety Committee.

## Regional Subsidiaries

We are a member of four regional subsidiaries to deliver particular functions in collaboration with other councils. The subsidiaries are the Southern and Hills Local Government Association, the Eastern Waste Management Authority (East Waste), the Adelaide Hills Region Waste Management Authority, and the Gawler River Floodplain Management Authority.

# Our Organisation



## Council Administration

The Council’s administration is led by the Chief Executive Officer appointed by the Council. The Chief Executive Officer appoints staff and engages other resources to carry out the functions and duties delegated to them and to implement Council decisions.

The Administration is organised into directorates, each with a specific area of focus and functional responsibilities. The arrangement of the directorates provides for the separation of the regulatory activities, as far as practicable, from the other activities of the Council.

# Our 2023-24 Performance Highlights

## Serving our community



**8,437** dogs registered  
**1,426** cats registered

**1,152**



planning and building consent applications lodged worth **\$154.17 m**



**87%** of Council decisions were made in open public meetings



**471** litter and nuisance reports resolved



**200,209** visits to our libraries



**324** food premises inspected



**292** development complaints investigated

### Library Loans



**443,232** physical loans



**49,248** eBooks



**51,930** audioBooks



**18,906** eMagazines



**427** building inspections completed

## Connecting with our community



**11,800** visited our online engagement platform



**15** online consultations with **2,450** participants



**127** programs delivered by community centres



**7** business networking & education events held



**15** events and programs held celebrating cultural diversity



**18** youth programs and events held



**2** community forums



**15%** growth in social media



**17%** increase in newsletter subscribers

### Library programs



**268** early childhood programs with **8,190** attendees



**26** school Holiday programs with **1,081** attendees



**87** adult events held with **1,589** attendees



# Our 2023-24 Performance Highlights

## Helping our community



**90**

community meetings, workshops and events held for **community emergency preparedness and resilience building**



average of **150 Volunteers** across the year



**12,543**

volunteer hours provided across libraries and community centres



**7,500**

hours of support in and around the home

### Aged home support program



**4,900**

transport trips provided



**\$18,000**

in-home modifications



**19,500**

hours of Social Support Programs provided



**240kw** of solar panels on Council properties



**14**

electric vehicles purchased for Council fleet

## Contributing to our environment



**109km**

treated for weeds under the Roadside Weed Control Work Plan



**1,600**

seedlings planted across the region in **8 revegetation projects**



**1.4km**

'Virtual Wildlife Fence' installed to reduce wildlife strikes on Council roads



**1,447**

tonnes of green waste collected on Green Organics Drop off days



**53.1%**

waste was diverted from landfill



**34**

tonnes of recycled plastic in products purchased by Council



**19,596**

property inspections completed

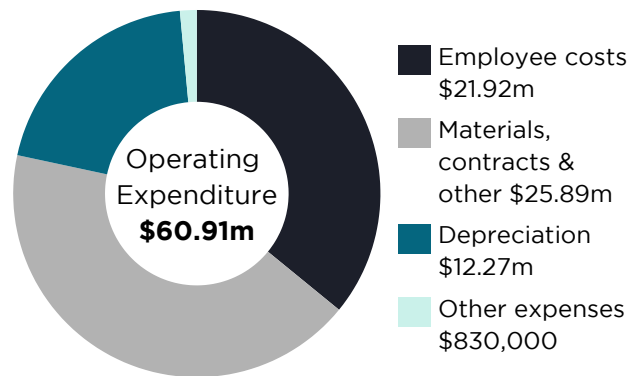
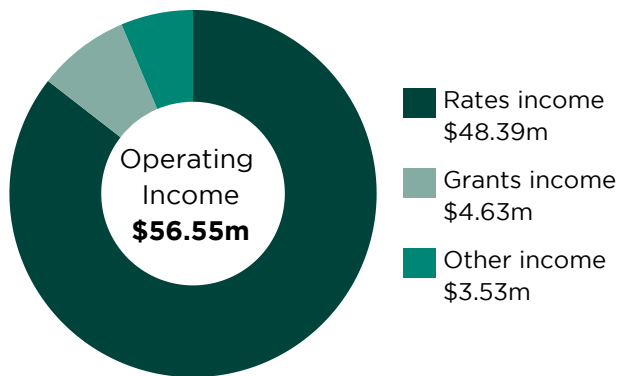


**211**

properties issued a 105F notice

### Annual bushfire mitigation

# Financial Highlights



## Capital works program

### Road Works

**\$7.27 million**

- 29.57 km of sealed roads
- 19.47 km of unsealed roads
- 40,340m<sup>2</sup> of road pavement renewed

### Storm Water

**\$252,000**

- 5.7 km new/renewed stormwater pipes
- 37 new stormwater headwalls/pits

### Sport & Recreation

**\$1.6 million**

- Upgraded play spaces at Sherry Park, Mylor and at Protea Reserve, Crafers
- Mylor Oval irrigation and drainage upgrade
- Bradwood Park irrigation system installed
- Woodside netball courts upgraded

### Footpaths

**\$1.14 million**

- 1.86 km of footpaths new
- 2.22 km renewed (including 1.3km renewed on Onkapringa Valley Road in Balhannah/Oakbank.
- Approx. 500m new footpath along Morialta Road, Woodforde

### Buildings

**\$3.31 million**

- Redevelopment works at Fabrik Arts + Heritage

### Other Capital Projects

**\$5.33 million**

- Multi function device printer fleet renewed
- 204 meters of retaining walls installed or renewed
- 125 meters of safety barriers installed or renewed
- Installed or replaced street furniture including 8 tables and 14 benches
- \$700,000 spent to renew major plant assets
- \$1.01 million spent on light fleet assets with a focus on electric vehicles

### CWMS

Community Wastewater Management System

**\$49,000**

- 1 new and 2 renewed pumps

# Customer Service Standards



22,246  
incoming calls.  
62% answered  
within 30  
seconds



**Target 75%**



314  
customer details  
updated.  
94 % updated  
within 5 days



**Target 80%**



29  
illegal burning  
complaints.  
88% investigated  
within 24 hours



**Target 80%**



57  
new event  
applications.  
80% acknowledged  
within 5 days



**Target 80%**



310  
illegally dumped  
rubbish complaints.  
99% removed  
within 3 days



**Target 80%**



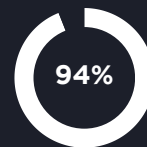
30  
dog attacks  
reported  
100% responded to  
within 24 hours



**Target 80%**



15  
fast track development  
applications planning  
consents granted.  
94% granted within  
28 days



**Target 80%**



252  
library purchase  
requests.  
65% responses  
provided within  
10 days



**Target 80%**



3,143  
bin repair /  
replacement  
requests.  
94% actioned  
within 7 days



**Target 80%**



5  
public health  
complaints.  
75% investigated &  
responded within  
24 hours



**Target 80%**



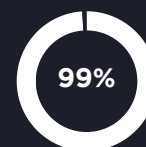
3  
hazardous footpath,  
storm water and  
road requests.  
100% made safe  
within 24 hours



**Target 80%**



2,914  
hazardous trees  
reported.  
99% made safe  
within 24 hours



**Target 80%**

# Our Events

The Adelaide Hills remains a destination of choice for arts and community events. In 2023-24 we supported 216 community events to enrich, empower and support connected communities. Events included markets, local cycling and walking events, nature and sustainability events, and Christmas events.



## Community Markets

*Stirling, Woodside, Oakbank, Mount Torrens, Gumeracha, Uraidla, Mylor*

Community markets are held nearly every weekend across the Hills, with the Adelaide Hills Council offering support to a variety of these local events every month.



## Hills Harmony Picnic

**23 March 2024**

*Federation Park, Gumeracha*

The theme of this year's Hills Harmony Picnic, 'Everyone belongs' resonated the spirit of unity and appreciation for our diverse community. It was a memorable day filled with free food, vibrant performances by local community groups, and an array of cultural celebrations.



## Santos Tour Down Under

**12 - 21 January 2024**

*Stirling, Lobethal, Mount Lofty*

The Santos Tour Down Under held three stages in the Adelaide Hills, a women's stage finishing in Stirling, a men's stage finishing in Lobethal, then the men's final finish at Mount Lofty. The district put on a show again, dressing up for the Santos Best Dressed Town competition.



## Discover, Play, Bikeway!

**3 March 2024**

*Oakbank, Woodside, Charleston, Mt Torrens*

Discover, Play, Bikeway! encouraged residents and visitors to ride or walk the Amy Gillett Pathway and discover an array of pop-up food, music, art and performances along the way, from Oakbank to Woodside, Charleston and Mount Torrens.

# Delivering on Our Plans

Our Strategic Plan 2020-24, A Brighter Future was formally adopted in April 2020 with the aspiration of making it easier for our community to prosper while maintaining and enhancing the unique environment, character and liveability of our area.

The Strategic Plan is supported by our Long Term Financial Plan, and Infrastructure and Asset Management Plans, all of which are critical to ensuring Council's long-term sustainability. The following performance information is aligned with our Strategic Plan and the 2023-24 Annual Business Plan (ABP) strategy and goals.



Ensure that all decisions regarding the built environment recognise our unique character and natural environment to maintain and enhance liveability for our community.

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An inclusive and prosperous community with the capacity to flourish and fulfil their potential through opportunities to engage, connect, participate and enhance wellbeing.

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Our region's economy is diverse and sustainable with a reputation for quality, niche products, services and experiences underpinned by a culture of creativity and innovation.

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The natural environment of the Adelaide Hills contributes significantly to the character of the region and is greatly valued by our local community and visitors.

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Council is recognised for its skilled and agile workforce, for its representative and accountable governance, its commitment to cost effectiveness and efficient service delivery.

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# A Functional Built Environment

Our Strategic Plan 2020-24 – A Brighter Future sets out our goals, objectives and priorities (listed in full in Appendix 3). As it is a four year plan, not every priority will have an achievement listed against it each year.

## What we have achieved

### B1 - Our district is easily accessible for our community, businesses and visitors

- Installed or upgraded 1.86km of new footpaths including along Morialta Road, Woodforde; Tolmer Rd Woodside, Junction Rd Balhannah, and Onkaparinga Valley Rd, Balhannah. (B1.1)
- Renewed 2.22km of footpaths including 1.3km on Onkaparinga Valley Road in Balhannah/Oakbank. (B1.1)
- Completed the Summit Community Centre upgrade project which was part of the Disability Discrimination Act (DDA) upgrade program. This project has delivered upgraded disability car parking, and a new accessible ramp with compliant gradient and width and ramps that links from the disability car parking to the building entrance. (B1.5)

### B2 - Preserve and enhance the unique character of the Hills for current and future generations

- Commenced a community co-design process for the Stirling Library Lawns Master Plan project. (B2.1)
- Facilitated a meeting with residents for community led placemaking in Woodforde / Hamilton Hill area (B2.1)
- Facilitated Council workshops on the future development needs and capacity of our district based on our current demographics, housing, employment and infrastructure data. Results from this were used in Council's submission for the Greater Adelaide Region Plan discussion paper. (B2.4)
- Commenced a desktop review of the Local Heritage Planning and Design Code Amendment with a focus on building a contemporary heritage list database and defining the proposed heritage areas. (B2.4)

- Received feedback in preliminary community engagement on the Adelaide Hills Subzone Code Amendment, that there are workable pathways available to protect character and amenity within the Subzone. (B2)
- Received 1,152 Planning and Building Consent Applications worth \$154.17 million, with 1,125 consent applications “determined”. (B2)
- Undertook 427 building inspection and investigated over 292 development related complaints. (B2)

### B3 - Consider external influences in our long term asset management and adaptation planning

- Completed an external condition audit of the active Community Wastewater Management System (CWMS) asset inventory, including an asset revaluation. Assets replaced or upgraded included two lagoon liners and three pumps. (B3.1)
- Achieved the key goal of 100% renewable energy use for Council facilities and streetlighting as identified within the Corporate Carbon Management Plan by purchasing only renewable electricity. (B3.2)
- Engaged dsquared Consulting to review the Corporate Carbon Management Plan, with the project continuing into 2024-25. (B3.2)
- Completed a feasibility report on further solar PV panels and battery storage on key Council facilities. (B3.2)
- Utilised the 2023 sustainability audit to develop a project on LED lighting upgrades in Council facilities, resulting in upgrades to 35 facilities. (B3.2)
- Undertook a review of the air-conditioning system for the Stirling office to consider a full replacement with improved efficiency and lower global warming potential. (B3.2)
- Purchased items including kerbside street litter bins, rubble for unsealed roads, retaining wall posts and boardwalk for Woorabinda Lake area, which contained 34 tonnes of recycled content. (B3.3)

# A Functional Built Environment

B4 - Sustainable management of our built assets ensures a safe, functional and well serviced community

- Completed the Kersbrook Cemetery project with the official opening of the Martungka Natural Burial Ground held on 28 May 2024. (B4.1)
- Completed the Stirling Cemetery Expansion Project, as well as the installation of memorial benches at Cudlee Creek Cemetery, Stirling Gardens and Houghton Cemetery. (B4.1)
- Installed technology in rangers vehicles which have features that improve the safety of staff working alone and in isolation, and assist them in enforcing parking rules. (B4.2)
- Presented a detailed feasibility study on the future plans for the Adelaide Hills War Memorial Swimming Centre to Council. This has resulted in the project being included in the Capital Works Program for 2024-25. (B4.3)
- Developed a new cat holding facility and expanded the dog facility to allow Council to hold dogs and cats while trying to re-home animals. (B4.3)
- Scoped potential plans and costs as part of the operational worksite review, including options for Council chamber location and movement of other accommodation. (B4.3)
- Completed various minor upgrades across Council owned or managed assets including completion of the Mount Torrens Coach House public toilet, addition at the Uraidla red shed, and replacement of the Longwood Hall septic tank. (B4.3)
- Upgraded the main switchboard at the Stirling office and library to enable electric vehicle charging stations and possible future solar and battery storage. (B4.5)
- Installed seven EV charging stations at Council sites in Woodside, Garrod and Stirling Library. These stations support the expanded EV Council fleet which had 14 additions during the year. (B4.5)



Photo: Kersbrook Cemetery  
Martungka Natural Burial Ground

# Performance Measures

Measures	Target	Strategic Objective	Reporting frequency	Actual
CPI-B01 Inspections of footpaths in high priority zones	100%	B1	Annually	0% - Not completed Council completed its previous risk inspection in June 2023 and whilst scheduled for the last quarter of 2023/24, resource constraints has resulted in the next audit being scheduled to be undertaken in August 2024.
CPI-B02 Delivery of capital works program	90%	B1	Quarterly	Q1 = 96%; Q2 = 76%; Q3 = 58%; Q4 = 96% Delays in commencement of projects experienced during Q2, but were able to be completed in Q3 and Q4.
CPI-B03 Compliance inspections completed within 10 business days of development completion notification	100%	B2	Quarterly	Q1 = 100%; Q2 = 100%; Q3 = 90%; Q4 = 84% Where 10 days could not be met it was due to public holiday impacts or scheduled later at client request
CPI-B04 Compliance inspections completed within 5 business days of notification of alleged unlawful development	80%	B2	Biannually	Q2 = 83%; Q4 = 76% In Q4, 19 out of 25 inspections were completed within target. Those that did not were met just outside of the 5 day aim.
CPI-B05 Comparison of Council's Energy Usage (Kwh) against previous financial year	Less than previous year	B3	Annually	83,023 kWh less than previous year 2023-24 = 1,861,961 kWh 2022-23 = 1,944,989 kWh
CPI-B06 Tonnes of recycled plastic content in products purchased by Council	25 tonnes	B3	Annually	34 tonnes
CPI-B07 Operational tasks completed within the Civil Zone Maintenance Program	80%	B4	Quarterly	Q1 = 50%; Q2 = 50%; Q3 = 50%; Q4 = 65% Resourcing shortfalls throughout the year impacted the ability to deliver the full planned program as priority was allocated to "reactive" work



# Community Wellbeing

Our Strategic Plan 2020-24 – A Brighter Future sets out our goals, objectives and priorities (listed in full in Appendix 3). As it is a four year plan, not every priority will have an achievement listed against it each year.

## What we have achieved

### C1 - A community for everyone that is inclusive, welcoming and accessible

- Delivered 26 school holiday programs in our libraries which had a total of 1,081 attendees. (C1.1)
- Delivered 268 early childhood programs in our libraries which had a total of 8,190 attendees. (C1.1)
- Increased library connection and engagement with our community through the introduction of a new library newsletter and a new Instagram account. (C1.1)
- Supported the Woodforde community to hold a community picnic in March with 30 attendees. The community were proud of this event and connections they made, and are looking to establish an ongoing community group with the mentorship of the Morialta Residents Association. (C1.2)
- Established a new protocol to assist all staff and customers respond to homelessness and rough sleeping in the our area. (C1.3)
- Produced new guidelines to assist staff respond to customers (and colleagues / family members) who disclose that they, or someone they know, is experiencing (or at risk of experiencing) domestic, family or sexual violence. (C1.3)
- Published a webpage with information and links to local services that can provide crisis, housing, food, clothing and other support. (C1.3)
- Facilitated an Accessible Events Training session for staff and community groups who organise community events to improve accessibility and inclusion at community events and in venues. (C1.3)

- Continued to deliver activities from the Disability Action and Inclusion Plan such as the training session on Inclusive Recruitment for People Leaders; an author event with Kelly Vincent for International Day of People with Disability; and a Q+A session with Council's access and inclusion advisory team at a Council Members Workshop. (C1.3)

### C2 - A connected, engaged and supported community

- Delivered the “Your Place, Your Space” community connections campaign which was supported by the new online Residents Guide. The communities of Woodforde, Teringie and Rostrevor were targeted for the first phase, with future phases planned for rollout to target communities in the new financial year. (C2.1)
- Held an interactive community forum for Woodforde, Teringie and Rostrevor at the Summit Community Centre with over 50 attendees. (C2.1)
- Provided services under the Positive Ageing Program and Home Support Program to deliver 7,500 hours of support in and around the home, \$18,000 for in-home modifications, 4,900 transport trips, and 19,500 hours of social support group activities. (C2.2)
- Supported local year 12 students through the Youth Leadership group developing and distributing a total of 300 study support packs. (C2.3)
- Promoted youth connection and creativity through the ROAR Talent Tour battle of the bands competition held across local halls with 21 participating young artists. (C2.3)

# Community Wellbeing

## C3 - A community that grows together

- Delivered 127 programs at community centres. (C3.1)
- Collaborated with outside groups and businesses to increase the use of community centre spaces through room hire. (C3.1)
- Participated in the Uraidla Show by giving away over 100 “nature trail adventure” show bags and 200 free spinning tops, created as part of the Red Shed program. (C3.1)
- Onboarded 5 new volunteers bringing our total to 159 registered volunteers across 6 Council programs. (C3.2)
- Provided 12,543 volunteer hours across libraries and community centres. (C3.2)
- Awarded 39 Certificates of Service to volunteers at the end of year celebration, attended by 125 volunteers. Of the certificates presented, 18 were for 5 years of service, 16 for 10 years of service, 3 were for 15 years of service and 2 were for 20 years of service. (C3.2)
- Awarded over \$180,000 as part of the 2023-24 Community Grants program, to local non-profit community groups and organisations to undertake innovative projects or activities. (C3.3)

## C4 - An active, healthy, thriving and resilient community

- Undertook regulatory activities for public health including 324 food premises inspections, conducting 478 inspections in relation to wastewater applications, and investigating 164 other health related complaints. (C4.1)
- Completed community consultation on the play space upgrades at Protea Reserve, Crafers and Sherry park, Mylor. Works commenced with completion expected in 2024-25 financial year. (C4.2)

- Finalised new leases and funding arrangements that form part of the Community & Recreation Facilities Framework. (C4.4)
- Adopted the Emergency Management Policy which came into effect as of 28 November 2023, and finalised the Recovery Operations Manual. (C4.5)
- Delivered projects under the Towards Community Led Emergency Preparedness (TCLERP) program which focused on community engagement, psychological and emotional emergency preparedness and community education. The Recovery Ready Halls project assisted in emergency preparedness for select community facilities, and a vegetation management project ensured practices are based on best fire science and within shared land owners existing capacity. The team were selected to present about their work at the Australian Disaster Resilience Conference in Sydney in September 2024. (C4.5)
- The TCLERP program won the Local Government Professionals Excellence in Emergency Management Award. (C4.5)

## C5 - Respect for Aboriginal Culture & values

- Celebrated First Nations culture and heritage at 9 events held throughout year including the National Reconciliation Week screening of The Last Daughter, and the Native Foods and Cultural Art Workshops held during NAIDOC week. (C5.1)
- Unveiled the Coolamon Sculpture at Federation Park, Gumeracha by Deputy Mayor Nathan Daniell. (C5.2)
- Filmed a video with Uncle Lewis O’Brien and Uncle Ivan Copley on the naming and use of Kurna language which was made available on our website. Installed the Kurna language naming and signage for the Lewis Yarlupurka O’Brien Reserve at Hamilton Hill. (C5.2)

# Community Wellbeing

## C6 - Celebrate our community's unique culture through arts, heritage & events

- Progressed the FABRIK Development Project which involved upgrading and enhancing the former Onkaparinga Woollen Mills site at Lobethal to create an arts and heritage hub in the central Adelaide Hills. The new hub is scheduled to open in September 2024. (C6.1)
- Endorsed Fabrik's business and implementation plan at the May 2024 Council meeting, which will guide the ongoing strategy and sustainability of the upgraded site. (C6.1)
- Recruited participants for the public art mentorship "elevate+ create" with artist Wendy Dixon-Wylie and in partnership with Oakbank School . (C6.2)
- Held the Hills Harmony Picnic at Federation Park, Gumeracha in March 2024. An estimated 230 people attended and enjoyed performances from Woodside Jamz, Brazilian dancers, Persian dancers and African drummers. (C6.2)
- Supported the 2024 Santos Tour Down Under which highlighted the Adelaide Hills to local and international audiences. The 2024 Santos Best Dressed Town overall silver prize winner was Lobethal who receives \$1,500 prize to spend on community improvement projects. (C6.2)
- Approved the hosting of four stages in the 2025 Santos Tour Down Under. (C6.2)



*Photo: Fabrik Arts + Heritage opening night, Friday 20th September 2024*

# Performance Measures

Measures	Target	Strategic Objective	Reporting frequency	Actual
CPI-C01 Positive ageing wellbeing score	7 Average	C2	Quarterly	Q1 = 7.07; Q2 = 7; Q3 = 7.2; Q4 = 6.7 Overall wellbeing score dipped towards end of year with many people struggling due to seasonal reasons as well as personal hardships/illness
CPI-C02 Community centre participants who feel better connected to others or community	85%	C2	Biannually	Q2 = 87%; Q4 = 80%
CPI-C03 Community centre participants who would use the knowledge/skills gained in the future	80%	C3	Biannually	Q2 = 76%; Q4 = 78% Many of our programs and workshops are not for knowledge development which contributes to lower score for this question
CPI-C04 Number of volunteer hours contributed to AHC programs each year	3500	C3	Quarterly	Q1 = 3,530; Q2 = 3,183; Q3 = 2,893; Q4 = 2,937 Volunteer numbers have not yet bounced back to pre-COVID levels
CPI-C05 Library visits per capita compared with Australian Library and Information Association (ALIA) Standards	Exceed ALIA target	C3	Annually	4.97 = AHC 4.5 = enhanced ALIA target
CPI-C06 Library loans per capita compared with Australian Library and Information Association (ALIA) Standards	Exceed ALIA target	C3	Annually	10.66 per capita = AHC 7 per capita = Enhanced ALIA target
CPI-C07 Attendance at programs, events and workshops at Fabrik Arts and Heritage	8000	C6	Annually	N/A - The Fabrik Arts and Heritage Hub was closed in 2023-24 due to redevelopment project
CPI-C08 Percent of available studio spaces occupied	50%	C6	Annually	N/A - The Fabrik Arts and Heritage Hub was closed in 2023-24 due to redevelopment project
CPI-C09 Number of events and programs celebrating cultural diversity	8	C6	Annually	15 events

# A Prosperous Economy

Our Strategic Plan 2020-24, A Brighter Future sets out our goals, objectives and priorities (listed in full in Appendix 3). As it is a four year plan, not every priority will have an achievement listed against it each year.

## What we have achieved

### E1 - Support and grow our region's existing and emerging industries

- Visited businesses in the Stirling main street following the Woolworths fire event, to monitor the impact and assess ways Council could support them. (E1.4)
- Assisted Stirling Business Association with development of marketing responses to promote an increase in visitors to Stirling in response to the reduction in foot traffic following the Woolworths fire. (E1.4)
- Provided business support information to 9,383 businesses through the distribution of our e-newsletter. (E1.5)

### E2 - Provide local infrastructure to drive growth and productivity

- Presented key issues and priorities for Adelaide Hills Council at the Country Cabinet briefing held on 23 August 2023. (E2.1)
- Upgraded Council roadside and wayfinding signage to reflect the updated branding at the Council community centres at Woodside, Gumeracha and Norton Summit. (E2.4)
- Transitioned to using an Economic Profile data mapping data tool provided by Remplan which allows a more detailed analysis of economic and community data, to support policy and planning.(E2.4)

### E3 - Encourage, attract and retain a creative, talented and skilled workforce in our region

- Facilitated four Adelaide Hills Business Support Network meetings to ensure business services to the region are coordinated and optimised. (E3.1)
- Hosted a First Nations business networking and support event on 2 August which 30 people attended. (E3.1)
- Hosted a digital and creatives industry networking session in collaboration with Mt Barker Council which was attended by 40 businesses. (E3.1)
- Conducted the bi-annual Business Survey which received 106 responses from businesses across the region. (E3.2)
- Hosted a retail fundamentals workshop for businesses in Stirling and Woodside (E3.5)
- Advocated for the delivery of business support training resulting in three fundamental courses being held by the Polaris Centre in Stirling and Woodside. (E3.5)

### E4 - Cultivate a clear, unique and consistent regional identity that can be leveraged to attract national and international attention

- Supported 216 community events throughout the year and delivered two major Council run events: the Santos Tour Down Under (across 3 days) and Discover, Play, Bikeway! (E4.3)

# Performance Measures

Measures	Target	Strategic Objective	Reporting frequency	Actual
CPI-E01 Net Easy Score of respondents who rated ease of getting assistance from Council as Easy or Very Easy v Difficult or Very Difficult	>0	E1	Every 2 years	N/A - due 2024-25
CPI-E02 Visitor numbers (visitor domestic day trips)	1.2 mill	E1	Annually	1.4 million day trips were taken to the Adelaide Hills for the year with spend of \$144 million (source tourism.sa.gov.au)
CPI-E03 Average number of days for building consents	<20 business days	E2	Quarterly	Q1 = 12.45 days; Q2 = 13.65 days; Q3 = 8.99 days; Q4 = 6.82 days
CPI-E04 Percentage of new development application decisions upheld in Council/CAPs favour under appeal	85%	E2	Quarterly	0% Of the 3 appeals in progress during the year, only 1 appeal was resolved through a compromise proposal through CAP (technically not upheld in Council favor). The 2 remaining will continue in 2024-25.
CPI-E05 Percentage of planning consents completed within statutory timeframes	85%	E2	Quarterly	Q1 = 95.6%; Q2 = 95.9%; Q3 = 90.1%; Q4 = 87.4%
CPI-E06 Number of local jobs in AHC area compared to previous financial year	Maintain 2019-20 Financial Year = 11200	E3	Annually	12,049

# A Valued Natural Environment

Our Strategic Plan 2020-24, A Brighter Future sets out our goals, objectives and priorities (listed in full in Appendix 3). As it is a four year plan, not every priority will have an achievement listed against it each year.

## What we have achieved

### N1 - Conserve and enhance the regional natural landscape character and amenity values of our region

- Installed shelters at Protea Reserve, Crafers and Sherry park, Mylor as part of the play space upgrades (N1.1)
- Completed the “riparian restoration of Cox Creek” in Bridgewater Recreation Reserve. (N1.2)
- Undertook rabbit biocontrol across 5 reserves - Woorabinda, Lobethal Bushland Park, Candlebark Reserve, Mylor oval, Mylor Parklands, The Deanery. (N1.2)

### N2 - Recognise the benefits of ecosystem services and improve environmental resilience by reducing environmental impacts

- Managed excessive Acacia Pycnantha regrowth in the two threatened species enclosures in Lobethal Bushland Park, with the aim of creating small clearings for access and recovery of threatened flora species. (N2.1)
- Coordinated spring works to undertake Watsonia, Freesia, Ixia, Ornithogalum and other weedy bulb control across Council reserves and road reserves. (N2.1)
- Secured grants for further biodiversity works include two \$10,000 heritage agreement grants for Woorabinda and Lobethal, \$20,000 for improving habitat quality at Mylor Parklands, and a \$7,500 contribution for Erica control at Mylor. (N2.1)
- Facilitated the South Australian Feral Deer Eradication Program 2022-2032. (N2.2)

- Commenced the 'Virtual Wildlife Fence' trial in partnership with rescue organisation 1300 Koalaz with the aim of reducing wildlife strike at collision 'hotspots' within the Council road network. (N2.2)
- Completed 19,526 property inspections and issued 211 105F notices as part of Councils annual activities in fire prevention. (N2.3)
- Managed the excessive woody weed infestations which are elevating the fuel levels in council reserves at Mylor Parklands and Bridgewater Recreation Ground. (N2.3)
- Weed control undertaken by contractors at all 10 treated sites, and a further 10 proposed sites have been endorsed by Council for future treatment. (N2.3)

### N3 - Nurture valuable partnerships and collaborations and engage the local community in the management of our natural environment

- Provided 20 giveaway Butterfly Kits consisting of 15 native pollinator-friendly plants, and a copy of Council' "Native Habitat Landscaping & Gardening" booklet to promote biodiversity in landscaping. This resulted in 300 additional plants being planted in region. (N3.1)
- Undertook revegetation events with Aldgate Primary School, Gumeracha Primary School and Birdwood Primary School to encourage environmental stewardship. (N3.2)
- Swapped 80 newly banned Opera House nets for wildlife friendly 'lift nets' under the Yabby Net Swap Program. (N3.2)
- Published the Animal Management Plan which has been approved by both the Council and by the Dog and Cat Management Board. (N3)

# A Valued Natural Environment

N4 - Reduce the impact of waste to landfill by maintaining a robust waste and resource management framework

- Commenced a 12 month food organics and garden organics (FOGO) trial in collaboration with our waste management partner. The trial consists of 600 households and a small number of businesses in parts of Woodside and Lenswood. It includes a new FOGO bin for rural households and a change in the collection frequency of organics bins and landfill bins, which aims to improve the food waste diversion from landfill. (N4.4)
- Submitted A Clean Energy Regulator application to obtain carbon credits for the FOGO change that is currently being trialed. (N4.4)

N5 - Assist our community to reduce the impact of waste to landfill on the environment

- Educated the community on waste principles at 15 events and sessions including a bus tour of recycling facilities and a display in the Coventry Library for National Recycling Week. Held education stalls at various events such as the Stirling Laneway market, Uraidla Sustainability Fair, and Birdwood Farm Day. (N5.1)



*Photo: 12 month food organics and garden organics waste trial in Woodside*



# Performance Measures

Measures	Target	Strategic Objective	Reporting frequency	Actual
CPI-N01 Number of biodiversity sites monitored using the BushRAT methodology (actual versus planned)	60 NVMS sites (14% of total) per annum & 5 reserves	N2	Annually	71 bushrat assessments conducted over 55 NVMS sites and 5 reserves.
CPI-N02 Weed Control in biodiversity sites - no. of sites complete (actual versus planned)	31 sites per annum	N2	Annually	All 31 sites completed
CPI-N03 Percent of nuisance and litter queries resolved	90%	N2	Quarterly	Q1 = 83%; Q2 = 85.5%; Q3 = 92.6%; Q4 = 95%
CPI-N04 Percent of private properties inspected prior to bushfire season that comply with fuel load management requirements	At least 90%	N2	Annually	99% 19,596 property inspections completed. 211 properties were issued a 105F notice
CPI-N05 Tonnes of green organics collected on Green organic days	150 tonnes	N4	Quarterly	Q1 = 180 tonnes; Q2 = 481 tonnes; Q3 = 235 tonnes; Q4 = 551 tonnes
CPI-N06 Percentage change in tonnes of waste disposed to landfill compared to previous financial year	Reduction in waste percentage	N5	Annually	Reduction of 0.51% Diversion rates: 2023-24 = 53.1% 2022-23 = 52.59%
CPI-N07 Number of community education actions delivered (Waste Management Strategy 2016-2021) – Actioned vs Planned	6 Annually	N5	Quarterly	Q1 = 3; Q2 = 3; Q3 = 4; Q4 = 5

## Nuisance and Litter

	Nature	Volume
Number of reports	Illegal dumping	346
	Noise complaints	31
	Graffiti	57
	Nuisance	17
	Insanitary conditions/Vermin	5
	Vandalism/damage	9
	Air pollution	9
	Littering	6
	Water pollution	8
Expiated Offences	Disposal of litter onto any land or into any waters - excess of 50 litres of class B hazardous or general litter	9
	Carry on an activity resulting in local nuisance	2
	Failure to comply with Local Nuisance abatement notice	2
Prosecuted offences	Failing to take reasonable steps to prevent the outbreak and spread of fire from land	1
Abatement notices issued	Wandering livestock, unsightly property	2



Photo: Native *Thysanotus Pattersonii*  
Plant in a local reserve

# A Progressive Organisation

Our Strategic Plan 2020-24, A Brighter Future sets out our goals, objectives and priorities (listed in full in Appendix 3). As it is a four year plan, not every priority will have an achievement listed against it each year.

## What we have achieved

### O1 - We have the right people with the right knowledge and skills in the right jobs and they are supported and developed

- Produced new guidelines to assist staff where it is disclosed to them that someone is experiencing (or at risk of experiencing) domestic, family or sexual violence (DFSV). (O1.1)
- Finalised the new Work Health and Safety Plan 2024-25. (O1.1)
- Progressed the Workforce Safety in Emergencies Project through the development of a Fire Danger Days Procedure. (O1.1)
- Conducted a Workplace Equality & Respect (WER) Employee Survey as part of the Gender Equity Audit process. The analysis from this and the WER focus group meetings outcomes have informed the final recommendation report. This project which is the first step of implementing the “Our Watch Toolkit for Local Government”, earned Council an honourable mention at the 2024 National Awards for Local Government. (O1.2)
- Organised for staff to attend the 'Lessons in Disaster' Training in March 2023, which focused on improving our capacity to identify, respond to and prevent the harmful impacts of gendered expectations in disaster. (O1.2)

### O2 - Our customers find it easier to interact and do business with Council and have an improved customer experience

- Launched our Residents Guide in June 2024, with tools to connect our residents with Council. Designed to showcase key Council services, functions and facilities available to residents, the initial campaign launch was targeted to locals in the Teringie, Rostrevor and Woodforde zone, with further campaigns to other areas planned for later in 2024. (O2.1)
- Completed updates to the Council website to improve home page accessibility and ability to sign up for multiple e-newsletters. (O2.2)

### O3 - Our organisation is financially sustainable for both current and future generations

- Completed the 2024-25 Annual Business Plan and budget, which went to public consultation in May 2024. 215 participants provided feedback via email, online survey, petition, or in person. The plan was officially endorsed by Council on 1 July. (O3.1)

### O4 - We actively represent our community

- Invited community to review and respond to 15 consultations via the Your Say website on topics such as the Animal Management Plan, play space upgrades at Protea Park and Sherry Park, the Bushfire Landscape Mitigation Strategy, and the Stirling Lawns Master Plan. Over the year, the page received 11,800 visits and 2,450 items of feedback were submitted. (O4.1)
- Facilitated mid-term training for Council members to help them refresh and improve their skills. (O4.2)

# A Progressive Organisation

O5 - We are accountable, informed, and make decisions in the best interests of the whole community

- Commenced the representation review with the assistance of CL Rowe and Associates. The purpose of the review is to determine if the community would benefit from an alteration to the current ward structure, and will continue into the new financial year. (O5.1)
- Commenced the review of Council's Strategic Plan which guide Council's plans and decisions over the next 4 to 10 years. The draft has been developed by incorporating outcomes from the community survey in 2023, demographic research, and through Council Member workshops. The final plan is anticipated to be delivered November 2024.

O6 - Technology and innovation is utilised to better meet our community's expectations and deliver value for money

- Undertook procurement of new Customer Relationship Management (CRM) system through open tender process. The preferred vendor was endorsed in January 2024. (O6.2)
- Commenced implementation of the new CRM system in February 2024. Activities have included workshops, designing the technical transition journey and customer experience tools, and staff training. The customer portal is anticipated to go live in early July 2024. (O6.2)



*Photo: Residents enjoying Morialta National Park*

# Performance Measures

Measures	Target	Strategic Objective	Reporting frequency	Actual
CPI-O01 Number of lost time injuries	0	O1	Quarterly	3 - During the year there have been 3 minor injuries, eg: lacerations or muscle strains, resulting in time off work
CPI-O02 Customer Net Ease Score (NES)	50	O2	Biannually	N/A - Surveys are currently unavailable due to the upgrade of the CRM system. Surveys will be reintroduced in 2024-25.
CPI-O03 Overall customer satisfaction	75%	O2	Biannually	N/A - Surveys are currently unavailable due to the upgrade of the CRM system. Surveys will be reintroduced in 2024-25.
CPI-O04 Operating Surplus Ratio	1 - 5%	O3	Annually	-7.7% Three unfavorable accounting variances resulted in a deficit. This result does not impact the viability of the Long Term Financial Plan, but will be considered in future plans.
CPI-O05 Net Financial Liabilities Ratio	25 - 75%	O3	Annually	49%
CPI-O06 Asset Sustainability Ratio	95 - 105%	O3	Annually	106%
CPI-O07 Decisions (Council resolutions) considered in open Ordinary & Special Council meetings during the reporting period	90%	O4	Quarterly	Q1 = 94.7%; Q2 = 81.9%; Q3 = 83.3%; Q4 = 89.4%
CPI-O08 Council Member attendance at Ordinary & Special meetings	90%	O4	Quarterly	Q1 = 81.3%; Q2 = 83.7%; Q3 = 74.7%; Q4 = 80.2%
CPI-O09 Freedom of Information (FOI) requests received, in progress and completed within the legislated timeframe	100%	O6	Quarterly	Q1 = 100%; Q2 = 75%; Q3 = 100%; Q4 = 100%
CPI-O10 Freedom of Information (FOI) External reviews upholding Council's decisions	100%	O6	Quarterly	Q1 = 100%; Q2 = 100%; Q3 = 100%; Q4 = 100%
CPI-O11 Employee turnover	7 - 15% Annually	O1	Quarterly	21.7% Result is higher than annual target but below the national average, which at the end of March 2024 was 23% in the public sector

## Our Focus in 2024-25

Council's focus for the year is on supporting and strengthening our community, environment and region by developing a responsible budget which recognises our unique constraints and is geared towards delivering essential services, prudent resource management, and sustainability.

- Setting goals and a pathway to achieving net zero corporate carbon emissions
- Implementing technology upgrades with a new Customer Relationship Management System to improve the customer experience
- Extending the Amy Gillett Bikeway from Mount Torrens to Birdwood
- Installing a splash park at the Adelaide Hills War Memorial Swimming Centre, Woodside
- Developing a new Biodiversity Strategy and Tree Strategy
- Continuing to implement actions from the Our Watch's "Prevention Toolkit for Local Government"
- Activating the Fabrik Arts +Heritage hub following its completed redevelopment
- Delivering road safety initiatives under the federally funded Black Spot program
- Implementing further actions in the Towards Community Led Resilience Program
- Increasing community connections through forums
- Collaborating with Adelaide Hills Tourism to promote and support tourism across our region
- Advocating for key economic development issues in the region with other levels of government
- Reviewing the outcomes of our rural areas organics waste collection trial
- Conducting a legislated representation review to determine whether the Adelaide Hills community would benefit from an alteration to its composition or ward structure



*Photo: Children swimming at Adelaide Hills War Memorial Swimming Centre, Woodside*

## Our Governance

Governance refers to the rules, practices and processes by which Council is directed and controlled. Adelaide Hills Council continuously strives for best practice in Governance by being:

- Accountable, transparent and responsive,
- Effective and efficient,
- Participatory, equitable and responsible, and
- By meeting legislative obligations.

The following information reports on our governance activity during 2023-24

*Good Governance is accountable, transparent and responsive*

### Council Meetings

Council is the ultimate decision-making body of the organisation; it consists of the Mayor and 12 Councillors. Council meetings were held on the second and fourth Tuesday of every month. All Council and Council Committee meetings are open to the public unless specific provisions in the Local Government Act 1999 are satisfied to require the closing of the meeting under a confidentiality order.

Council meetings held in 2023-24:

- 22 ordinary meetings
- 7 special meetings

Council Committee meetings held in 2023-24:

- 6 Audit Committee meetings
- 1 Special Audit Committee meetings
- 7 CEO Performance Review Panel meetings
- 4 Special CEO Performance Review Panel meetings
- 1 Boundary Change Committee meetings

The attendance of the Mayor and Councillors at 2023-24 Council and Committee meetings is detailed in the following tables.

Council Meeting Type	Ordinary Council		Special Council	
	P	A	P	A
Total Meetings Held	22		7	
Mayor Jan-Claire Wisdom	13	9	3	4
Cr Kirrilee Boyd	18	4	6	1
Cr Adrian Cheater	20	2	7	0
Cr Nathan Daniell	22	0	7	0
Cr Pauline Gill	13	9	5	2
Cr Chris Grant	19	3	4	3
Cr Lucy Huxter	16	6	5	2
Cr Malcolm Herrmann	21	1	7	0
Cr Leith Mudge	20	2	5	2
Cr Mark Osterstock	18	4	6	1
Cr Kirsty Parkin	18	4	3	4
Cr Louise Pascale	15	7	4	3
Cr Melanie Selwood	21	1	7	0

*P = Present (number of meetings attended);  
A = Absent (number of meetings not attended)*

## Good Governance is effective and efficient

### Council Member training and development

Council is committed to providing training and development activities for Council Members and recognises the responsibility to develop and adopt a policy for this purpose under Section 80A of the Local Government Act 1999.

Monthly professional development training sessions have been held for Council Members. Professional development sessions conducted in-house are Closed Information or Briefing Sessions for the purposes of the Information or Briefings Policy. The dates and venues for these sessions are publicly documented in agendas for Ordinary Council meetings and are posted on the Council's website.

## Good Governance is participatory, equitable and responsible

### Allowance paid to Council Members

Council Members are entitled to receive an annual allowance, as determined by the Remuneration Tribunal pursuant to Section 76 of the Local Government Act 1999 (the Act) for performing and discharging their official functions and duties.

Pursuant to the Remuneration Tribunal's determination, the following amounts were prescribed for Council Members 2023-24:

Position	Annual Allowance prior to 23/11/2023	Annual Allowance after 23/11/2023
Mayor/Principal member	\$76,440	\$80,950
Deputy Mayor/Presiding member of a prescribed committee*	\$23,887	\$25,297
Other Council Members	\$19,110	\$20,238

\*Council's prescribed committees are the Audit Committee, Boundary Change Committee and the CEO Performance Review Panel.

In addition to the allowance paid under section 76 of the Local Government Act 1999, Council Members were entitled to receive the following under the Council Member Allowances and Support Policy.

Council members are not provided with purchase cards, and are instead provided with reimbursements or provisions such as:

- Reimbursement for travelling within/outside the area of Council and child/dependent care expenses associated with attendance at a Prescribed Meeting or undertaking a function or activity on the business of Council.
- Provision of an annual Travel Time Payment for Members residing greater than 30km from the Principal Office.
- Reimbursement of other expenses including:
  - Stationary and office supply expenses
  - Conference, seminar and training course fees and associated travel expenses.
- Provision of the following to assist Members in performing their official functions:
  - An iPad (or similar tablet computer), associated software and 4G/5G connection for document management (including Council Agenda and Minutes), communication and research (both Council workspace and internet)
  - A Council email address
  - A mobile phone (including SIM) if requested
  - Paper for printing
  - Stationery (such as pads, pens, diaries, etc.)
  - Meals and beverages provided in association with meeting attendance.

Notwithstanding their entitlement under the Policy, not all of these provisions were accessed by all Council Members.

In addition to these, Council resolved to make the following available to the Mayor (or Deputy Mayor during the Mayor's absence) to assist them in performing their official functions and duties:

- Laptop computer with appropriate software
- Supply and maintenance of a motor vehicle
- Mayoral Office providing desk and meeting facilities
- Provision of media and communications support
- Access to administrative officer services.



## Council Member interstate and international travel

During 2023-24, the following interstate and international travel was conducted by Council Members:

Event	Date & Location	Travel Expenses
National General Assembly (NGA) for Local Government	2 - 5 July 2023 Canberra	\$4,094
National Resilience Award Ceremony	Nov 2023 Perth	\$1,163
Meeting with Federal Minister	Jun 2024 Canberra	\$625

## Gifts and benefits received by Council Members

One (1) gift or benefit valued at \$50 or more was received by Council Members during 2023-24. Full details are included in Appendix 4 .

## Council Member behaviour

During 2023-24, there were no findings of a contravention of Chapter 5 Part 4 Division 2 (behavioural standards) by Council members. A total of 6 complaints were received. Some complaints had not reached a resolution by the end of 2023-24.

The total cost incurred by Council in relation to dealing with complaints was \$8,355.37, and there were no referrals to the Behavioural Standards Panel.

There have also been no findings of a contravention of section 75G (Health and safety duties), and no complaints received.

## Agendas and minutes

All Council, Committee and CAP meeting agendas are placed on public display at least three days prior to the holding of these meetings.

Minutes are placed on display within five days of meetings. Copies of agendas and minutes are available at Council's service centres and libraries, and can be downloaded from the Council's website.

## Local Government Act 1999 Section 41 Committees

The Adelaide Hills Council has three Section 41 (Council) Committees which operate under Terms of Reference determined by Council.

- Audit Committee,
- CEO Performance Review Panel, and
- Boundary Change Committee

## Audit Committee

In accordance with Section 126 of the Local Government Act 1999, the Audit Committee assists Council in the discharge of its responsibilities for financial reporting, maintain a reliable system of internal controls, risk management and asset management, liaise with the external auditor, and foster the organisation's ethical development. The Audit Committee's annual report is included in Appendix 5.

There are five members of the Audit Committee, three independent members and two Council Members. The membership and attendance during the financial year was:

Member Name	Ordinary Meeting		Special Meeting	
	P	A	P	A
Cr Malcolm Herrmann (Presiding Member)	6	0	1	0
Sarah Beesley (1/12/2023 onwards)	1	2	1	0
Peter Brass (until 30/11/2023)	3	0	0	0
Pamela Lee	6	0	1	0
David Moffatt	5	1	1	0
Cr Melanie Selwood	6	0	1	0

*P = Present (number of meetings attended);  
A = Apology (number of meetings not attended)*

Six (6) ordinary meetings and one (1) special meeting was held during 2023-24. Sitting fees were paid to independent members of the Audit Committee. The Presiding Member receives an allowance equivalent to that received by Presiding Members of Prescribed Committees in accordance with the Remuneration Tribunal's determination.

Sitting fees paid until 30 June 2024:

- Independent Presiding Member: \$575 per meeting (not utilised in 2023-24).
- Independent Member: \$450 per meeting

## Chief Executive Officer Performance Review Panel

The Chief Executive Officer Performance Review Panel (CEOPRP) was established in 2014 to provide advice to Council on matters related to the Chief Executive Officer (CEO) and their performance.

In 2023-24, a process was undertaken to review the CEO's performance against the position description requirements and the agreed set of key performance indicators for the year. Membership and attendance during the financial year was:

Member Name	Ordinary Meeting		Special Meeting	
	P	A	P	A
Cr Chris Grant (Presiding Member)	7	0	3	1
Mayor Jan-Claire Wisdom	4	3	4	0
Cr Nathan Daniell	6	1	4	0
Cr Kirsty Parkin	5	2	4	0
Janet Miller Independent member (until 19/1/2024)	5	0	3	0
Ms Vanessa Gooden Independent member (from 19/1/2024)	2	0	1	0

*P = Present (number of meetings attended);  
A = Apology (number of meetings not attended)*

Seven (7) ordinary meetings and four (4) special meetings were held in 2023-24. The Presiding Member receives an allowance equivalent to that received by Presiding Members of Prescribed Committees in accordance with the Remuneration Tribunal's determination.

Sitting fees paid until 30 June 2024:

- Independent Presiding Member: \$575 per meeting (not utilised in 2023-24).
- Independent Member: \$450 per meeting.

## Boundary Change Committee

The Boundary Change Committee was established in 2022 to provide advice to Council regarding the operation and implications of Chapter 3 – Constitution of councils, and Part 2 – Reform proposals of the Act associated with the Campbelltown City Council Woodforde/Rostrevor boundary change proposal.

The committee comprises five (5) Council members. Membership and attendance during the financial year was:

Member Name	Meetings present	Meetings Absent or Apology
Cr Mark Osterstock (Presiding member)	1	0
Cr Chris Grant	1	0
Cr Leith Mudge	1	0
Cr Nathan Daniell	1	0
Cr Kirsty Parkin	1	0

One (1) ordinary meeting was held in 2023-24. The Presiding Member receives an allowance equivalent to that received by Presiding Members of Prescribed Committees in accordance with the Remuneration Tribunal's determination.

No additional allowance is paid to the Members of the Committee over and above the allowance already received by Council Members in accordance with the determination of the Remuneration Tribunal.

## Council's Assessment Panel (CAP)

The Adelaide Hills Council Assessment Panel (CAP) is established by the Council under Section 83 of the Planning, Development and Infrastructure Act 2016 (PDI Act). This CAP membership comprises one Council member and four Independent members (which includes an Independent Presiding member). There is also a Deputy Council Member and an Independent Deputy Member (effective 1 June 2024) who may be asked to attend when an ordinary CAP member is absent.

Membership and attendance during the financial year was:

Member Name	Meetings present	Meetings Absent or Apology
Geoff Parsons (Independent Presiding Member)	9	1
Ross Bateup (Independent Member)	9	1
Myles Somers (Independent Member)	8	2
Paul Mickan (Independent Member)	8	2
Cr Leith Mudge (Council Member)	10	0
Cr Nathan Daniell (Deputy Council Member)	0	0

The CAP considers development applications that are publicly notified where there are representations to be heard and other developments which cannot be determined by staff under delegation. CAP meetings are generally held in Stirling on the second Wednesday of each month from 6:30pm. In 2023-24, 10 meetings of the CAP were held.

Sitting fees paid to members of the CAP were:

- Independent Presiding Member: \$550 per meeting
- Independent Ordinary Member: \$420 per meeting
- Council Member: \$293 per meeting

## Building Fire Safety Committee

Council's Building Fire Safety Committee held 4 scheduled meetings and 5 special meetings during the year to review and deliberate on the adequacy of fire safety for large commercial buildings in the district with an aim of improving the level of fire and life safety.

The membership of the Committee was amended in May 2024 when the Chief Officer nominated a new Country Fire Service (CFS) Representative joining the Committee due to staffing changes. Members and attendance for the Committee was:

Member Name	Meetings present	Meetings Absent or Apology
Colin Paton (CFS Representative)	9	0
Louis Palumbo - Council Staff Member (Experience in Fire Safety)	9	0
Tom Warneke - Council Staff Member (Qualifications in Building Surveyor)	9	0
Damien Rowland (CFS Representative) commenced 21 May 2024	4	0

The Committee conducted 30 inspections and considered 9 buildings during the year, working with building owners to negotiate an improved level of safety for their buildings in relation to fire exits, emergency lighting, fire-fighting equipment, water supply, hydrant coverage, access for fire services, and bushfire survival plans.

One (1) new fire safety defect notice was issued during 2023-24 requiring upgrades to the existing building to enable safe occupation. Additionally, of the 9 buildings currently under review, 5 buildings have a supported program of works in which they are progressing in accordance with an agreed timeline.

No additional allowance is paid to the Members of the Committee.

## Information or Briefing Sessions

Information or Briefing Sessions (workshops, briefings, and professional development sessions) are held with Council Members twice a month and provide a valuable opportunity to enhance the decision-making process. Council and Committee Members use the gatherings to become better informed on issues, seek further clarification, or explore a topic further in an informal environment.

Information or Briefing Sessions are not used to make decisions; all decision making is conducted at the formal Council and Section 41 Committee meetings. Information or Briefing Sessions that involve the discussion of matters that will be considered at a formal council or council committee meeting must be open to the public unless the appropriate confidentiality provisions of the Local Government Act 1999 are utilised.

All Information or Briefing Sessions are advertised on the Council website. Ordinary Council Meeting agendas publicly document the dates and venues of regular workshops and professional development sessions. The professional development sessions are reported under Council Member Training and Development and are run as Closed Informal Gatherings.

As per Council Resolution 64/24 adopted on 12 March 2024, a table of Council Member full or partial attendance at the Information or Briefing Sessions has been included. The table captures attendance from March 2024 onwards.

Date of Session	Topic	Type of Session
3/07/2023	Australia Day & Civic Events	OIBS
3/07/2023	Strategic Risk Management & Oversight	OIBS
3/07/2023	Policy Review - Code of Practice for Meeting Procedures and Code of Practice for Access to Meetings and Documents	OIBS
3/07/2023	CEO Update	OIBS
11/07/2023	OTR Heathfield	CIBS
11/07/2023	Mt Lofty Golf Course development	CIBS
11/07/2023	Lenswood Property	CIBS
18/07/2023	CEO Introduction	OIBS
18/07/2023	Strategic Plan Research Outcomes	OIBS
31/07/2023	Presentation on behalf of Mt Lofty Golf Club (Stirling) Developer	OIBS
31/07/2023	Ashton Landfill	CIBS
31/07/2023	Country Cabinet Adelaide Hills	CIBS
31/07/2023	Chief Executive Officer 90-day plan	CIBS
8/08/2023	Community Survey Results Presentation	OIBS
15/08/2023	Events Review and Framework	OIBS
15/08/2023	Carbon Management	OIBS
19/08/2023	AHWMSC Review of Asset Audit Outcomes	OIBS
28/08/2023	Country Cabinet Debrief	CIBS
4/09/2023	Draft Emergency Management Policy and Council Member Emergency Management Handbook	OIBS
4/09/2023	Adelaide Hills Bushfire Mitigation Strategy	OIBS
12/09/2023	Council Meetings and Workshops	OIBS

*CIBS - Confidential Information or Briefing Session; OIBS - Open Information or Briefing Session*

Date of Session	Topic	Type of Session
12/09/2023	Strategic Plan – Gaps in Data	OIBS
12/09/2023	Awards & Ceremonies	OIBS
19/09/2023	Introduction to Planning	CIBS
19/09/2023	AHC and the Greater Adelaide Regional Plan	CIBS
26/09/2023	Organisational Structure Update	CIBS
3/10/2023	Mandatory Training – CIVIC Module – Representing Council Decisions	OIBS
3/10/2023	Optus – Proposed Small Cell Telecommunications Facilities (3) in Stirling	OIBS
3/10/2023	Woodforde Connection Project	OIBS
3/10/2023	Pt 2 of Regional Planning Discussion	OIBS
10/10/2023	Pt 3 of Regional Planning Discussion	OIBS
10/10/2023	CEO Briefing - Stirling Coventry Library Building	CIBS
10/10/2023	CEO Briefing - Civic Centres Building Utilisation	CIBS
24/10/2023	Amy Gillett Bikeway update	CIBS
31/10/2023	Proposed Development of Childcare Centre	OIBS
31/10/2023	Woodside Pool Outcomes	OIBS
31/10/2023	Stirling Pavilion Proposal	OIBS
31/10/2023	Community Proposal - consideration of Legal Advice	CIBS
6/11/2023	Regional Plan Submission Summary	OIBS
6/11/2023	Financial Capacity Review	OIBS
13/11/2023	Regional Plan Submission Summary - continued	OIBS
13/11/2023	Financial Capacity Review	OIBS
13/11/2023	Houghton Funding Options	OIBS
21/11/2023	Q&A with Access & Inclusion Advisors	OIBS
21/11/2023	Local Roads and Community Infrastructure Program Phase 4 Project	OIBS
21/11/2023	Stirling Pavilion Proposal	OIBS
21/11/2023	Community Proposal (Confidential)	CIBS
21/11/2023	Amy Gillett Bikeway (Confidential)	CIBS
28/11/2023	CEO Probation Survey	OIBS
5/03/2024	Santos Tour Down Under	OIBS
5/03/2024	Hamilton Hill Kite Property Development	OIBS
5/03/2024	Local Heritage Code Amendment	OIBS
5/03/2024	Community Energy Upgrade	OIBS
21/05/2024	Strategic Plan	OIBS
3/06/2024	Enforcement Review	OIBS
17/06/2024	Annual Business Plan Consultation	OIBS
18/06/2024	Mid-term Mandatory Training – Council meetings & procedures refresher	CIBS

CIBS - Confidential Information or Briefing Session; OIBS - Open Information or Briefing Session

## Council Member Attendance at Information or Briefing Sessions

Session Date	Mayor Jan-Claire Wisdom	Cr Kirrilee Boyd	Cr Adrian Cheater	Cr Nathan Daniell	Cr Pauline Gill	Cr Chris Grant	Cr Lucy Huxter	Cr Malcolm Herrmann	Cr Leith Mudge	Cr Mark Osterstock	Cr Kirsty Parkin	Cr Louise Pascale	Cr Melanie Selwood
19/3/2024	LOA	F	F	F	F	F	F	F	F	AP	F	F	F
23/3/2024	LOA	P	F	F	F	F	AP	F	F	P	P	F	F
2/4/2024	LOA	AP	F	F	F	F	P	F	F	F	P	F	P
9/4/2024	LOA	F	F	F	F	F	LOA	F	F	F	F	LOA	F
16/4/2024	LOA	F	P	F	F	F	F	F	AP	LOA	LOA	LOA	F
6/5/2024	LOA	F	F	F	LOA	F	F	F	F	F	F	F	F
21/5/2024	F	F	F	F	LOA	F	AP	F	F	LOA	F	P	F
3/6/2024	AP	AP	F	F	F	F	AP	F	F	AP	F	F	F
18/6/2024	F	F	F	F	F	F	AP	F	F	F	AP	F	F

Legend: F = Full Attendance / P = Partial Attendance / AP = Apology / LOA = Leave of Absence / A = Absent



Photo: Fabrik Arts + Heritage in Lobethal

## Section 90(2) and 91(7) Requirements - confidentiality orders

During 2023-24, 41 new items were considered in closed session in accordance with Section 90(2) of the Local Government Act 1999, and 22 items remained on the register from the previous financial years. Of these, 12 items were released in full and 29 remained in confidence, in accordance with Section 91(7) of the Act as at 30 June 2024.

Date	Council / Committee	Item no.	Title	LGA 1999 Section	Confidentiality recommendation / Date released	Status as at 30 June 2024
22/04/2014	Council	18.2.1	AHRWMA	90(3)(b,d,i)		Retained in confidence
1/08/2018	Council	7.2.1	Retirement Village Review	90(3)(b)	31/01/2024	Released
27/01/2021	Council	18.2	CWMS Review	90(3)(d)	14/03/2024	Released
25/05/2021	Council	18.1.1	Multi-Year Road Rally Proposal	90(3)(d)		Retained in confidence
26/10/2021	Council	18.1	Electricity Procurement Legal Matter	90(3)(h)		Retained in confidence
26/10/2021	Council	18.2	Ashton Landfill	90(3)(i)		Retained in confidence
26/04/2022	Council	11.1.2	Property Lobethal Road, Lenswood - Confidential	90(3)(a)		Retained in confidence
28/06/2022	Council	18.3	Ashton Landfill	90(3)(i)		Retained in confidence
28/06/2022	Council	18.1	Warren Road Birdwood Blackspot	90(3)(d)		Retained in confidence
23/08/2022	Council	18.4	Revised East Waste 2022-23 Annual Plan & Budget	90(3)(d)		Retained in confidence
23/08/2022	Council	18.5	Ministerial Exemption	90(3)(i)		Retained in confidence
23/08/2022	Council	18.3	East Waste Recycling Contract	90(3)(d)		Retained in confidence
20/09/2022	Council	8.1.2	Appointment of Acting CEO	90(3)(a)	21/09/2023	Released
12/12/2022	Audit Committee	10.1	External Audit Tender	90(3)(d)	Partial Release 20 Feb 2023	Retained in confidence
20/12/2022	Council	18.1	Surplus Government Land Notification	90(3)(d)		Retained in confidence
20/12/2022	Council	18.3	Appointment of External Auditor	90(3)(d)	Partial Release 20 Feb 2023	Retained in confidence
14/02/2023	Council	9.1	South Australian Tourism Commission re Santos Tour Down Under	90(3)(j)		Retained in confidence
26/04/2023	Council	18.1	Amy Gillett Bikeway Stage 4 Agreement	90(3)(j)		Retained in confidence
9/05/2023	Council	18.1	Bridgewater Retirement Village	90(3)(b)	1/12/2023	Released
23/05/2023	Council	18.1.1	Event Opportunity Santos Tour Down Under	90(3)(j)	27/07/2023	Released
13/06/2023	Council	18.1	Sale of Land for non payment of Rates	90(3)(i)	13/06/2024	Released
27/06/2023	Council	18.1	Appointment of GRFMA Chairperson	90(3)(a)		Retained in confidence

## Section 90(2) and 91(7) Requirements - confidentiality orders

Date	Council / Committee	Item no.	Title	LGA 1999 Section	Confidentiality recommendation / Date released	Status as at 30 June 2024
25/07/2023	Council	18.1	Country Cabinet August 2023 Key Strategic Issues	90(3)(j)		Retained in confidence
8/08/2023	Council	18.1	Country Cabinet August 2023	90(3)(j)	24/08/2023	Released
4/09/2023	Council	6.1	Amy Gillett Bikeway Stage 4 Alternate Offer to State Government	90(3)(j)		Retained in confidence
10/10/2023	Council	18.1	Electricity Procurement - Legal Matter	90(2); 90(3)(h)		Retained in confidence
6/11/2023	Council	8.1	CEO Performance Review Process	S90(2); S90(3)(a,h)	21/06/2024	Released
6/11/2023	Council	8.1	CEO Performance Review Process - Exclusion of the Public	S90(2); S90(3)(a,h)		Retained in confidence
14/11/2023	Council	19.1	Provision of Spray Sealed Services Contract	S90(2); S90(3)(k)		Retained in confidence
12/12/2023	CEO PRP	9.2 & 9.3	CEO Probation Review Process and MWON	S90(2); S90(3)(a,h)		Retained in confidence
19/12/2023	Council	19.1	Citizen of the Year 2024	90(2); 90(3)(o)	25/01/2024	Released
19/12/2023	Council	19.4	CEO Performance Review Process	S90(2); S90(3)(a,h)		Retained in confidence
19/12/2023	Council	19.2.1	Amy Gillett Bikeway Stage 4 Construction Option	S90(2); S90(3)(j)		Retained in confidence
19/12/2023	Council	338/23	Amy Gillett Bikeway Stage 4 Construction Option	S90(2); S90(3)(j)		Retained in confidence
19/12/2023	Council	19.3.1	CEO Performance Review Panel Minutes of Meeting - 12 December 2023	S90(2); S90(3)(a,h)		Retained in confidence
23/01/2024	Council	12/24	CEO PR Independent Member Appointment	90(2); 90(3)(a)		Retained in confidence
23/01/2024	Council	9/24	Customer Relationship Management CRM System	90(2), 90(3)(k)		Retained in confidence
23/01/2024	Council	19.2	South Australian Boundaries Commission	90(2), 90(3)(j)		Retained in confidence
27/02/2024	Council	57/24	Audit Committee Minutes of Meeting - 12 February 2024	90(2), 90(3)(j)		Retained in confidence
27/02/2024	Council	54/24	Amy Gillett Bikeway - Prudential Report and Construction Funding	90(2), 90(3)(j)		Retained in confidence
27/02/2024	Council	19.1	Recovery of Unpaid Rates	90(2), 90(3)(i)		Retained in confidence
12/03/2024	Council	76/24	Amy Gillett Bikeway - Stage 4 Letter of Variation	90(2), 90(3)(j)		Retained in confidence
12/03/2024	Council	20.1	CEO PRP Minutes of Meeting	90(2), 90(3)(a)		Retained in confidence



## Section 90(2) and 91(7) Requirements - confidentiality orders

Date	Council / Committee	Item no.	Title	LGA 1999 Section	Confidentiality recommendation / Date released	Status as at 30 June 2024
26/03/2024	Council	19.3	Special CEO PRP Committee Minutes of Meeting - 21 March 2024	90(2), 90(3)(a)		Retained in confidence
26/03/2024	Council	19.2	Trans Tasman Energy Group	90(2), 90(3)(i), 90(3)(h)		Retained in confidence
26/03/2024	Council	19.1	Ashton Landfill	90(2), 90(3)(a), 90(3)(h)		Retained in confidence
9/04/2024	Council	19.1	CEO PRP Special Meeting - Minutes of meeting 28 March 2024	90(2), 90(3)(a)		Retained in confidence
9/04/2024	Council	19.5	Appointment of the Gawler River Floodplain Management Authority Chairperson	90(3)(a)		Retained in confidence
9/04/2024	Council	19.4	CEO Development Plan	90(3)(a)		Retained in confidence
9/04/2024	Council	19.3	CEO Performance Review Process 2024/25	90(3)(a)		Retained in confidence
23/04/2024	Council	19.1	Appointment of Council Assessment Panel (CAP) Independent Members	90(3)(a)	17/06/2024	Released
14/05/2024	Council	19.2	Strategic Communication and Engagement Plan Woodforde, Teringie and Rostrevor	90(2), 90(3)(b), 90(3)(i)		Retained in confidence
14/05/2024	Council	19.1	Forensic Analysis of Boundary Change Submission (Exclusion of the Public)	90(2), 90(3)(b), 90(3)(i)		Retained in confidence
11/06/2024	Council	19.3	Mayor seeking legal advice update	90(3)(a, h)		Retained in confidence
11/06/2024	Council	19.2	CEO Review Process	90(3)(a)		Retained in confidence
11/06/2024	Council	19.1	Event Opportunity Santos Tour Down Under 2025	91 (7) (9)	30/06/2025	Released
25/06/2024	Council	19.1	Electricity Procurement - Legal Matter	90 (3)(h, i)	25/06/2025	Released
25/06/2024	Council	12.6	Confidential Item Review	90 (3)(j)	25/06/2025	Released
11/06/2024	Council	19.3	Mayor seeking legal advice update	90(3)(a,h)		Retained in confidence
11/06/2024	Council	19.2	CEO Review Process	90(3)(a)		Retained in confidence
11/06/2024	Council	19.1	Event Opportunity Santos Tour Down Under 2025	91 (7) (9)		Retained in confidence
25/06/2024	Council	19.1	Electricity Procurement - Legal Matter	90(3)(h,i)		Retained in confidence
25/06/2024	Council	12.6	Confidential Item Review	90(3)(j)		Retained in confidence

## Council's Representation Quota

The Adelaide Hills Council's total representation quota (the number of electors for each Council Member including Mayor) in 2023-24 is 1 for every 2,375 electors. The total number of electors is 30,881.

The Adelaide Hills Council's representation quota is comparable with councils of similar populations (albeit different numbers of Council Members):

Council	No of Electors	Representation Quota
City of Holdfast Bay	28,679	1 : 2,206
City of Mount Barker	29,999	1 : 2,727
City of Norwood Payneham and St Peters	26,064	1 : 1,861
Burnside	32,324	1 : 2,486
City of Unley	28,002	1 : 2,154

(Data source: Electoral Commission SA 2024 (made available via LGA))

The next representation review commenced in 2023-24. Electors will be invited to make submissions on representation under the Local Government Act 1999 during the 2024-25 financial year.

## Public involvement in Council business

Members of the public may put forward their views to Council in a number of ways.

### Public Forum

Any member of the public is allocated up to five minutes at each Council meeting to address the Members with comments or questions.

### Deputations and Presentations

With the permission of the Mayor or Committee Presiding Member, a member of the public can address a Committee or the Council personally or on behalf of a group of residents as a as a deputation or presentation. Each deputation is usually limited to a maximum of ten minutes.

## Petitions

Written petitions can be addressed to Council or a Committee on any issue within the Council's jurisdiction and these are presented at the next meeting of Council or Committee following receipt. Petitions must be in the format set out in legislation; Council's Petitions Policy provides guidelines on these requirements as well as on submission.

### Written Requests

A member of the public can write to the Council about any Council service, activity or policy via post or email.

Chief Executive Officer  
Adelaide Hills Council  
63 Mount Barker Rd, Stirling, SA 5152  
mail@ahc.sa.gov.au

## Community Engagement

The Adelaide Hills Council engages with local residents about many issues that may affect their neighbourhoods. Formal consultations are guided by Council's Public Consultation Policy. Everyone is encouraged to contribute to projects via the Your Say website at [engage.ahc.sa.gov.au](https://engage.ahc.sa.gov.au), by emailing [engage@ahc.sa.gov.au](mailto:engage@ahc.sa.gov.au), post, calling (08) 8408 0400 or attending online or face to face drop in sessions. Over the last financial year there were 11,800 visits to the Your Say website and 15 community engagement projects for contributions or information.

Two Community Forums were held in 2023-24. The Your Community Your Way forum in November 2023 was held in Lobethal where 48 people from 11 community-led groups shared experiences and connected with Council around their ideas and concerns.

In April 2024 a Community Forum was held for Teringie, Woodforde and Rostrevor residents at Norton Summit with 69 people in attendance.

Local community members and groups are invited to attend Community Forums across the district and to address Council on new initiatives or topics of concern. Holding the forums in different townships in the Council area is an important method of providing residents with opportunities to speak in person with Council Members and senior staff. We are re-assessing how we undertake community forums to best suit our community.

## Freedom of Information requests

Twenty seven requests for information were made under the Freedom of Information Act 1991 during the 2023-24 financial year; an increase from the twelve managed in the previous year. Two applications rolled over from the 2022-23 year making the total managed during 2023-24 financial year Twenty Nine (29).

Freedom of Information (FOI) applications can be submitted using an FOI Application form, available from the State Records website, Council's website, or any of Council's Service Centres or by way of a request in writing. An application fee (in accordance with Council's Fees and Charges Policy) must accompany the application.

The State Records website provides detailed information on the FOI process or you can contact Council's FOI Officer.

The Freedom of Information Statement is reviewed and published annually on our website in accordance with the requirements of the Freedom of Information Act 1991. Annual Reporting is provided to State Records of South Australia at the end of each financial year, below outlines 2023-24 outcomes for Adelaide Hills Council.

FOI Requests	Total
Outstanding from previous period	2
New applications	27
<b>Outcomes</b>	
Transferred in full	0
Determined - Full release	10
Determined - Partial release	6
Determined - Refused	2
Withdrawn	6
No records available	4
Documents otherwise accessible	1
Information previously provided	0
<b>Total Processed</b>	<b>29</b>
Outstanding at the end of the period	5
Internal review completed	2
External review completed	0

## Internal review of Council decisions

The Council's Internal Review of Council Decisions Policy provides a process pursuant to Section 270 of the Local Government Act 1999 for people to request a formal internal review of a decision made by Council (including by staff acting under delegation).

Formal reviews are normally the final avenue for a complainant before raising the matter with external agencies such as the South Australian Ombudsman. Formal internal reviews are distinct from routine complaint handling processes in that they involve a higher degree of scrutiny of the decision making process and merit and are conducted by a person who was not involved in the original decision.

Internal reviews	Total
Reviews in progress as at 1 July 2023	0
No of requests recieved in 2023-24	0

## Amendment to Council records

Any member of the public may inspect Council documents relating to their personal affairs with a request under Part 4 Division 2 of the Freedom of Information Act 1991. Access to the records is possible through the completion of a Freedom of Information Request Form.

A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out-of-date. Amendments to Council records must be requested using a Freedom of Information Amendment of Records Form.

## Fraud and corruption prevention

Council recognises that fraud and corruption have the potential to cause significant financial and non-financial harm, and that the prevention and control of fraud and corruption should feature predominantly within the systems and procedures of a responsible council.

Council is committed to acting in the best interest of the community and to upholding the principles of honesty, integrity and transparency; the key components of good governance. A Fraud and Corruption Prevention Policy has been adopted by Council to provide guidance in managing these risks.

Council adopted a Public Interest Disclosure Policy to facilitate the disclosure of public interest information and provide guidance on the management and investigation of disclosures. This Policy and associated procedures have been developed in accordance with the Public Interest Disclosures Act 2018 which replaced the Whistleblowers Protection Act 1993 from 1 July 2019.

## Delegations and sub-delegations

The Chief Executive Officer and other officers have the delegated authority from Council (in accordance with Section 44 and 101 of the Local Government Act 1999) to make decisions on a number of specified administrative and operational matters.

The Register of Delegations reflects the delegated authority from Council to the Chief Executive Officer (and subsequently any sub-delegations) and this is visible on Council's website. As a minimum, delegations are reviewed annually.

*Photo: Fabrik Arts + Heritage in Lobethal*



## *Good Governance is participatory, equitable and responsible*

### **Registers, codes and policies**

Documents available for public inspection are:

#### **Registers**

- LG Act Section 63 | Gifts and Benefits Register – Council Members and Staff
- LG Act Section 70(a1) | Register of Interests for Council Members and Independent Members
- LG Act Section 79 | Council Members' Register of Allowances and Benefits
- LG Act Section 90 | Confidential Items
- LG Act Section 98 | Development Applications Register
- LG Act Section 105 | Council Employees Register of Salaries
- LG Act Section 188 | Fees and Charges
- LG Act Section 207 | Community Land Management Plan
- LG Act Section 231 | Public Roads
- LG Act Section 252 | By-laws
- Development Regulations 2008 Regulation 98 | Development Applications Register

#### **Codes and Policies**

##### *Administration*

- LG Act Section 110 | Mandatory Code of Conduct for Council Employees

##### *Community*

- Acknowledgment and Welcome to Country
- Arts and Heritage Collection
- Cemetery Operating
- Burials Outside Cemeteries
- Community and Recreation Facilities
- Community Group Use of Photocopiers
- Community Information Display
- Community Loans
- Festivals & Events
- Flags Policy
- Grant Giving
- Memorials within Council Cemeteries
- Outdoor Dining
- Play Space
- Public Consultation
- Public Transport
- Safe Environments
- School Parking and Associated Facilities
- Tributes for Commemorative Services
- Volunteer Engagement
- Wastewater System Application Fee Refunds

##### *Corporate Governance*

- Advisory Group Operation and Conduct
- Caretaker
- LG Act Section 92 | Code of Practice for Access to Council and Council Committee Meetings and Documents
- Code of Practice for Meeting Procedures
- Complaint Handling
- Enforcement
- Fraud Corruption Misconduct & Maladministration
- Information or Briefing sessions
- Internal Audit
- Internal Review of Council Decisions
- Order Making
- Petitions
- Procurement
- Public Interest Disclosure
- Public Interest Disclosure Procedure
- Prudential Management
- Records and Information Management
- Request for Services
- Risk Management
- Unreasonable Complainant Conduct

##### *Council Member*

- Behaviour Management
- LG Act Section 75E | Behavioural Standards for Council Members
- Council Member Training & Development
- Council Member Allowances and Support
- Mayor Seeking Legal Advice
- One Team Communication Protocols

##### *Development and Engineering*

- Access to Development Application Documents
- Accredited Professionals
- Buffers
- Council Assessment Panel Review of Decisions of the Assessment Manager
- Delegations Policy for the Determination of Development Applications by CAP
- Development Application Fee Refunds
- Development Application Fee Waiver Policy 2020
- Development Applications Involving Regulated Trees
- Management of Built Heritage
- Models for Major Development
- Privately Funded (Council-led) Code Amendments
- Public Place & Road Naming
- Unsealed Roads

## Environment and Open Space

- Directional Signage
- Burning Permit
- Genetically Modified Crops
- Telecommunications Installation Small Cell Stobie Pole Mounted Antennae
- Tree Management

## Finance

- Debt Recovery (inc. CWMS Customer Hardship Policy)
- Disposal of Assets
- Grant & External Funding (Acceptance) Policy
- Rating
- Treasury

## Infrastructure and Assets

- Alteration and Occupation of Public Roads
- Asset Management
- Occasional Hiring of Council Meeting Rooms
- Roadside Trading
- Street Lighting
- Trails and Cycling Routes Management
- Waste and Resource Recovery Services

The policies, codes and registers detailed are available at Council's Service Centres for inspection and/or purchase by members of the public for a fee as set out in Council's Fees and Charges Policy.

These documents can be accessed on Council's website for no charge.

## Community Land Management Plans

A new Community Land Management Plan was adopted by Council on 24 September 2019. The plan has been prepared for each category of community land, defining ownership details, location, area, principal usage and user groups.

Data verification of community land has been completed with all community land assigned to the appropriate category in the Community Lands Register. It lists community lands and does not include any lands revoked or excluded under the Local Government Act 1999.

## Competitive tendering

In 2023-24 Council determined that a number of services it provides could be more efficiently provided by external contractors. Where services are outsourced a tender process is used to achieve best value for Council.

Details of the tendering process can be found in Council's Procurement Policy. In 2023-24, 16 services were subjected to a competitive bidding process.

## Purchase of local goods and services

When goods and services are required by Council, local suppliers are invited to tender. In 2023-24 we had 95 competitive tender processes completed.

All tenders are considered on an equal basis in accordance with the principles of fair trading and the requirements of National Competition Policy and the Competition and Consumer Act 2010.

When paying for purchases, employees are encouraged under Council's Procurement Policy to utilise purchase cards as one the most cost effective payment methods. During 2023-24, purchase cards were used for a total of \$440,952.15 of Council expenses.

## National Competition Policy

Principles of competitive neutrality are designed to neutralise any net competitive advantage that a government or local government agency engaged in significant business activities would otherwise have, by virtue of its control by the government or local government, over private businesses operating in the same market.

Council has a complaints mechanism in place and in 2023-24 no complaints were received through this process with regard to competitive neutrality.

## Our people

The success of our Council is built on the dedication and expertise of our staff, who are committed to delivering exceptional services to our community. As of June 30, 2024, our workforce consisted of 186 FTE (Full Time Equivalent) staff with a mix of talents working together to manage a diverse array of programs and services.

## Employee Performance

We believe that empowering our employees is key to enhancing the services we provide. By fostering a culture of continuous improvement, our workforce are encouraged to refine their skills and enhance the way we deliver to the community we serve. Support from People Leaders at every level is essential, as they offer guidance through both informal discussions and structured reviews. This approach focuses on:

- Tracking progress against Key Result Areas
- Enhancing personal performance
- Promoting a proactive attitude toward work health and safety
- Exploring development opportunities, whether through collaborative projects or formal training sessions

## Leadership Development

Our commitment to leadership development is evident as we invest in both current leaders and those identified as future leaders within our organization. Recent initiatives have sparked excitement, particularly among emerging leaders who have engaged in transformative experiences such as the Management Challenge facilitated by Local Government Professionals, SA. These opportunities not only nurture individual growth but also strengthen our leadership pipeline, ensuring we are well-prepared for the future of our community. Together, we are shaping a dynamic leadership landscape that benefits everyone.

## Work Health and Safety and Injury Management

Adelaide Hills Council prioritises Work Health and Safety (WHS) and Injury Management (IM), consistently implementing activities and improvements to uphold our commitment to safe systems of work and meet due diligence requirements. In collaboration with the Health and Safety Committee, the Executive Leadership Team actively promotes safe work practices that focus on maintaining a hazard-free environment where risks are effectively managed, contributing to low injury rates across the organisation.

This year, our focus has been on developing and implementing the WHS Action Plan, which was created following audit recommendations and is monitored by the Local Government Association Workers Compensation Scheme. Progress on this plan is crucial to ensuring that agreed actions are achieved, with an annual rebate available based on completed activities from the action plan.

Employee education and support in using our Safety Management System, both in the field and office environments, has led to increased reporting of incidents and hazards and improved timeliness in completion of corrective actions.

Key initiatives this year included:

- Implemented individual Site Emergency Plans (SEP), developed with input from stakeholders at each location.
- A focus on mental health awareness, with people leaders completing a two-day Mental Health First Aid course.
- A change in approach to the way we handle and manage Return to Work cases. This has seen positive outcomes to assist injured workers be more supported throughout this process.

These efforts reflect our commitment to creating a safe and supportive work environment for all Adelaide Hills Council employees.

## Employee interstate travel

One of the ways Council supports employees is through the provision of travel to attend events to represent Council and/or that are relevant to the employees development. In 2023-24, the following employee travel occurred:

Event	Date & Location	Travel Expenses
Australian Disaster Resilience Conference	Aug 2023, Brisbane	\$1,514
Resilient Australia National Awards 2023	21-23 Nov 2023, Perth	\$3,048
National Gallery of Australia's Regional Art Forum	Oct 2023, Canberra	\$1,217
AIHS National Health and Safety Conference 2024	21-23 May 2023, Melbourne	\$418

## Executive Leadership Team arrangements

Council has an Executive Leadership Team that operates under the direction of the Chief Executive Officer.

Position	No of positions	Salary Range as at 30 Jun 2024
CEO	1	\$262,252
Director	3	\$185,894 - \$214,051
Governance & Risk Coordinator	1	\$173,000

The Executive Leadership Team have Total Remuneration Packages that incorporates salary (as above), compulsory superannuation and the provision of a motor vehicle for business and private use. Other benefits available to the Executive Team may include the provision of ICT equipment (a mobile telephone and tablet) and paid memberships for up to two professional bodies. No other bonuses or allowances are paid.

## Gifts and Benefits received by employees

Five (5) gifts or benefits valued at \$50 or more were received by Council staff during 2023-24. Of these, two were donated to community, and the remaining three accepted. Full details are included in Appendix 4.

## Remuneration payable to Council's auditor

Remuneration payable for the audit of the Adelaide Hills Council Internal Financial Controls and Annual Financial Statements for 2023-24 was \$42,674. (Note: This figure is different to the amount in Appendix 1 due to the accounting of fees across financial years.)

No other remuneration was paid to the auditors for non-audit services.

## Legal fees incurred by Council

Total expenditure related to legal fees in the 2023-24 financial year was \$500,000.



# *Appendix 1: Financial Statements*

01

# Adelaide Hills Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2024

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# General Purpose Financial Statements

for the year ended 30 June 2024

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## Adelaide Hills Council

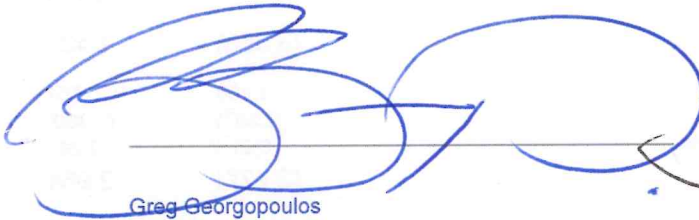
General Purpose Financial Statements  
for the year ended 30 June 2024

## Certification of Financial Statements

We have been authorised by the Council to certify the financial statements in their final form.

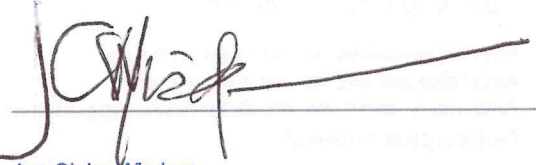
## In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Greg Georgopoulos  
Chief Executive Officer

Date: 22/10/24



Jan-Claire Wisdom  
Mayor

Date: 22/10/24

## Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
<b>Income</b>			
Rates	2a	48,389	44,401
Statutory charges	2b	1,520	1,428
User charges	2c	934	901
Grants, subsidies and contributions - capital	2g	544	292
Grants, subsidies and contributions - operating	2g	4,081	6,090
Investment income	2d	35	37
Reimbursements	2e	398	306
Other income	2f	512	821
Net gain - equity accounted council businesses	18(a)	142	169
<b>Total income</b>		<b>56,555</b>	<b>54,445</b>
<b>Expenses</b>			
Employee costs	3a	21,915	20,693
Materials, contracts and other expenses	3b	25,886	21,273
Depreciation, amortisation and impairment	3c	12,270	10,479
Finance costs	3d	758	551
Net loss - equity accounted council businesses	18(a)	79	19
<b>Total expenses</b>		<b>60,908</b>	<b>53,015</b>
<b>Operating surplus / (deficit)</b>		<b>(4,353)</b>	<b>1,430</b>
Physical resources received free of charge	2h	1,106	551
Asset disposal and fair value adjustments	4	(2,307)	(1,300)
Amounts received specifically for new or upgraded assets	2g	3,277	2,283
<b>Net surplus / (deficit)</b>		<b>(2,277)</b>	<b>2,964</b>
<b>Other comprehensive income</b>			
Capital WIP write-off prior years		(218)	-
Changes in revaluation surplus - I,PP&E	9a	76,020	47,645
Other equity adjustments - equity accounted council businesses	18(a)i	42	43
Share of other comprehensive income - equity accounted council businesses	18	1,197	23
<b>Total other comprehensive income</b>		<b>77,041</b>	<b>47,711</b>
<b>Total comprehensive income</b>		<b>74,764</b>	<b>50,675</b>

## Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalent assets	5a	534	489
Trade and other receivables	5b	7,208	3,363
Inventories	5c	10	17
<b>Total current assets</b>		<u>7,752</u>	<u>3,869</u>
<b>Non-current assets</b>			
Trade and other receivables	6a	260	210
Equity accounted investments in council businesses	6b	3,933	2,631
Infrastructure, property, plant and equipment	7	570,735	492,588
<b>Total non-current assets</b>		<u>574,928</u>	<u>495,429</u>
<b>TOTAL ASSETS</b>		<u>582,680</u>	<u>499,298</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	8a	7,879	6,107
Borrowings	8b	20,896	6,746
Provisions	8c	4,515	5,257
<b>Total current liabilities</b>		<u>33,290</u>	<u>18,110</u>
<b>Non-current liabilities</b>			
Borrowings	8b	1,583	8,205
Provisions	8c	643	583
<b>Total non-current liabilities</b>		<u>2,226</u>	<u>8,788</u>
<b>TOTAL LIABILITIES</b>		<u>35,516</u>	<u>26,898</u>
<b>Net assets</b>		<u>547,164</u>	<u>472,400</u>
<b>EQUITY</b>			
Accumulated surplus		147,613	150,021
Asset revaluation reserves	9a	399,446	322,268
Other reserves	9b	105	111
<b>Total council equity</b>		<u>547,164</u>	<u>472,400</u>
<b>Total equity</b>		<u>547,164</u>	<u>472,400</u>

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

## Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<b>2024</b>					
Balance at the end of previous reporting period		150,021	322,268	111	472,400
Net surplus / (deficit) for year		(2,277)	–	–	(2,277)
<b>Other comprehensive income</b>					
- Gain (Loss) on Revaluation of I,PP&E	9a	–	76,020	–	76,020
Share of OCI - equity accounted council businesses		39	1,158	–	1,197
Capital WIP Write-off prior years		(218)	–	–	(218)
Other equity adjustments - equity accounted council businesses	18(a)i	42	–	–	42
<b>Other comprehensive income</b>		<b>(137)</b>	<b>77,178</b>	<b>–</b>	<b>77,041</b>
<b>Total comprehensive income</b>		<b>(2,414)</b>	<b>77,178</b>	<b>–</b>	<b>74,764</b>
Transfers between reserves		6	–	(6)	–
<b>Balance at the end of period</b>		<b>147,613</b>	<b>399,446</b>	<b>105</b>	<b>547,164</b>
<b>2023</b>					
Balance at the end of previous reporting period		147,004	274,623	99	421,726
Net surplus / (deficit) for year		2,964	–	–	2,964
<b>Other comprehensive income</b>					
- Gain (Loss) on Revaluation of I,PP&E	9a	–	47,645	–	47,645
Share of OCI - equity accounted council businesses		23	–	–	23
Other equity adjustments - equity accounted council businesses	18(a)i	42	–	–	42
<b>Other comprehensive income</b>		<b>65</b>	<b>47,645</b>	<b>–</b>	<b>47,710</b>
<b>Total comprehensive income</b>		<b>3,029</b>	<b>47,645</b>	<b>–</b>	<b>50,674</b>
Transfers between reserves		(12)	–	12	–
<b>Balance at the end of period</b>		<b>150,021</b>	<b>322,268</b>	<b>111</b>	<b>472,400</b>

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

## Statement of Cash Flows

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Rates receipts		48,377	44,446
Statutory charges		1,520	1,428
User charges		934	901
Grants, subsidies and contributions (operating purpose)		1,163	5,832
Investment receipts		35	37
Reimbursements		398	306
Other receipts		1,386	404
<u>Payments</u>			
Finance payments		(758)	(551)
Payments to employees		(22,319)	(20,502)
Payments for materials, contracts and other expenses		(25,314)	(22,682)
<b>Net cash provided by (or used in) operating activities</b>	10b	<u>5,422</u>	<u>9,619</u>
<b>Cash flows from investing activities</b>			
<u>Receipts</u>			
Grants utilised for capital purposes		544	292
Amounts received specifically for new or upgraded assets		3,277	538
Sale of replaced assets		792	427
Sale of surplus assets		–	778
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(11,115)	(10,070)
Expenditure on new/upgraded assets		(6,237)	(5,200)
<b>Net cash provided (or used in) investing activities</b>		<u>(12,739)</u>	<u>(13,235)</u>
<b>Cash flows from financing activities</b>			
<u>Receipts</u>			
Proceeds from borrowings		–	2,729
Proceeds from bonds and deposits		–	71
Proceeds from aged care facility deposits		–	645
<u>Payments</u>			
Repayments of borrowings		(561)	–
Repayment of lease liabilities		(247)	(374)
Repayment of bonds and deposits		(2)	–
<b>Net cash provided by (or used in) financing activities</b>		<u>(810)</u>	<u>3,071</u>
<b>Net increase (decrease) in cash held</b>		<u>(8,127)</u>	<u>(545)</u>
plus: cash & cash equivalents at beginning of period		(6,536)	(5,991)
<b>Cash and cash equivalents held at end of period</b>	10a	<u>(14,663)</u>	<u>(6,536)</u>

Additional information:

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



## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Contents of the Notes accompanying the General Purpose Financial Statements

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## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

### Note 1. Summary of Material Accounting Policy Information

---

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

#### (1) Basis of preparation

##### 1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011*.

##### 1.2 Critical accounting estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

##### 1.3 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

#### (2) The local government reporting entity

Adelaide Hills Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 63 Mount Barker Road, Stirling. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Other entities in which Council has an interest but does not control are reported in Note 18.

#### (3) Income recognition

Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

The Council recognises revenue under *AASB 1058 Income of Not-for-Profit Entities* (AASB 1058) or *AASB 15 Revenue from Contracts with Customers* (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

In recent years the payment of untied financial assistance grants from the Commonwealth Government has varied from the annual allocation as shown in the table below:

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 1. Summary of Material Accounting Policy Information (continued)

	Cash Payment Received	Annual Allocation	Difference
2019-20	\$1,640,046	\$1,564,152	+\$75,894
2020-21	\$1,516,052	\$1,581,658	- \$65,606
2021-22	\$2,304,241	\$1,661,744	+\$642,497
2022-23	\$2,253,435	\$1,810,018	+\$443,417
2023-24	\$95,844	\$2,577,656	-\$2,481,812

As these grants are untied, the Australian Accounting Standards require that these payments be recognised upon receipt.

Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Operating Surplus Ratio disclosed in Note 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

**Construction contracts**

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

**(4) Cash, cash equivalents and other financial instruments**

Cash Assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the *Local Government Act 1999*. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12.

**(5) Inventories**

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

**(6) Infrastructure, property, plant and equipment****6.1 Initial recognition**

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 1. Summary of Material Accounting Policy Information (continued)

assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

**6.2 Materiality**

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Fittings	\$3,000
Other Plant & Equipment	\$3,000
Artworks	\$5,000
Building Fixture and Fittings	\$5,000
Building Structures	\$5,000
Paving & Footpaths, Kerb & Gutter	\$5,000
Road construction & reconstruction	\$5,000
Stormwater, Gravity mains and Culverts	\$5,000
All Other Assets	\$5,000

**6.3 Subsequent recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

**6.4 Depreciation of non-current assets**

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are listed below. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

*Plant, Furniture & Equipment*

Office Furniture and Equipment	5 to 10 years
Vehicles and Heavy Plant	8 to 16 years
Other Plant & Equipment	5 to 10 years

*Building & Other Structures*

Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Benches, seats, etc	10 to 20 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years

*Infrastructure*

Bores	20 to 40 years
Bridges	80 to 100 years
Culverts	50 to 75 years

continued on next page ...

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 1. Summary of Material Accounting Policy Information (continued)

CWMS Pipes	70 to 80 years
Dams and Lagoons	80 to 100 years
Flood Detention Systems	80 to 100 years
Irrigation Pipes and Systems	25 to 75 years
Paving & Footpaths, Kerb & Gutter	40 to 100 years
Pumps & Telemetry	15 to 25 years
Road Pavement	65 to 180 years
Sealed Roads – Surface	15 to 25 years
Stormwater and Gravity Mains	80 to 100 years
Unsealed Roads	10 to 20 years

*Other Assets*

Artworks	indefinite
Right-of-Use Assets	2 to 5 years

**6.5 Impairment**

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

**6.6 Borrowing costs**

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

**(7) Payables****7.1 Goods & Services**

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

**7.2 Payments Received in Advance & Deposits**

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

**(8) Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables"

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 1. Summary of Material Accounting Policy Information (continued)

**(9) Employee benefits****9.1 Salaries, Wages & Compensated Absences**

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

**9.2 Superannuation**

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

**(10) Provisions for reinstatement, restoration and rehabilitation**

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

**(11) Leases****Accounting policy applicable from 01 July 2019**

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

**11.1 Council as a lessee**

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

**i) Right-of-Use-Assets**

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Computers & IT Equipment	3 to 5 years
Building Occupancy	Up to 3 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - Impairment of non-financial assets.

**ii) Lease Liabilities**

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

**iii) Short-term leases and leases of low-value assets**

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

### Note 1. Summary of Material Accounting Policy Information (continued)

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The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

#### (12) Equity accounted Council businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 18.

#### (13) GST implications

In accordance with Interpretation 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a net basis.

#### (14) New accounting standards not yet effective

*Amendments to AASB 101 for classifying liabilities as current or non current.*

Effective for annual reporting period beginning on or after 1 January 2024, there are some changes to the classification requirements within AASB 101 *Presentation of Financial Statements*. These changes include the right to defer settlement where this right exists at the end of the reporting period and the classification is based on the right to defer settlement, not the intent.

Council have been classifying borrowings it intends to repay in the next 12 months as current. This means changes to AASB 101 will result in borrowings classified as "current" in this financial year being classified as "non-current" in future reporting periods. Council do not expect this to have any significant impact on its liquidity or operations.

#### (15) Comparative figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

#### (16) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 2. Income

\$ '000	2024	2023
<b>(a) Rates</b>		
<b>General rates</b>		
General rates	44,885	41,549
Less: mandatory rebates	(332)	(303)
Less: discretionary rebates, remissions and write-offs	(67)	(75)
<b>Total general rates</b>	<b>44,486</b>	<b>41,171</b>
<b>Other rates (including service charges)</b>		
Community wastewater management systems	1,711	1,694
Landscape levy	1,641	1,118
Separate and special rates	5	5
Stirling Business Association Separate Rate	107	95
<b>Total other rates (including service charges)</b>	<b>3,464</b>	<b>2,912</b>
<b>Other charges</b>		
Penalties for late payment	332	246
Legal and other costs recovered	107	72
<b>Total other charges</b>	<b>439</b>	<b>318</b>
<b>Total rates</b>	<b>48,389</b>	<b>44,401</b>
<b>(b) Statutory charges</b>		
Animal registration fees and fines	565	524
Development fees	637	658
Health and septic tank inspection fees	101	99
Other licences, fees and fines	55	41
Parking fines / expiation fees	99	48
Searches	63	58
<b>Total statutory charges</b>	<b>1,520</b>	<b>1,428</b>
<b>(c) User charges</b>		
Cemetery Fees	364	308
Community centres	158	165
Lobethal Woollen Mill Precinct	153	149
Retirement Villages	–	66
Sundry	259	213
<b>Total user charges</b>	<b>934</b>	<b>901</b>
<b>(d) Investment income</b>		
Interest on investments		
- Local Government Finance Authority	2	2
- Banks and other	32	24
Unwinding of premiums and discounts	1	11
<b>Total investment income</b>	<b>35</b>	<b>37</b>



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 2. Income (continued)

\$ '000	2024	2023
<b>(e) Reimbursements</b>		
Employee costs	5	–
Lobethal Woollen Mill Precinct	263	224
Other Properties	15	18
Private works	3	18
Other	112	46
<b>Total reimbursements</b>	<b>398</b>	<b>306</b>
<b>(f) Other income</b>		
Insurance and other recoupments - infrastructure, property, plant and equipment	205	107
Other (settlement proceeds)	–	500
Significant Environmental Benefit Credits	–	18
Sundry	307	196
<b>Total other income</b>	<b>512</b>	<b>821</b>
<b>(g) Grants, subsidies and contributions</b>		
<b>Capital grants, subsidies and contributions</b>		
Amounts received specifically for new or upgraded assets	3,277	2,283
<b>Total amounts received for new or upgraded assets</b>	<b>3,277</b>	<b>2,283</b>
<b>Other grants, subsidies and contributions - capital</b>		
Lobethal Centennial Hall	15	–
Local Roads & Community Infrastructure Program	–	292
Special Local Roads Funding	529	–
<b>Total Other grants, subsidies and contributions - capital</b>	<b>544</b>	<b>292</b>
<b>Operating grants, subsidies and contributions</b>		
<b>Annual</b>		
Community Home Support Program Grants	1,062	987
Community Wastewater Management Systems Contributions	69	25
Library and communications	298	295
Roads to Recovery	749	650
Sundry	323	404
Supplementary Local Roads Funding	344	343
Untied - Financial Assistance Grant	96	2,253
<b>Ad hoc / One Off</b>		
Community Recovery Grants	–	6
Community Resilience Grants	466	750
Local Roads & Community Infrastructure Program	–	169
Open Space Biodiversity Grants	–	197
Stormwater Management Plan	32	–
Waste Management Grants	–	11
21-22 Blackspot Funding	642	–
<b>Total other grants, subsidies and contributions - operating</b>	<b>4,081</b>	<b>6,090</b>

The functions to which operating grants relate are shown in Note 12.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024

Note 2. Income (continued)

\$ '000	2024	2023
Total grants, subsidies and contributions	7,902	8,665
<b>(i) Sources of grants</b>		
Commonwealth Government	3,905	5,996
State Government	3,820	2,511
Other	177	158
<b>Total</b>	<b>7,902</b>	<b>8,665</b>
<b>(ii) Individually significant items</b>		
Grant Commission Financial Assistance Grant received in advance recognised as Income	–	1,932
 <b>(h) Physical resources received free of charge</b>		
Land and improvements	1,106	551
<b>Total physical resources received free of charge</b>	<b>1,106</b>	<b>551</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 3. Expenses

\$ '000	Notes	2024	2023
<b>(a) Employee costs</b>			
Salaries and wages		16,770	16,476
Employee leave expense		3,275	2,857
Superannuation - defined contribution plan contributions	17	1,939	1,756
Superannuation - defined benefit plan contributions	17	161	189
Other employee related costs		51	79
Fringe Benefits Tax		232	245
Personal Income Protection Insurance		313	311
Workers' compensation insurance		486	455
Less: capitalised and distributed costs		(1,312)	(1,675)
<b>Total operating employee costs</b>		<b>21,915</b>	<b>20,693</b>
Total number of employees (full time equivalent at end of reporting period)		186	200
<b>(b) Materials, contracts and other expenses</b>			
<b>(i) Materials, Contracts and Expenses</b>			
Bank Fees		91	78
Contractors		6,482	5,249
Contractors - Cleaning		338	335
Contractors - Tree Management		838	558
Consultants		88	108
Contributions & Donations		900	720
Contract Labour		1,263	381
Energy		678	581
Grant Related Expenditure		386	252
Heathfield High School Contribution		9	233
Insurance		893	849
Landfill Remediation		70	539
Legal expenses		500	354
Levies - Other		352	328
Levies Paid to Government - Landscape Levy		1,642	1,117
Licencing - ICT		1,036	788
Parts, accessories and consumables		2,402	2,109
Professional services		108	138
Return of LGA CWMS Contribution		1	1
Stirling Business Association		110	95
Sundry		477	499
Telephone (incl data)		279	249
Water		285	196
Waste		5,143	4,856
Work-in-Progress Write-off		919	124
Less: capitalised and distributed Costs		(69)	(87)
<b>Subtotal - Material, Contracts &amp; Expenses</b>		<b>25,221</b>	<b>20,650</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 3. Expenses (continued)

\$ '000	2024	2023
<b>(ii) Prescribed Expenses</b>		
Auditor's remuneration		
- Auditing the financial reports	51	11
- Other auditors	-	10
Bad and doubtful debts	-	1
Elected members' expenses	408	351
Election expenses	13	14
Lease expense - low value assets / short term leases	193	236
<b>Subtotal - prescribed expenses</b>	<b>665</b>	<b>623</b>
<b>Total materials, contracts and other expenses</b>	<b>25,886</b>	<b>21,273</b>

### (c) Depreciation, amortisation and impairment

#### Depreciation and Amortisation

Buildings	1,781	1,357
Infrastructure		
- Bridges	364	297
- Cemeteries	37	29
- Community Wastewater Management Systems	363	317
- Footpaths	468	424
- Guardrails	123	104
- Kerb & Gutter	610	537
- Playgrounds	108	101
- Retaining Walls	205	171
- Roads	5,440	4,469
- Sport & Recreation	433	390
- Stormwater	778	633
- Street Furniture	112	83
- Traffic Controls	51	38
- Other Infrastructure	2	3
Furniture and fittings	53	70
Plant and equipment	1,096	1,090
Right-of-use assets	246	366
<b>Total depreciation, amortisation and impairment</b>	<b>12,270</b>	<b>10,479</b>

### (d) Finance costs

Charges on finance leases	9	10
Interest on loans	346	342
Interest on overdraft and short-term drawdown	403	199
<b>Total finance costs</b>	<b>758</b>	<b>551</b>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024

Note 4. Asset disposal and fair value adjustments

\$ '000	2024	2023
<b>Infrastructure, property, plant and equipment</b>		
<b>(i) Assets renewed or directly replaced</b>		
Proceeds from disposal	792	427
Less: Carrying Amount of Assets Sold or Disposed of	(3,089)	(2,162)
Other sale costs	(10)	(5)
<b>Gain (loss) on disposal</b>	<b>(2,307)</b>	<b>(1,740)</b>
<b>(ii) Assets surplus to requirements</b>		
Proceeds from disposal	–	778
Less: other amounts relating to the sale of surplus assets	–	(101)
Less: carrying amount of surplus assets disposed of	–	(1,395)
Add: liabilities forgiven upon sale of surplus assets	–	1,158
<b>Gain (loss) on disposal</b>	<b>–</b>	<b>440</b>
<b>Net gain (loss) on disposal or revaluation of assets</b>	<b>(2,307)</b>	<b>(1,300)</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 5. Current assets

\$ '000	2024	2023
<b>(a) Cash and cash equivalent assets</b>		
Cash on hand and at bank	531	467
Short Term Deposits	3	22
<b>Total cash and cash equivalent assets</b>	<b>534</b>	<b>489</b>
<b>(b) Trade and other receivables</b>		
Rates - general and other	1,611	1,648
Accrued revenues	1,370	530
Debtors - general	352	287
Other levels of government - operating	2,918	–
GST recoupment	427	593
Prepayments	530	305
<b>Total trade and other receivables</b>	<b>7,208</b>	<b>3,363</b>
<b>(c) Inventories</b>		
Stores and materials	10	17
<b>Total inventories</b>	<b>10</b>	<b>17</b>

### Note 6. Non-current assets

\$ '000		2024	2023
<b>(a) Trade and other receivables</b>			
<b>Receivables</b>			
Council rates postponement scheme		235	186
Prepayments		25	24
<b>Subtotal</b>		<b>260</b>	<b>210</b>
<b>Total receivables</b>		<b>260</b>	<b>210</b>
<b>Total financial assets</b>		<b>260</b>	<b>210</b>
\$ '000	Notes	2024	2023
<b>(b) Equity accounted investments in council businesses</b>			
Adelaide Hills Regional Waste Management Authority (AHRWMA)	19i	1,562	1,392
Eastern Waste Management Authority (EWMA)	19i	112	148
Gawler River Floodplain Management Authority (GRFMA)	19i	2,259	1,091
<b>Total equity accounted investments in Council businesses</b>		<b>3,933</b>	<b>2,631</b>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

\$ '000	Fair Value Level	as at 30/06/23				Asset movements during the reporting period										as at 30/06/24												
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in Equity) (Note 9)	WIP Transfers	Adjustments & Transfers	Other Physical Resources Free of Charge	RoU Additions	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount								
Capital work in progress		–	6,552	–	6,552	6,237	11,115	–	–	–	(17,085)	(1,137)	–	–	–	–	–	–	–	–	5,682	–	–	5,682				
Land - community	3	105,971	–	–	105,971	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	110,161				
Buildings	3	75,619	–	(29,703)	45,916	–	–	(192)	(1,781)	–	1,225	–	–	–	–	–	–	–	–	–	–	(39,277)	–	57,852				
Infrastructure																												
- Bridges	3	22,463	–	(13,052)	9,411	–	–	(237)	(364)	–	342	–	–	–	–	–	–	–	–	–	–	–	–	1,858	26,716			
- Cemeteries	3	1,960	–	(946)	1,014	–	–	–	(37)	–	134	–	–	–	–	–	–	–	–	–	–	–	–	151	2,303			
- Community Wastewater Management Systems	3	21,914	–	(8,218)	13,696	–	–	(56)	(363)	–	152	–	59	–	–	–	–	–	–	–	–	–	–	1,805	24,826			
- Footpaths	3	20,082	–	(5,417)	14,665	–	–	(251)	(468)	–	1,208	–	15	–	–	–	–	–	–	–	–	–	–	1,263	23,220			
- Guardrails	3	5,316	–	(1,524)	3,792	–	–	(40)	(123)	–	530	–	–	–	–	–	–	–	–	–	–	–	–	625	6,667			
- Kerb & Gutter	3	43,515	–	(12,236)	31,279	–	–	(6)	(610)	–	35	–	318	–	–	–	–	–	–	–	–	–	–	4,151	49,186			
- Playgrounds	3	2,117	–	(952)	1,165	–	–	(10)	(108)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	107	2,178			
- Retaining Walls	3	11,822	–	(3,869)	7,953	–	–	–	(205)	–	234	–	250	–	–	–	–	–	–	–	–	–	–	1,515	15,980			
- Roads	3	289,871	–	(102,174)	187,697	–	–	(1,464)	(5,440)	–	8,198	–	208	–	–	–	–	–	–	–	–	–	–	–	37,810	350,511		
- Sport & Recreation	3	20,593	–	(9,549)	11,044	–	–	(86)	(433)	–	1,746	–	15	–	–	–	–	–	–	–	–	–	–	–	416	22,960		
- Stormwater	3	61,830	–	(23,828)	38,002	–	–	(13)	(778)	–	286	–	241	–	–	–	–	–	–	–	–	–	–	–	8,575	76,068		
- Street Furniture	3	2,728	–	(931)	1,797	–	–	(13)	(112)	–	362	–	–	–	–	–	–	–	–	–	–	–	–	–	451	3,608		
- Traffic Controls	3	2,111	–	(675)	1,436	–	–	–	(51)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	374	2,593		
- Other Infrastructure	3	–	2,232	(648)	1,584	–	–	(68)	(2)	–	19	–	–	–	–	–	–	–	–	–	–	–	–	–	45	–		
Right-of-use assets		–	1,517	(1,322)	195	–	–	–	(246)	–	–	–	–	165	–	–	–	–	–	–	–	–	–	–	–	–		
Plant and equipment		–	14,943	(5,920)	9,023	–	–	(585)	(1,096)	–	2,585	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
Furniture and fittings		–	754	(358)	396	–	–	(68)	(53)	–	29	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
<b>Total infrastructure, property, plant and equipment</b>		<b>687,912</b>	<b>25,998</b>	<b>(221,322)</b>	<b>492,588</b>	<b>6,237</b>	<b>11,115</b>	<b>(3,089)</b>	<b>(12,270)</b>	<b>–</b>	<b>–</b>	<b>(1,137)</b>	<b>1,106</b>	<b>165</b>	<b>–</b>	<b>76,020</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>814,106</b>	
Comparatives		633,266	21,588	(211,565)	443,289	5,200	10,070	(3,557)	(10,479)	–	–	(124)	551	(4)	(416)	48,061	–	–	–	–	–	–	–	–	–	–	–	687,912

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

### Note 7. Infrastructure, Property, Plant & Equipment (continued)

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#### Valuation of Infrastructure, Property, Plant & Equipment

##### Valuation of assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

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

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 7(a) for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

##### Information on valuations

Valuations of Crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

##### Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to *AASB 1.D5* to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with *AASB 13 Fair Value Measurement*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

##### Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

### Note 7. Infrastructure, Property, Plant & Equipment (continued)

#### Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

#### Land & Land Improvements

Council being of the opinion that it is not possible to attribute value sufficiently reliably to qualify for recognition, land under roads has not been recognised in these reports.

Land - Level 3: Crown Land which is subject to restriction for its use or sale has been valued by Council officers based on the Valuer General's site values as at 1 January 2023 less allowances for the restriction on sale (requiring Ministerial consent) which are unobservable inputs that have a significant effect on valuation.

#### Buildings & Other Structures

- Basis of valuation: Fair Value
- Date of independent valuation: 1 July 2023
- Valuer: APV Valuers & Asset Management

Council discloses Buildings as a separate class of Infrastructure Assets for the purposes of AASB 13 Fair Value Measurement, and the level of fair value hierarchy to be Level 3, as no relevant observable inputs (Markets) are available.

- Council commenced a Building Audit and Revaluation in the 2022-2023 financial year, however, delays in the final reports and validation of all the assumptions has resulted in a combination of adjustments to the Building assets.
- There were \$5.8m of Building assets that were previously not valued and these have been included in the revaluation.
- The remainder of the assets have been adjusted manually in line with the Australian Bureau of Statistics Time Series data, Table 17 (Construction Industries) movements specific for Adelaide.
- This adjustment was done as at 1 July 2022.
- Finalisation of the Building Asset revaluation was completed in 2023-2024 with the revaluation applied from 1 July 2023 in line with Private Public Property valuation.

#### Infrastructure

Council discloses Infrastructure Assets for the purpose of AASB 13 Fair Value Measurement as level 3 as no relevant observable inputs (markets) are available.

- There were no assets valued where it was considered that the highest and best use was other than its current use.

#### Bridges

- Basis of valuation: Valuation was undertaken using modern equivalent asset principles as per the International Infrastructure Management Manual (IIMM 6th edition, 2020) and included a condition audit.
- The assets were indexed in between independent valuations.
- Date of independent valuation: June 2021
- Valuer: ARRB Group
- Valuations have been updated by council officers at depreciated current replacement cost based on Australian Bureau of Statistics Time Series data, Table 17 (Construction Industries - Road and Bridge Construction) movements specific to Adelaide for the period June 2022 to June 2023. This increase was 13.7% and applied on 3 July 2023 for the 2023-2024 reporting period. An additional 8% was applied to the valuation in recognition of the conservative average uplift applied in previous years against actual Producer Price Indices.

#### Community Wastewater Management Systems (CWMS)

- Basis of valuation: Fair Value
- Date of independent valuation: 1 July 2022
- Valuer: APV Valuers & Asset Management
- Valuations have been updated by council officers at depreciated current replacement cost based on Australian Bureau of Statistics Time Series data, Table 17 (Construction Industries - Road and Bridge Construction) movements specific to Adelaide for the period June 2022 to June 2023. This increase was 13.7% and applied on 3 July 2023 for the 2023-2024 reporting period.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

### Note 7. Infrastructure, Property, Plant & Equipment (continued)

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#### Footpaths, Retaining Walls and Guardrails (safety barriers)

- Basis of valuation: Fair Value
- Date of independent valuation: 1 July 2022
- Valuer: Private Public Property
  
- During 2021-2022 and 2022-2023 council officers undertook a condition audit of the asphalt, concrete and paver footpaths. This condition data was used to undertake a revaluation of these assets at 1 July 2022.
- Valuations have been updated by council officers at depreciated current replacement cost based on Australian Bureau of Statistics Time Series data, Table 17 (Construction Industries - Road and Bridge Construction) movements specific to Adelaide for the period June 2022 to June 2023. This increase was 13.7% and applied on 3 July 2023 for the 2023-2024 reporting period.

#### Kerb and Gutter

- Basis of valuation: Fair Value
- Date of independent valuation: 1 July 2022
- Valuer: Private Public Property
- 
- During 2021-2022 and 2022-2023 council officers undertook a condition audit of the concrete kerbing. This condition data was used to undertake a revaluation of these assets at 1 July 2022.
- Valuations have been updated by council officers at depreciated current replacement cost based on Australian Bureau of Statistics Time Series data, Table 17 (Construction Industries - Road and Bridge Construction) movements specific to Adelaide for the period June 2022 to June 2023. This increase was 13.7% and applied on 3 July 2023 for the 2023-2024 reporting period.

#### Roads

- Valuations were derived as at June 2019 referencing individual rates in Rawlinsons and Council Contracts to determine an overall rate for Council assets including road seal and road pavement by Steve Walker, Principal, Asset Engineering.
- Road Seals rates were established by using Council's recent contract rates for resealing which includes profiling, raising top stones, supply and laying of asphaltic concrete and supply and laying of spray seal
- Road Pavement rates were established by using rates from Rawlinsons applicable to the reconstruction of road pavements and compared against Council's actual costs
- During 2019-20 Council undertook a review of its sealed road components following an external review by Jeff Roorda, TechnologyOne, regarding components for road pavements. The assessment resulted in road pavement being componentised into a pavement base-course (layer immediately under the seal component) and a sub-base (bottom layer of road pavement). The base course layer retained the same useful life and the sub-base useful life was increased based on industry knowledge and standards. Given this useful life change, the sub-base was subsequently revalued from the asset construction date and hence the written down value of the assets adjusted downwards. As part of this process, the overall unit rate was also reallocated between the base-course and sub-base components.
- Since the detailed valuation using unit rates undertaken at June 2019, valuations have been updated by Council Officers at depreciated current replacement cost based on Australian Bureau of Statistics Time Series data, Table 17 (Construction Industries) movements specific to Adelaide for the period since valuation to July 2022.
- Valuations have been updated by council officers at depreciated current replacement cost based on Australian Bureau of Statistics Time Series data, Table 17 (Construction Industries - Road and Bridge Construction) movements specific to Adelaide for the period June 2022 to June 2023. This increase was 13.7% and applied on 3 July 2023 for the 2023-2024 reporting period. An additional 8% was applied to the valuation in recognition of the conservative average uplift applied in previous years against actual Producer Price Indices.

#### Stormwater

- Valuations have been updated by council officers at depreciated current replacement cost based on Australian Bureau of Statistics Time Series data, Table 17 (Construction Industries - Road and Bridge Construction) movements specific to Adelaide for the period June 2022 to June 2023. This increase was 13.7% and applied on 3 July 2023 for the 2023-2024 reporting period.

#### Street Furniture, Stormwater and Traffic Controls

- Valuations have been updated by council officers at depreciated current replacement cost based on Australian Bureau of Statistics Time Series data, Table 17 (Construction Industries - Road and Bridge Construction) movements specific to

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 7. Infrastructure, Property, Plant & Equipment (continued)

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Adelaide for the period June 2022 to June 2023. This increase was 13.7% and applied on 3 July 2023 for the 2023-2024 reporting period.

#### **Playgrounds, Sport and Recreation Facilities**

- Valuations have been updated by council officers at depreciated current replacement cost based on Australian Bureau of Statistics Time Series data, Table 17 (Non-Residential Building Construction) movements specific to Adelaide for the period June 2022 to June 2023. This increase was 6.1% and applied on 3 July 2023 for the 2023-2024 reporting period. An additional 8% was applied to the valuation in recognition of the conservative average uplift applied in previous years against actual Producer Price Indices.

#### **Plant & Equipment**

- Basis of valuation: Historic Cost

#### **Furniture & Fittings**

- Basis of valuation: Historic Cost

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 8. Liabilities

\$ '000	2024 Current	2024 Non Current	2023 Current	2023 Non Current
<b>(a) Trade and other payables</b>				
Accrued expenses - employee entitlements	1,069	-	1,096	-
Accrued expenses - other	265	-	1,187	-
Deposits, retentions and bonds	76	-	78	-
Goods and services	3,867	-	2,753	-
Payments received in advance	2,600	-	986	-
Other	2	-	7	-
<b>Total trade and other payables</b>	<b>7,879</b>	<b>-</b>	<b>6,107</b>	<b>-</b>

\$ '000	Notes	2024 Current	2024 Non Current	2023 Current	2023 Non Current
<b>(b) Borrowings</b>					
Bank overdraft		15,196	-	6,025	1,000
Lease liabilities	16b	114	1	160	37
Loans		5,586	1,582	561	7,168
<b>Total Borrowings</b>		<b>20,896</b>	<b>1,583</b>	<b>6,746</b>	<b>8,205</b>

All interest bearing liabilities are secured over the future revenues of the Council

### (c) Provisions

Employee entitlements (including oncosts)	3,227	320	3,663	261
Future reinstatement / restoration, etc <sup>1</sup>	1,288	323	1,594	322
<b>Total provisions</b>	<b>4,515</b>	<b>643</b>	<b>5,257</b>	<b>583</b>

(1) At the reporting date, Council made provision for its monitoring and rehabilitation obligations regarding 3 former landfill sites. The provision represents Council's best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 9. Reserves

\$ '000	as at 30/06/23		Transfers	Impairments	as at 30/06/24	
	Opening Balance	Increments (Decrements)			Closing Balance	
<b>(a) Asset revaluation reserve</b>						
Land - community	80,095	4,190	–	–		84,285
Buildings	37,840	12,684	–	–		50,524
Infrastructure						
- Bridges	4,423	1,858	–	–		6,281
- Cemeteries	2,192	151	–	–		2,343
- Community Wastewater Management Systems	6,058	1,805	–	–		7,863
- Footpaths	1,628	1,263	–	–		2,891
- Guardrails	1,917	625	–	–		2,542
- Kerb & Gutter	29,328	4,151	–	–		33,479
- Playgrounds	144	107	–	–		251
- Retaining Walls	4,545	1,515	–	–		6,060
- Roads	122,913	37,810	–	–		160,723
- Sport & Recreation	2,615	416	–	–		3,031
- Stormwater	26,602	8,575	–	–		35,177
- Street Furniture	1,077	451	–	–		1,528
- Traffic Controls	614	374	–	–		988
- Other Infrastructure	19	45	–	–		64
Plant and equipment	23	–	–	–		23
Furniture and fittings	7	–	–	–		7
JV's / associates - other comprehensive income	228	1,158	–	–		1,386
<b>Total asset revaluation reserve</b>	<b>322,268</b>	<b>77,178</b>	<b>–</b>	<b>–</b>		<b>399,446</b>
Comparatives	274,623	47,645	–	–		322,268

\$ '000	as at 30/06/23		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/24	
	Opening Balance					Closing Balance	
<b>(b) Other reserves</b>							
Biodiversity SEB Reserve	17	–	–	(2)	–		15
Scott Creek Progress Association	1	–	–	–	–		1
Significant Trees Reserve	5	2	–	–	–		7
Torrens Valley Community Centre	88	–	–	(6)	–		82
<b>Total other reserves</b>	<b>111</b>	<b>2</b>	<b>–</b>	<b>(8)</b>	<b>–</b>		<b>105</b>
Comparatives	99	17	–	(5)	–		111

## Purposes of reserves

## Asset revaluation reserves

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 9. Reserves (continued)

**Other reserves**Biodiversity SEB Reserve

Adelaide Hills Council is an Accredited Third Party Provider under Section 25C(12) of the *Native Vegetation Act 1991*. One of Council's conservation reserves is now a formal "SEB Area" (Significant Environmental Benefit) under the *Native Vegetation Act 1991* which allows Council to on-sell SEB credits.

The financial return on these credits will need to be spent in accordance with the SEB Management Plan which outlines what agreed actions will be undertaken in a 10 year period and how the area will be protected into the future.

The funds held will be accessed over the next 10 years in order to invest in the annual bushcare activities as set out in the plan.

Scott Creek Cemetery Reserve

The Scott Creek Cemetery is crown land dedicated to Council for use as a cemetery. Prior to 2010 the cemetery was managed by local community associations. In 2010 management responsibilities were transferred to the Council together with the balance of funds held for cemetery maintenance and improvements.

Funds held in the reserve account are to be used for:

- marking of unmarked graves with a small and simple identification piece detailing the name and date of death of the deceased,
- Installation of a single plaque with the names of the deceased who are buried in unmarked graves where the exact location of the graves is unknown,
- Renewal of existing gravel driveways, and
- Creation or extension of driveways to facilitate expansion of the cemetery.

Significant Tree Reserve

The *Development (Regulated Trees) Variation Regulations 2011* came into effect on 17 November 2011. Under the new regulations, applicants can make a financial contribution for each tree removed (relating to regulated and significant trees) as part of their development application. The reserve was established by Council in accordance with S50B of the *Development Act 1993* to ensure that monies generated would be spent within the Adelaide Hills area.

Monies received may be applied by the council to:

- maintain or plant trees which are, or will (when fully grown) constitute significant trees under this Act; or
- to purchase land in order to maintain or plant trees which are, or will (when fully grown) constitute significant trees under this Act.

Torrens Valley Community Centre Reserve

This reserve is funded by the community funds that flow through the centre via the Op Shop. These funds are used to support youth programs and other community initiatives that will result in an improvement or benefit to the community.

## Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2024	2023
<b>(a) Reconciliation of cash</b>			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	534	489
Less: short-term borrowings	8	(15,196)	(7,025)
<b>Balances per Statement of Cash Flows</b>		<b>(14,662)</b>	<b>(6,536)</b>

continued on next page ...

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 10. Reconciliation to Statement of Cash Flows (continued)

\$ '000	Notes	2024	2023
<b>(b) Reconciliation of Operating Result</b>			
<b>Net surplus/(deficit)</b>		(2,277)	2,964
<b>Non-cash items in income statements</b>			
Depreciation, amortisation and impairment		12,270	10,479
Equity movements in equity accounted investments (increase)/decrease		(63)	(150)
Premiums and discounts recognised and unwound		(1)	(11)
Non-cash asset acquisitions		(1,106)	(551)
Grants for capital acquisitions treated as investing activity		(3,821)	(2,575)
Net (gain)/loss on disposals		2,307	1,300
Other		909	1,776
		<u>8,218</u>	<u>13,232</u>
<b>Add (less): changes in net current assets</b>			
Net (increase)/decrease in receivables		(3,895)	(548)
Net (increase)/decrease in inventories		7	15
Net increase/(decrease) in trade and other payables		1,774	(3,097)
Net increase/(decrease) in unpaid employee benefits		(377)	20
Net increase/(decrease) in other provisions		(305)	(3)
<b>Net cash provided by (or used in) operations</b>		<u>5,422</u>	<u>9,619</u>

### (c) Non-cash financing and investing activities

#### Acquisition of assets by means of:

Physical resources received free of charge	2h	1,106	551
Additions to right of use assets	16	165	–
<b>Amounts recognised in income statement</b>		<u>1,271</u>	<u>551</u>
<b>Total non-cash financing and investing activities</b>		<u>1,271</u>	<u>551</u>

### (d) Financing arrangements

#### Unrestricted access was available at balance date to the following lines of credit:

Bank overdrafts	200	200
Corporate credit cards	180	180
Asset Finance - Leasing	750	750
LGFA cash advance debenture facility	17,000	8,600
Westpac Bank Bill Business Loan <sup>1</sup>	8,000	9,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

(1) Council utilises the Westpac bank bill business loan as an overdraft facility which can be paid off at any time at the discretion of the Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024

Note 11(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.  
Details of these Functions/Activities are provided in Note 11(b).

\$ '000	OPERATING INCOME		OPERATING EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN OPERATING INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
<b>Functions/Activities</b>										
Council	–	–	–	–	–	–	–	–	582,680	499,298
Community & Development	3,959	4,193	12,316	10,817	(8,357)	(6,624)	2,044	2,424	–	–
Corporate Services	46,980	44,192	13,319	10,586	33,661	33,606	48	1,197	–	–
Environment & Infrastructure	5,616	6,060	35,273	31,612	(29,657)	(25,552)	2,534	2,469	–	–
<b>Total Functions/Activities</b>	<b>56,555</b>	<b>54,445</b>	<b>60,908</b>	<b>53,015</b>	<b>(4,353)</b>	<b>1,430</b>	<b>4,626</b>	<b>6,090</b>	<b>582,680</b>	<b>499,298</b>

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

### Note 11(b). Components of functions

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The activities relating to Council functions are as follows:

#### **COMMUNITY & DEVELOPMENT**

Animal Management, Communications, Community and Development Director's Office, Community Development, Community Programs, Community Resilience, Cultural Development, Customer Experience, Customer Service, Development Services, Economic Development, FABRIK Arts and Heritage Hub, Library Services, Parking and By-Laws, Policy Planning, Positive Ageing (Home and Social Support), Positive Ageing Project (Collaborative), Public Health, The Summit Community Centre, Torrens Valley Community Centre, Volunteering, and Youth Development.

#### **CORPORATE SERVICES**

Corporate Services Director's Office, Communications, Engagements and Events, Financial Services, Governance and CEO Office, Information Services, People and Culture, and Work Health and Safety.

#### **ENVIRONMENT & INFRASTRUCTURE**

Cemeteries, Civil Services, Community Wastewater Management System (CWMS), Emergency Management, Environment and Infrastructure Director's Office, Lobethal Woollen Mill Precinct, Open Space Biodiversity, Open Space Operations, Property Management, Sport and Recreation, Sustainability, Strategic Assets, and Waste.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 12. Financial instruments

**Recognised financial instruments****Bank, deposits at call, short term deposits****Accounting Policy:**

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

**Terms & Conditions:**

Deposits are returning fixed interest rates between 4.85% and 4.55% (2023: **4.30%** and **4.60%**).

**Carrying Amount:**

Approximates fair value due to the short term to maturity.

**Receivables - rates and associated charges****Accounting Policy:**

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms & Conditions:**

Secured over the subject land, arrears attract interest of 6.15% (2023: **6.05%**). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

**Receivables - fees and other charges****Accounting Policy:**

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms & Conditions:**

Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

**Receivables - other levels of government****Accounting Policy:**

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms & Conditions:**

Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

**Carrying Amount:**

Approximates fair value.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 12. Financial instruments (continued)

**Receivables - retirement home contributions****Accounting Policy:**

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms & Conditions:**

Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

**Liabilities - creditors and accruals****Accounting Policy:**

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

**Terms & Conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying Amount:**

Approximates fair value.

**Liabilities - retirement home contributions****Accounting Policy:**

To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.

**Terms & Conditions:**

Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.

**Carrying Amount:**

Approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.

**Liabilities - interest bearing borrowings****Accounting Policy:**

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

**Terms & Conditions:**

Secured over future revenues. Borrowings are repayable upon maturity. Interest is charged at a fixed rate between 4.45% and 4.60% (2023: **4.45%** and **4.60%**) and paid bi-annually.

**Carrying Amount:**

Approximates fair value.

**Liabilities - leases****Accounting Policy:**

Accounted for in accordance with AASB 16 as stated in Note 17.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 12. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial assets and liabilities</b>					
<b>2024</b>					
<b>Financial assets</b>					
Cash and cash equivalents	534	–	–	534	534
Receivables	6,679	235	–	6,914	6,914
<b>Total financial assets</b>	<b>7,213</b>	<b>235</b>	<b>–</b>	<b>7,448</b>	<b>7,448</b>
<b>Financial liabilities</b>					
Payables	4,210	–	–	4,210	4,210
Westpac bank bill	8,032	–	–	8,032	8,032
LGFA loan	13,070	1,690	–	14,760	14,332
Lease liabilities	114	1	–	115	115
<b>Total financial liabilities</b>	<b>25,426</b>	<b>1,691</b>	<b>–</b>	<b>27,117</b>	<b>26,689</b>
<b>Total financial assets and liabilities</b>	<b>32,639</b>	<b>1,926</b>	<b>–</b>	<b>34,565</b>	<b>34,137</b>
<b>2023</b>					
<b>Financial assets</b>					
Cash and cash equivalents	489	–	–	489	489
Receivables	3,059	186	–	3,245	3,244
<b>Total financial assets</b>	<b>3,548</b>	<b>186</b>	<b>–</b>	<b>3,734</b>	<b>3,733</b>
<b>Financial liabilities</b>					
Payables	4,025	–	–	4,025	4,025
Westpac bank bill	6,025	1,000	–	7,025	7,025
LGFA loan	905	7,595	–	8,500	7,729
Lease liabilities	160	37	–	197	197
<b>Total financial liabilities</b>	<b>11,115</b>	<b>8,632</b>	<b>–</b>	<b>19,747</b>	<b>18,976</b>
<b>Total financial assets and liabilities</b>	<b>14,663</b>	<b>8,818</b>	<b>–</b>	<b>23,481</b>	<b>22,709</b>

The following interest rates were applicable to Council's borrowings at balance date:

\$ '000	2024		2023	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Overdraft	5.62%	15,196	4.45%	7,025
Fixed interest rates	4.55%	7,168	4.53%	7,729
Leases	4.72%	115	3.30%	197
		<b>22,479</b>		<b>14,951</b>

**Net fair value**

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

### Note 12. Financial instruments (continued)

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#### Risk exposures

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and NAB. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

**Market Risk** is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor **currency risk** apply.

**Liquidity Risk** is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024

Note 13. Capital expenditure and investment property commitments

\$ '000	2024	2023
<b>Capital commitments</b>		
<b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b>		
Infrastructure	1,069	418
Plant and equipment	2,086	57
	<u>3,155</u>	<u>475</u>
<b>These expenditures are payable:</b>		
Not later than one year	3,155	475
	<u>3,155</u>	<u>475</u>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 14. Financial indicators

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023      2022	
Financial Indicators overview				
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>				
<b>1. Operating Surplus Ratio</b>				
Operating surplus	<b>(4,353)</b>	<b>(7.7)%</b>	2.6%	2.2%
Total operating income	<b>56,555</b>			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>				
<b>2. Net Financial Liabilities Ratio</b>				
Net financial liabilities	<b>27,514</b>	<b>49%</b>	42%	46%
Total operating income	<b>56,555</b>			
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>				
<b>Adjustments to Ratios</b>				
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>				
<b>Adjusted Operating Surplus Ratio</b>				
Operating surplus	<b>(1,871)</b>	<b>(3.2)%</b>	1.3%	1.0%
Total operating income	<b>59,037</b>			
<b>Adjusted Net Financial Liabilities Ratio</b>				
Net financial liabilities	<b>27,514</b>	<b>49%</b>	42%	49%
Total operating income	<b>56,555</b>			
<b>3. Asset Renewal Funding Ratio</b>				
Asset renewals	<b>11,105</b>	<b>106%</b>	98%	115%
Infrastructure and Asset Management Plan required expenditure	<b>10,434</b>			

*Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.*

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 15. Uniform presentation of finances

\$ '000	2024	2023
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
<u>Income</u>		
Rates	48,389	44,401
Statutory charges	1,520	1,428
User charges	934	901
Grants, subsidies and contributions - capital	544	292
Grants, subsidies and contributions - operating	4,081	6,090
Investment income	35	37
Reimbursements	398	306
Other income	512	821
Net gain - equity accounted council businesses	142	169
<b>Total Income</b>	<b>56,555</b>	<b>54,445</b>
<u>Expenses</u>		
Employee costs	21,915	20,693
Materials, contracts and other expenses	25,886	21,273
Depreciation, amortisation and impairment	12,270	10,479
Finance costs	758	551
Net loss - equity accounted council businesses	79	19
<b>Total Expenses</b>	<b>60,908</b>	<b>53,015</b>
<b>Operating surplus / (deficit)</b>	<b>(4,353)</b>	<b>1,430</b>
Less: grants, subsidies and contributions - capital	(544)	(292)
<b>Adjusted Operating surplus / (deficit)</b>	<b>(4,897)</b>	<b>1,138</b>
<b>Net outlays on existing assets</b>		
Capital expenditure on renewal and replacement of existing assets	(11,115)	(10,070)
Add back depreciation, amortisation and impairment	12,270	10,479
Add back proceeds from sale of replaced assets	792	427
	<b>1,947</b>	<b>836</b>
<b>Net outlays on new and upgraded assets</b>		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(6,237)	(5,200)
Add back grants, subsidies and contributions - capital new/upgraded	544	292
Add back amounts received specifically for new and upgraded assets	3,277	538
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	-	778
	<b>(2,416)</b>	<b>(3,592)</b>
<b>Annual net impact to financing activities (surplus/(deficit))</b>	<b>(5,366)</b>	<b>(1,618)</b>



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 16. Leases

## (i) Council as a lessee

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

## (a) Right of use assets

\$ '000	ICT Equipment Leases	Property Leases	Total
<b>2024</b>			
Opening balance	114	81	195
Transfer from leased assets (former finance leases)	–	–	–
Additions to right-of-use assets	–	165	165
Adjustments to right-of-use assets due to re-measurement of lease liability	–	–	–
Depreciation charge	(78)	(167)	(245)
Other	–	–	–
<b>Balance at 30 June</b>	<b>36</b>	<b>79</b>	<b>115</b>
<b>2023</b>			
Opening balance	325	240	565
Transfer from leased assets (former finance leases)	–	–	–
Additions to right-of-use assets	–	–	–
Adjustments to right-of-use assets due to re-measurement of lease liability	–	(4)	(4)
Depreciation charge	(211)	(155)	(366)
Other	–	–	–
<b>Balance at 30 June</b>	<b>114</b>	<b>81</b>	<b>195</b>

## (b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$ '000	2024	2023
Balance at 1 July	197	575
Additions	165	(4)
Accretion of interest	9	10
Payments	(256)	(384)
<b>Balance at 30 June</b>	<b>115</b>	<b>197</b>
<b>Classified as:</b>		
Current	114	160
Non-current	1	37

The maturity analysis of lease liabilities is included in Note 13.

Council had total cash outflows for leases of \$256k.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 16. Leases (continued)

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
The following are the amounts recognised in profit or loss:		
Depreciation expense of right-of-use assets	245	366
Interest expense on lease liabilities	9	10
Expense relating to short term leases	193	236
<b>Total amount recognised in profit or loss</b>	<b>447</b>	<b>612</b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

### Note 17. Superannuation

---

The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and Statewide Super). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

#### **Accumulation only members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.00% in 2023/24; 10.50% in 2022/23). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

#### **Salarylink (Defined Benefit Fund) members**

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2022/23) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2022. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

#### **Contributions to other superannuation schemes**

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 18. Interests in other entities

All joint ventures and associates are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2024	2023	2024	2023
<b>Council's share of net income</b>				
Joint ventures	62	150	3,933	2,631
<b>Total Council's share of net income</b>	<b>62</b>	<b>150</b>	<b>3,933</b>	<b>2,631</b>

**((a)i) Joint ventures, associates and joint operations****(a) Carrying amounts**

\$ '000	Principal Activity	2024	2023
Adelaide Hills Regional Waste Management Authority	Waste Management	1,562	1,392
Eastern Waste Management Authority	Waste Management	112	148
Gawler River Floodplain Management Authority	Floodplain Management	2,259	1,091
<b>Total carrying amounts - joint ventures and associates</b>		<b>3,933</b>	<b>2,631</b>

**Adelaide Hills Regional Waste Management Authority**

Adelaide Hills Regional Waste Management Authority is a regional subsidiary pursuant to S43 of the *Local Government Act 1999*. Council has an interest in the assets and liabilities of the Adelaide Hills Regional Waste Management Authority. The other member Councils are Alexandrina, Mt. Barker and Murray Bridge.

**Eastern Waste Management Authority**

Eastern Waste Management Authority is a regional subsidiary pursuant to S43 of the *Local Government Act 1999*. Council has an interest in the assets and liabilities of the Eastern Waste Management Authority. The other member Councils are Burnside, Campbelltown, Mitcham, Norwood, Payneham & St. Peters, Prospect, Unley and Walkerville.

**Gawler River Floodplain Management Authority**

Gawler River Floodplain Management Authority is a regional subsidiary pursuant to S43 of the *Local Government Act 1999*. Council has an interest in the assets and liabilities of the Gawler River Floodplain Management Authority. The other member Councils are Adelaide Plains, Barossa, Gawler, Light Regional and Playford.

**(b) Relevant interests**

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2024	2023	2024	2023	2024	2023
Adelaide Hills Regional Waste Management Authority	35.14%	35.34%	36.70%	36.90%	20.00%	20.00%
Eastern Waste Management Authority	12.50%	12.50%	12.50%	12.50%	11.11%	11.11%
Gawler River Floodplain Management Authority	5.34%	5.14%	5.34%	5.14%	15.38%	15.38%

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024

Note 18. Interests in other entities (continued)

(c) Movement in investment in joint venture or associate

\$ '000	Eastern Waste Management Authority		Gawler River Floodplain Management Authority		Adelaide Hills Regional Waste Management Authority	
	2024	2023	2024	2023	2024	2023
Opening Balance	148	121	1,091	1,054	1,392	1,242
Share in Operating Result	(46)	23	(33)	(20)	142	145
Share in Other						
Comprehensive Income	10	18	1,159	(1)	28	6
Adjustments to Equity	–	(14)	42	58	–	(1)
<b>Council's equity share in the joint venture or associate</b>	<b>112</b>	<b>148</b>	<b>2,259</b>	<b>1,091</b>	<b>1,562</b>	<b>1,392</b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

### Note 19. Contingencies and assets/liabilities not recognised in the balance sheet

---

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

#### 1. Land under roads

As reported in the Financial Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in the reports.

Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

#### 2. Potential insurance losses

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to deductible "insurance excesses", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

#### 3. Legal expenses

The Adelaide Hills Council Assessment Panel (CAP) and the Assessment Manager are the relevant authorities for planning consent under the *Planning, Development and Infrastructure Act 2016* (the Act) and building surveyors working for the Council have delegation to determine building consent.

Under the Act, the Adelaide Hills Council Building Fire Safety Committee is the relevant authority to issue building fire safety notices and planning and building staff have delegation to issue enforcement notices.

Pursuant to the Act, applicants and landowners have a right of appeal to the Environment, Resource and Development Court (ERD Court) against decisions, building fire safety notices and enforcement notices from a relevant authority.

At 30 June 2024, there were two (2) appeals against CAP decisions in the ERD court and six (6) endorsement matters active in the ERD Court.

Whilst each party bears its own costs in relation to appeals against CAP decisions, the Court can award costs or, parties can reach agreement on costs in enforcement matters. Council seeks cost reimbursement in the case of unlawful development.

All known costs have been recognised, but the amount of any further costs cannot be known until the appeals are determined.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 20. Events after the balance sheet date

---

Events that occur after the reporting date of 30 June 2024, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is unaware of any "non adjusting events" that merit disclosure.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 21. Related party transactions

## Key management personnel

## Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 24 persons were paid the following total compensation.

During the 2023-2024 financial year, five key management personnel ended their employment with Adelaide Hills Council.

\$ '000	2024	2023
<b>The compensation paid to key management personnel comprises:</b>		
Short-term benefits	2,027	1,767
Long-term benefits	53	4
Termination benefits	348	116
<b>Total</b>	<b>2,428</b>	<b>1,887</b>

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

## Elected Members or their close associates are members of the following:

- Activating Bridgewater Inc
- Adelaide Hills Climate Action Group
- Adelaide Hills Regional Waste Management Authority
- Australian Labour Party (SA) - Heysen sub-branch & Mayo Federal Electoral Council
- Birdwood CFS
- Birdwood Cricket Club
- Birdwood Football Club
- Charleston Emergency Recovery Response Group
- Eastern Waste Management Authority (East Waste)
- Forest Range Recreation Ground
- Forrester Community Hall
- Gawler River Floodplain Management Authority
- Gumeracha Sub Branch RSL
- Heathfield High School
- Hills Climate Collective
- Kersbrook Public Hall
- Kersbrook Residents Association
- Lenswood & Forest Range Community Association Inc
- Liberal Party of Australia (SA Division) - Lobethal branch
- Lobethal Bulk Foods
- Mount Pleasant Hospital Auxiliary
- Old School Community Garden
- SA Youth Forum
- Southern & Hills Local Government Association
- The Greens SA
- Torrens Valley Cricket Association
- Torrens Valley Lions Club
- Treecovery Pty Ltd
- Woodside Recreation Grounds Committee Inc.
- Woodside Warriors Soccer Club

Council made payments totalling \$5,986,364 to the above organisations for the period ending 30 June 2024.



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

### Note 21. Related party transactions (continued)

---

The most material payments were made to:

- Eastern Waste Management Authority (\$4.208m) for the collection and disposal of waste and recycling materials.
- Adelaide Hills Regional Waste Management Authority (\$1.626m) for the collection and disposal of waste and associated services.

**Key Management Personnel or their close associates are members of the following:**

- Adelaide Hills Tourism
- Gawler River Floodplain Management Authority
- Oakbank Soldiers Memorial Hall Committee
- Southern & Hills Local Government Association

Council made payments totalling \$212,679 to the above organisations for the period ending 30 June 2024.

All Elected Members and Key Management Personnel manage their conflict of interest obligations regarding related parties in accordance with the applicable provisions of the *Local Government Act 1999*.



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## INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF ADELAIDE HILLS COUNCIL

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Adelaide Hills Council (the Council), which comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of material accounting policy information and the declaration by those charged with governance.

In our opinion the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards, the *Local Government Act 1999*, and the *Local Government (Financial Management) Regulations 2011*.

#### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the Council in accordance with the *Local Government Act 1999* and 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Local Government Act 1999*, which has been given to the Council, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report are the general purpose financial reports of Adelaide Hills Council joint ventures including Adelaide Hills Regional Waste Management Authority, Eastern Waste Management and Gawler River Floodplain Management.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.



If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Responsibilities of management and those charged with governance for the Financial Report**

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the 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 management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

#### **Auditor's responsibilities for the audit of the Financial Report**

Our 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 our 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: [http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

A handwritten signature in blue ink that reads 'BDO'.

**BDO Audit Pty Ltd**

A handwritten signature in blue ink that appears to read 'Linh Dao'.

Linh Dao  
Director

Adelaide, 25 October 2024

## **INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF ADELAIDE HILLS COUNCIL**

### **Opinion**

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by Adelaide Hills Council ('Council') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2023 to 30 June 2024 relevant to ensuring such transactions have been conducted properly and in accordance with the law.

In our opinion, in all material respects:

- (a) The controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
- (b) The controls operated effectively as designed throughout the period from 1 July 2023 to 30 June 2024.

### **Basis for opinion**

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **The Council's responsibilities for the internal controls**

The Council is responsible for:

- a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;
- b) Identifying the control objectives
- c) Identifying the risks that threaten achievement of the control objectives
- d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and
- e) Operating effectively the controls as designed throughout the period.

### **Our independence and quality control**

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.



### Assurance practitioner's responsibilities

Our responsibility is to express an opinion, in all material respects, on the suitability of the design to achieve the control objectives and the operating effectiveness of controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities. ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operated effectively throughout the period.

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the control objectives and the operating effectiveness of controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to achieve the control objectives identified. An assurance engagement of this type also includes evaluating the suitability of the control objectives.

### Limitations of controls

Because of the inherent limitations of an assurance engagement, together with any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved and so fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on operating effectiveness of controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

A handwritten signature in blue ink that reads 'BDO'.

**BDO Audit Pty Ltd**

A handwritten signature in blue ink, appearing to be 'Linh Dao'.

Linh Dao  
Director

Adelaide, 25 October 2024

## Adelaide Hills Council

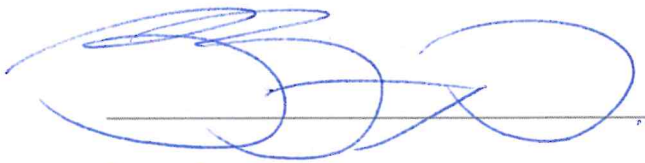
### General Purpose Financial Statements for the year ended 30 June 2024

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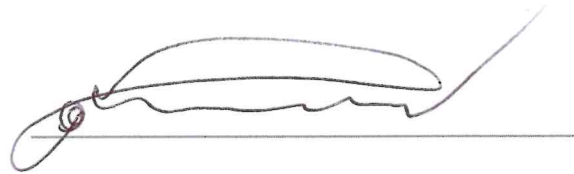
#### Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Council for the year ended 30 June 2024, the Council's Auditor, BDO has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



Gregory Georgopoulos  
Chief Executive Officer



Malcolm Herrmann  
Presiding Member Audit Committee

Date: 21/10/24



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Financial Statements 2024

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## CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of the Adelaide Hills Council for the year ended 30 June 2024, I have maintained my independence in accordance with the requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code), Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.

Linh Dao  
Director

**BDO Audit Pty Ltd**

Adelaide, 21 October 2024

***Appendix 2:  
Subsidiary Annual Reports***

02



# EastWaste

Annual Report 2023-2024

**Why waste it?**  
when you can  
**Recycle. Compost.**  
**Re-Use. Avoid. Reduce.**





East Waste continue to **lead** the way in **pioneering** and **innovative** waste management solutions.

# Contents

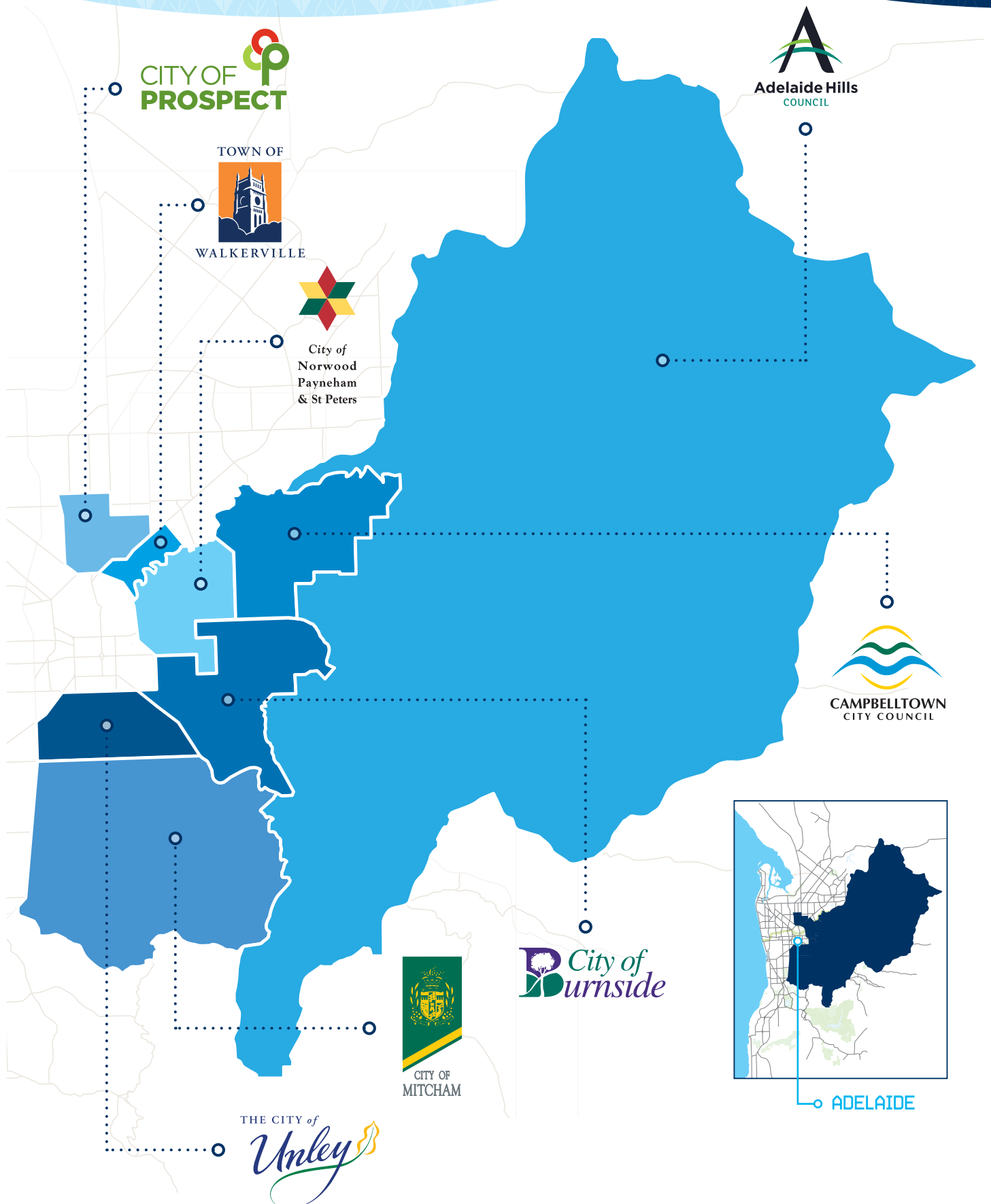
**Why waste it?**  
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# East Waste Service Area

Why waste it?  
when you can  
**Recycle. Compost.**  
**Re-Use. Avoid. Reduce.**



# Chairperson's Report

**Why waste it?**  
when you can  
**Recycle. Compost.**  
**Re-Use. Avoid. Reduce.**

I am very pleased to present my fifth Annual Report as Chair of East Waste Board, covering the 2023/2024 financial year. This year, we have continued to implement our strategic vision to be the leading waste logistics operator in South Australia, delivering innovative and sustainable waste management services to our Member Councils and the communities they serve.

The waste management sector is constantly evolving, with new challenges and opportunities emerging regularly. Whether it's adapting to shifts in legislation, technology advancements, or changing community expectations, East Waste has remained at the forefront of this dynamic landscape. We understand that staying flexible and forward-thinking is critical to our success, and we have embraced this change as an opportunity to innovate and improve.

A major highlight of the year has been the successful rollout of our Food Organics and Garden Organics (FOGO) trials.

These trials have proven to be a significant step forward in our mission to assist in reducing waste going to landfill. What has been particularly rewarding is the high level of community participation, with only a small percentage of

people opting out of the trials. This result shows that we are on the right track in promoting long-term behavioural change in how waste is managed across our Member Councils. The success of these trials will help guide future initiatives aimed at achieving greater sustainability.

Maintaining the high standard of service that East Waste is known for, in the midst of ongoing challenges in the labour market, has been another key focus. Our team's efforts to attract and retain skilled drivers have been successful, ensuring the continuity of our services across all Councils.

The emphasis we place on fostering a culture of professionalism and operational efficiencies within East Waste has played a significant role in navigating these challenges.



# Chairperson's Report

**Why waste it?**  
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In terms of governance, East Waste has remained steadfast in adhering to critical industry regulations, including those set by the National Heavy Vehicle Regulator (NHVR). The successful completion of the Enterprise Bargaining Agreement demonstrates our commitment to ensuring positive outcomes for both staff and the organisation as a whole. These achievements contribute to East Waste's strong standing as a responsible and reliable partner for our Member Councils.

Our Audit and Risk Management Committee (ably lead by Emma Hinchey) has once again provided invaluable guidance and oversight, helping us to navigate financial pressures and ensure sound risk management practices. The Committee's work has been crucial as we continue to explore opportunities for increased efficiency and cost-saving measures, all while maintaining our commitment to delivering high-quality services.

Looking ahead, East Waste is preparing for several significant initiatives, including a review of our Strategic Plan and key tenders, as well as the strengthening of our internal audit capabilities.

These efforts aim to ensure that East Waste remains proactive and responsive to the evolving needs of our Member Councils and the waste management industry.

I would like to express my deepest appreciation to the entire East Waste team for their hard work and dedication over the past year. I would also like to thank my fellow Board members for their support and leadership, as well as our partners for their ongoing collaboration. Together, we have made significant progress toward our goals, and I look forward to another year of continued success/innovation and improvement.



**Fraser Bell**  
Independent Chairperson





East Waste's **initiatives** are vital in ensuring that we **remain adaptable** and forward-thinking.

# In 2023-2024 East Waste Achieved...

**Why waste it?**  
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**124,559** TOTAL TONNES COLLECTED\*



**10,072,723** ANNUAL BIN COLLECTIONS



**23,358** HARD WASTE COLLECTIONS COMPLETED



**2,879** HARD WASTE TONNES CONVERTED TO FUEL



**57%** OF MATERIAL DIVERTED FROM LANDFILL



**57** COLLECTION VEHICLES



**7,563** BIN REPAIRS UNDERTAKEN BY THE MOBILE TEAM



**6,792** BIN DELIVERIES COMPLETED



**132,257** ENQUIRIES RECEIVED & RESOLVED Phone 63,697 Online 68,560



**12,537** MATTRESSES COLLECTED AND RECYCLED



**8,736** ADDITIONAL BIN PERMITS APPROVED

\*Kerbside Bin Tonnes include litter but do not include Mitcham Landfill.





# General Manager's Report

**Why waste it?**  
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**I am pleased to present the 2023/2024 East Waste Annual Report. This year, East Waste has once again demonstrated its commitment to delivering high-quality waste management services, even in the face of numerous challenges. Our continued focus on sustainability, operational efficiency, and service delivery has enabled us to achieve several key milestones.**

The standout achievement of this year has been our Food Organics and Garden Organics (FOGO) trials in partnership with selected Member Councils. Food is one of the largest discarded items, by weight, through the kerbside bins and is a valuable resource that can be put to great use through its transition into compost, but currently is largely being wasted.

The weekly FOGO (green) bin collection trials have been a significant opportunity for East Waste to showcase our ability to drive and achieve community engagement and achieve lasting behaviour change. I commend Adelaide Hills Council, Campbelltown City Council and the City of Prospect, who we have worked closely with and repeatedly demonstrated an ability to achieve and sustain state government municipal solid waste diversion targets along with strong community acceptance.

Simply, matching household waste volumes to collection cycles is the best way to drive the recycling of food waste and a raft of other environmental and financial benefits. Broader rollouts unfortunately have been reduced as a result of legislative uncertainty and it is imperative that the State Government work with Local Government and provide appropriate flexibility in the legislation through the upcoming Environment Protection Policy Review if targets and more efficient use of our collected resources is a holistic priority.

Whilst reflecting on the past year, it is important to acknowledge the collaboration and support from our Member Councils. Our service reporting to Councils has been enhanced, allowing for greater transparency and better alignment with each Council's waste management goals. These reports, alongside our refined reconciliation



# General Manager's Report

**Why waste it?**  
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processes, have contributed to greater operational efficiencies, which remain a priority as we navigate increasing cost pressures.

Our ability to maintain high standards of service delivery, despite a challenging labour market, is another key achievement this year. The attraction and retention of skilled drivers have been a focal point, with new drivers commending East Waste's culture of professionalism and operational excellence.

The success of these initiatives underscores our commitment to being an employer of choice in the industry, which has been further solidified by a successful Enterprise Bargaining Agreement negotiation. East Waste continues to uphold a strong adherence to the National Heavy Vehicle Regulator standards, an area that is often undersold but critically important in ensuring safety and compliance in our sector. Our ongoing commitment to improving internal governance and processes has further strengthened our operational resilience.

During the year, we were deeply saddened by the loss of two valued members of the East Waste family. Ray Pawa worked with us for almost 20 years, principally as our Coordinator of Operational Services and was one of the most loyal and dedicated staff I have had the pleasure of working with. Importantly, Ray was a kind and genuine gentleman and the only thing missed more than his knowledge and passion is his big smile, laugh and sense of humour. Such was Ray's legacy, he is the first member of staff to have a new truck named after them.

We were also saddened to hear of Shane Raymond's passing. Shane worked with East Waste for a period of 6 years and was instrumental in shaping a lot of policy and governance and like Ray, a terrific person.

Both Ray and Shane made significant contributions to East Waste during their time with us, leaving a lasting impact on our organisation and those who had the privilege of working with them.



Looking forward, East Waste is poised to undertake a review of our Strategic Plan and key tenders, as well as strengthen our internal auditing functions. These initiatives are vital in ensuring that East Waste remains adaptable and forward-thinking, ready to meet the evolving needs of our Councils and communities.

In signing off on another successful year, I would like to take this opportunity to thank the Board, the Audit & Risk Management Committee and our dedicated staff for their guidance, hard work and continued commitment to serve the community and drive organisational improvement. The past year's successes are a testament to the collective efforts of everyone involved in East Waste's operations.

As we move into the next financial year, I am confident that East Waste will continue to lead the way in innovative waste management, fostering strong relationships, and delivering exceptional service to the communities we serve.



**Rob Gregory**  
General Manager





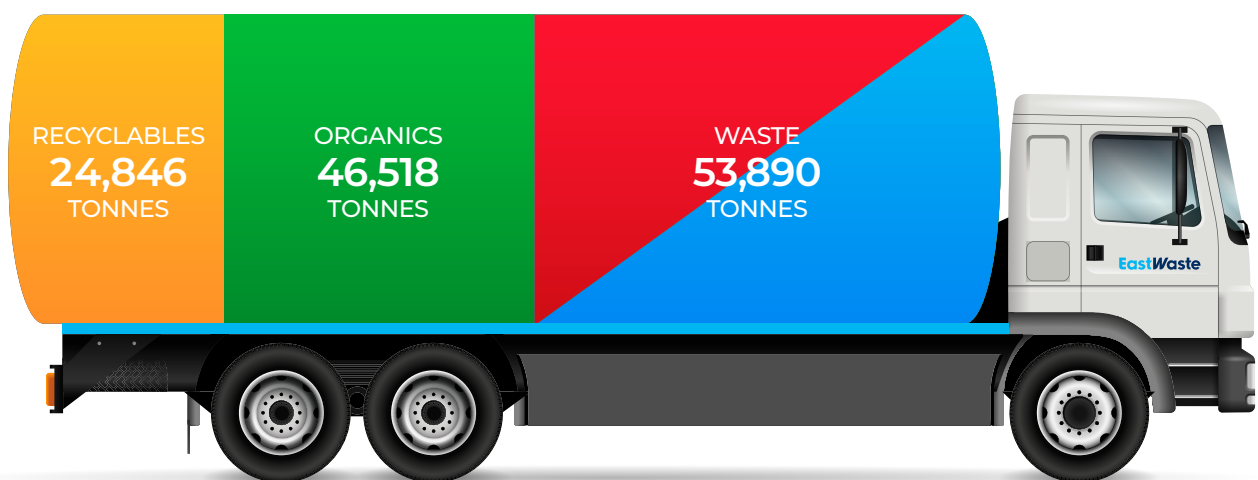
East Waste continue to lead the way in pioneering innovative waste management.

# Kerbside Tonnages Collected

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when you can  
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Member Council	Recyclables	Organics	Waste	Hard Waste	Mattresses Recycled
Adelaide Hills Council	3,366	5,002	7,333	111	384
City of Burnside	3,663	7,286	6,997	398	1762
Campbelltown City Council	3,948	7,202	9,718	557	2,620
City of Mitcham *	5,271	11,543	11,228	769	3,144
City of Norwood Payneham & St Peters	3,089	5,052	6,704	399	1,836
City of Prospect	1,585	3,362	3,658	291	1,229
City of Unley	3,260	5,907	6,422	294	1,439
Town of Walkerville	615	1157	1300	61	123

\*City of Mitcham undertakes the collection of Landfill for its residents



# East Waste Governance

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**East Waste is administered by a Board in accordance with the requirements of the Local Government Act 1999, the East Waste Charter, and various other policies and codes.**

The membership of the Board comprises of eight directors – one director appointed by each of the Member Councils, and one independent person who acts as Chair. The Board appoints a General Manager who is responsible for implementing

the decisions made by the Board and running the day-to-day operations of East Waste. The Board held seven formal meetings over the 2023-2024 financial year. The table below details Board Member attendance.

BOARD MEMBER	MEETINGS
Mr Fraser Bell (Chair)	7/7
Cr Lucy Huxter (Adelaide Hills Council)	5/7
Cr Ted Jennings (City of Burnside)	6/7
Mr Paul Di Iulio (Campbelltown City Council) * Deputy Chair until 14 March 2024	3/7
Cr Claire Clutterham (City of Norwood Payneham & St Peters)	2/7
Mayor Heather Holmes-Ross (City of Mitcham)	5/7
Mr Sam Dilena (City of Prospect)	6/7
Mr Claude Malak (City of Unley)	7/7
Mayor Melissa Jones (Corporation of the Town of Walkerville) *Deputy Chair from 14 March 2024	7/7

DEPUTY DIRECTOR ATTENDANCE	MEETINGS
Mr Andrian Wiguna (Campbelltown City Council)	3/3
Mr David Waters (Adelaide Hills Council)	1/1
Cr Victoria McFarlane (City of Norwood Payneham & St Peters)	1/1



# East Waste Governance

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## Audit and Risk Management Committee

In accordance with the requirements of the Local Government Act 1999, East Waste has an established Audit and Risk Management Committee (the Audit Committee).

The principal objective of the Audit Committee is to ensure that the East Waste Board meets its

legislative and probity requirements as required by the Local Government Act 1999 and other relevant legislation, standards and codes. The Audit Committee held five formal meetings over the 2023-2024 financial year. The table below details Audit Committee Member attendance.

AUDIT & RISK MANAGEMENT COMMITTEE MEMBER	MEETINGS
<b>Ms Emma Hinchey</b> (Independent Member and Chair)	5/5
<b>Mr Fraser Bell</b> (Independent Board Chair)	5/5
<b>Mr Paul Di Iulio</b> (Board Appointment)	4/5
<b>Cr Linda Green</b> (Independent Member)	5/5
<b>Ms Sandra Di Blasio</b> (Independent Member) Appointment expired January 2024 and was reappointed 1 March 2024	3/4

The Audited Financial Statements for the year ending 30 June 2023 are provided on the following pages.



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**EastWaste**  
FINANCIAL  
STATEMENTS  
**2023-2024**



# Financial Statements

## 2023-2024

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### CERTIFICATION OF FINANCIAL STATEMENTS

#### EASTERN WASTE MANAGEMENT AUTHORITY INC

Annual Financial Statements  
for the financial year ended 30 June 2024

#### Certification of Financial Statements

We have been authorised by Eastern Waste Management Authority Inc. to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.*

- the financial statements present a true and fair view of the Authority's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year.

- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.

- the financial statements accurately reflect the Authority's accounting and other records.



Rob Gregory  
Executive Officer



Fraser Bell  
Chairperson

Date: 26 September 2024



# Financial Statements

## 2023-2024

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### STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
<b>INCOME</b>			
User charges	2	22,559	21,188
Investment income	2	66	46
Other	2	1,574	1,078
<b>Total Income</b>		<b>24,199</b>	22,312
<b>EXPENSES</b>			
Employee costs	3	8,492	7,476
Materials, contracts & other expenses	3	13,123	12,189
Finance costs	3	442	354
Depreciation & amortisation	3	2,512	2,108
<b>Total Expenses</b>		<b>24,569</b>	22,127
<b>OPERATING SURPLUS</b>		<b>(370)</b>	185
Asset disposal & fair value adjustments	4	81	143
<b>NET SURPLUS</b>		<b>(289)</b>	328
Other Comprehensive Income		-	-
<b>Total Other Comprehensive Income</b>		<b>-</b>	-
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(289)</b>	328

This Statement is to be read in conjunction with the attached Notes.



# Financial Statements

## 2023-2024

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### STATEMENT OF FINANCIAL POSITION for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	1,634	3,953
Trade & other receivables	5	1,082	746
Inventory		63	43
<b>Total Current Assets</b>		<b>2,779</b>	<b>4,742</b>
<b>Non-current Assets</b>			
Property, Plant & Equipment	6	11,038	9,510
<b>Total Non-current Assets</b>		<b>11,038</b>	<b>9,510</b>
<b>Total Assets</b>		<b>13,817</b>	<b>14,252</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	7	1,299	1,266
Provisions	7	1,011	871
Borrowings	7	2,029	2,306
<b>Total Current Liabilities</b>		<b>4,269</b>	<b>4,443</b>
<b>Non-current Liabilities</b>			
Borrowings	7	8,546	8,490
Provisions	7	108	136
<b>Total Non-current Liabilities</b>		<b>8,654</b>	<b>8,626</b>
<b>Total Liabilities</b>		<b>12,923</b>	<b>13,069</b>
<b>Net Assets</b>		<b>894</b>	<b>1,183</b>
<b>EQUITY</b>			
Accumulated Surplus		894	1,183
<b>Total Equity</b>		<b>894</b>	<b>1,183</b>

This Statement is to be read in conjunction with the attached Notes.





**East Waste  
will continue to  
lead and adapt  
to future waste  
management  
challenges.**

# Financial Statements

## 2023-2024

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### STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2024

	Accumulated Surplus \$'000	Total Equity \$'000
<b>Balance at start of period - 1 July 2023</b>	1,183	1,183
Net Surplus for Year	(289)	(289)
<b>Other Comprehensive Income</b>		
Contributed Equity	-	-
Distributions to Member Councils	-	-
<b>Balance at end of period - 30 June 2024</b>	<u>894</u>	<u>894</u>
<b>Balance at start of period - 1 July 2022</b>	850	850
Net Surplus for Year	333	333
<b>Other Comprehensive Income</b>		
Contributed Equity	-	-
Distributions to Member Councils	-	-
<b>Balance at end of period - 30 June 2023</b>	<u>1,183</u>	<u>1,183</u>

This Statement is to be read in conjunction with the attached Notes.



# Financial Statements

## 2023-2024

**Why waste it?**  
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### STATEMENT OF CASH FLOWS for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating receipts		23,801	22,455
Investment receipts		62	46
Employee costs		(8,380)	(7,361)
Materials, contracts & other expenses		(13,141)	(12,397)
Finance payments		(481)	(304)
<b>Net cash provided by operating activities</b>	8	<b>1,861</b>	2,439
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Sale of replaced assets	4	81	145
Expenditure on renewal/replacement of assets	6	(4,040)	(587)
Expenditure on new/upgraded assets	6	-	(2,484)
<b>Net cash used in investing activities</b>		<b>(3,959)</b>	(2,926)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from Borrowings		2,155	4,525
Repayments of Borrowings		(2,091)	(1,815)
Repayment of lease liabilities		(285)	(271)
<b>Net cash provided by (used in) financing activities</b>		<b>(221)</b>	2,439
<b>Net Increase (Decrease) in cash held</b>		<b>(2,319)</b>	1,952
Cash & cash equivalents at beginning of period	5	3,953	2,001
<b>Cash &amp; cash equivalents at end of period</b>	5	<b>1,634</b>	3,953

This Statement is to be read in conjunction with the attached Notes.



### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### 1 Basis of Preparation

###### 1.1 Compliance with Australian equivalents to International Financial Reporting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect, The City of Unley and the Corporation of the Town of Walkerville.

The eight Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

###### 1.2 Historical Cost Convention

Except where stated below, these financial statements have been prepared in accordance with the historical cost convention.

###### 1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards which requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Authority's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

###### 1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

##### 2 The Local Government Reporting Entity

Eastern Waste Management Authority Inc. operates as a regional subsidiary and is incorporated under the *SA Local Government Act 1999*. Its principal place of business is at 1 Temple Court Ottoway.

##### 3 Income Recognition

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficient specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied.

Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters



### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

into a transaction where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset that has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the Authority satisfies its obligations under the transfer.

#### 4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Authority's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables are generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 9.

#### 5 Property, Plant & Equipment

##### 5.1 Initial Recognition

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

##### 5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

##### 5.3 Depreciation of Non-Current Assets

Property, plant and equipment assets are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis. Major depreciation periods for each class of asset are shown below. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Asset Class	Estimated Useful Lives	Capitalisation Threshold
Plant, Machinery & Equipment	3-10 Years	>\$1,000
Buildings & Other Structures	5-20 Years	>\$1,000
Right-of-use-assets	Over period of expected lease	n/a

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.





### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

##### 5.4 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, the value in use is the depreciated replacement cost.

In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

#### 6 Payables

##### 6.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

#### 7 Employee Benefits

##### 7.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

The Authority recognises a liability for employee benefits relating to rostered day off (RDO) entitlements in Note 7 given entitlements are paid-out on termination of employment. Experience indicates that RDO entitlements are generally taken given there is a cap applied to the level of RDO entitlements allowed to be accrued.

No accrual is made for sick leave as the Authority's 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. The Authority does not make payment for untaken sick leave.

##### 7.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super and prior to that the Local Government Superannuation Scheme). The Scheme has two types of membership, each of which is funded differently.



East Waste  
is dedicated to  
driving **behavioural  
change** and  
**education** in  
South Australia.



### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

##### Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with Superannuation Guarantee Legislation (11% in 2023/24; 10.5% in 2022/23). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

##### Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions as determined by the Fund's Trustee based on advice for the appointed Actuary. The rate is currently 6.3% (6.3% in 2022/23) of 'superannuation' salary.

In addition, the Authority makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to the Authority's contribution rates at some future time.

##### Contributions to Other Superannuation Schemes

The Authority also makes contributions to other superannuation schemes selected by employees under the 'choice of fund' legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the new assets of the scheme, and no further liability attaches to the Authority.

#### 8 Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.



### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of 'Payables'.

##### 9 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with Australian Accounting Standards.

##### 10 Critical Accounting Estimates and Judgements

The Board evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the Authority.

##### 11 New Accounting Standards

The Authority did not apply any new accounting standards during the financial year. There are no new accounting standards, interpretations or amendments which are expected to have a material impact on the accounting policies of the Authority for future periods.



# Financial Statements

## 2023-2024

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### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 2 - INCOME

	Notes	2024 \$'000	2023 \$'000
<b>USER CHARGES</b>			
Waste Collection Income		16,713	15,607
Waste Processing Income		5,569	5,326
Administration		277	255
		<b>22,559</b>	<b>21,188</b>
<b>INVESTMENT INCOME</b>			
Interest on investments			
Local Government Finance Authority		66	46
		<b>66</b>	<b>46</b>
<b>OTHER INCOME</b>			
Bin Supply		657	382
Replacement Bins		786	681
Sundry		131	15
		<b>1,574</b>	<b>1,078</b>
<b>NOTE 3 - EXPENSES</b>			
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		6,488	5,615
Employee leave expense		106	114
Superannuation		616	508
Wages Casual Agency		1,061	1,017
Workers' Compensation Insurance		142	128
Other		79	94
<b>Total Employee Costs</b>		<b>8,492</b>	<b>7,476</b>
<i>Number of FTE Employees as at reporting date</i>		<b>71</b>	<b>63</b>



# Financial Statements

## 2023-2024

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### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 3 - EXPENSES (Cont.)

	Notes	2024 \$'000	2023 \$'000
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
Auditor's Remuneration		13	11
Additional Bin Service Costs		657	379
Board Expenses		22	41
Waste Processing Costs		5,569	5,354
Electricity		17	10
Fuel, Gas & Oil		1,994	2,041
Legal Expenses		9	23
Licences & Telecommunications Costs		235	137
Maintenance		3,197	2,828
Parts, Accessories & Consumables		4	11
Printing, Stationery & Postage		46	33
Professional Services		677	552
Registration & Insurance - Trucks		472	462
Sundry		211	307
		<b>13,123</b>	<b>12,189</b>
<b>FINANCE COSTS</b>			
Interest on Loans		433	338
Interest on Leases		9	16
		<b>442</b>	<b>354</b>
<b>DEPRECIATION &amp; AMORTISATION</b>			
Buildings & Other Structures	6	82	81
Plant, Machinery & Equipment	6	2,171	1,768
Right-of-use assets	6	259	259
		<b>2,512</b>	<b>2,108</b>



# Financial Statements

## 2023-2024

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### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 4 - ASSET DISPOSALS

Notes	2024 \$'000	2023 \$'000
Proceeds from disposal	81	145
Less: Carrying amount of assets sold	-	(2)
<b>Gain (Loss) on disposal</b>	<b>81</b>	<b>143</b>

#### NOTE 5 - CURRENT ASSETS

##### CASH & CASH EQUIVALENTS

Cash on Hand and at Bank	618	3,724
Deposits at Call	1,016	229
	<b>1,634</b>	<b>3,953</b>

##### TRADE & OTHER RECEIVABLES

Debtors - general	1,030	718
Accrued Income	7	28
Prepayments	45	
	<b>1,082</b>	<b>746</b>



# Financial Statements

## 2023-2024

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### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 6 - PROPERTY, PLANT & EQUIPMENT

	Notes	2024 \$'000	2023 \$'000
Buildings & Other Structures - At Cost		617	617
Accumulated Depreciation		(294)	(212)
		<b>323</b>	<b>405</b>
Plant, Machinery & Equipment - At Cost		22,388	19,747
Accumulated Depreciation		(11,738)	(10,966)
		<b>10,650</b>	<b>8,781</b>
Right-of-use-assets		1,346	1,346
Accumulated Depreciation		(1,281)	(1,022)
		<b>65</b>	<b>324</b>
<b>Total Property, Plant &amp; Equipment</b>		<b>11,038</b>	<b>9,510</b>

	2023 \$'000						2024 \$'000	
	Carrying Value	Additions		Disposal - Cost	Disposal - Accumulated Depreciation	Depreciation	Adjustment	Carrying Value
		New/ Upgrade	Renewal					
Buildings & Other Structures	405	-	-	-	-	(82)	-	323
Plant, Machinery & Equipment	8,781	-	4,040	(1,400)	1,400	(2,171)	-	10,650
Right-of-use-asset	324	-	-	-	-	(259)	-	65
	<b>9,510</b>	-	<b>4,040</b>	<b>(1,400)</b>	<b>1,400</b>	<b>(2,512)</b>	-	<b>11,038</b>
2023 (\$'000)	8,542	2,484	587	(2,205)	2,203	(2,108)	7	9,510





# Financial Statements

## 2023-2024

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### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 7 - LIABILITIES

	2024 \$'000		2023 \$'000	
	Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>				
Goods & Services	1,048	-	1,111	-
Payments received in advance	80	-	80	-
Accrued expenses - other	101	-	75	-
	<b>1,299</b>	<b>-</b>	<b>1,266</b>	<b>-</b>
<b>BORROWINGS</b>				
Loans	1,953	8,546	2,017	8,413
Lease Liabilities	76	-	289	77
	<b>2,029</b>	<b>8,546</b>	<b>2,306</b>	<b>8,490</b>
<b>PROVISIONS</b>				
Annual Leave	496	-	447	-
Rostered-Day-Off (RDO)	84	-	65	-
Long Service Leave	431	108	359	136
	<b>1,011</b>	<b>108</b>	<b>871</b>	<b>136</b>



East Waste's education programs empower the local community with essential knowledge for effective waste management



# Financial Statements

## 2023-2024

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### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 8 - CASH FLOW RECONCILIATION

	2024 \$'000	2023 \$'000
Total cash & equivalent assets	1,634	3,953
Balances per Cash Flow Statement	<u>1,634</u>	<u>3,953</u>
<b>(a) Reconciliation of Change in Net Assets to Cash Flows from Operating Activities</b>		
Net Surplus (Deficit)	(289)	328
<b>Non-cash items in Statement of Comprehensive Income</b>		
Depreciation	2,512	2,108
Net increase (decrease) in employee benefits	104	113
Net increase (decrease) accrued expenses	(26)	234
(Gain) / Loss on Disposal	(81)	(143)
Lease liability adjustment	(4)	7
	<u>2,216</u>	<u>2,647</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables & inventory	(352)	189
Net increase (decrease) in trade & other payables	(15)	(404)
Net increase (decrease) in other provisions	12	2
<b>Net Cash provided by (or used in) operations</b>	<u>1,861</u>	<u>2,434</u>
<b>(b) Financing Arrangements</b>		
Corporate Credit Cards	15	15
Cash Advance Debenture Facility - LGFA	1,000	1,000



### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 9 - FINANCIAL INSTRUMENTS

##### Recognised Financial Instruments

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Initially recognised at fair value and subsequently measured at amortised cost.</p> <p><b>Terms &amp; conditions:</b> Deposits on Call do not have a maturity period and have an average interest rates of 4.3% (2023: 4.3%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Waste Collection Fees &amp; Associated Charges</b>	<p><b>Accounting Policy:</b> Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p><b>Carrying amount:</b> Approximates fair value (after deduction of any allowance).</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> Approximates fair value.</p>
<b>Liabilities - Creditors and Accruals Interest bearing borrowings</b>	<p><b>Accounting Policy:</b> Initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate.</p> <p><b>Terms &amp; conditions:</b> Secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.88% (2023: 1.7% - 5.65%).</p>
<b>Liabilities - Leases</b>	<p><b>Accounting Policy:</b> Accounted for in accordance with AASB 16 as stated in Note 11.</p>

##### Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Authority.

##### Risk Exposures

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. There is no material exposure to any individual debtor.

**Market Risk** is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of the Authority's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

**Liquidity Risk** is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.



### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 9 - FINANCIAL INSTRUMENTS (Cont.)

*Interest Rate Risk* is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority's incomes or expenditures.

#### Liquidity Analysis

2024	≤ 1 year	Maturity		Non-Interest Bearing	Total
		> 1 year ≤ 5 years	> 5 years		
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	1,634	-	-	-	1,634
Receivables	-	-	-	1,030	1,030
<b>Total</b>	<b>1,634</b>	<b>-</b>	<b>-</b>	<b>1,030</b>	<b>2,664</b>
<i>Financial Liabilities</i>					
Payables	-	-	-	1,048	1,048
Borrowings	2,089	6,766	1,644	-	10,499
<b>Total</b>	<b>2,089</b>	<b>6,766</b>	<b>1,644</b>	<b>1,048</b>	<b>11,547</b>

2023	≤ 1 year	Maturity		Non-Interest Bearing	Total
		> 1 year ≤ 5 years	> 5 years		
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	3,953	-	-	-	3,953
Receivables	-	-	-	718	718
<b>Total</b>	<b>3,953</b>	<b>-</b>	<b>-</b>	<b>718</b>	<b>4,671</b>
<i>Financial Liabilities</i>					
Payables	-	-	-	1,111	1,111
Borrowings	2,017	6,998	1,781	-	10,796
<b>Total</b>	<b>2,017</b>	<b>6,998</b>	<b>1,781</b>	<b>1,111</b>	<b>11,907</b>



# Financial Statements

## 2023-2024

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### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 10 - CAPITAL EXPENDITURE COMMITMENTS

The Authority has capital expenditure commitments totalling an estimated \$2.178 million as at reporting date.

#### NOTE 11 - LEASES

*Authority as a lessee*

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
<b>At 1 July 2023</b>	324	324
Additions of right-of-use-assets	-	-
Depreciation Charge	(259)	(259)
Adjustments to right-of-use-assets	-	-
<b>At 30 June 2024</b>	<b>65</b>	<b>65</b>

Set out below are the carrying amounts of lease liabilities and the movements during the period:

	\$'000
<b>At 1 July 2023</b>	365
Additions	-
Accretion of interest	9
Payments	(294)
Adjustments to lease liability	(4)
<b>At 30 June 2024</b>	<b>76</b>
<b>Current</b>	<b>76</b>
<b>Non-Current</b>	<b>-</b>

#### NOTE 12 - POST BALANCE DATE EVENTS

There were no events after reporting date that occurred that require to be reported.



### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

#### NOTE 13 - RELATED PARTY TRANSACTIONS

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the *Local Government Act 1999*. In all, 5 persons were paid the following total compensation:

	2024 \$'000	2023 \$'000
Salaries, allowances & other short term benefits	649	599
<b>TOTAL</b>	<b>649</b>	<b>599</b>

#### Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
Adelaide Hills Council	3,865	113	Provision of kerbside waste collection and hard waste collection services
City of Burnside	3,701	173	Provision of kerbside waste collection and hard waste collection services
City of Mitcham	3,556	224	Provision of kerbside waste collection and hard waste collection services
City of Norwood, Payneham & St Peters	3,325	78	Provision of kerbside waste collection and hard waste collection services
City of Prospect	1,719	91	Provision of kerbside waste collection and hard waste collection services
City of Unley	3,717	180	Provision of kerbside waste collection and hard waste collection services
Corporation of the City of Campbelltown	3,016	51	Provision of kerbside waste collection and hard waste collection services
Corporation of the Town of Walkerville	609	19	Provision of kerbside waste collection and hard waste collection services

The Related Parties disclosed above are equity owners of the Authority and are referred to as Member Councils. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No one Member Council individually has control of those policies.



# Financial Statements 2023-2024

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## CERTIFICATION OF AUDITOR INDEPENDENCE

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Accountants, Auditors  
& Business Consultants



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AUSTRALIA - NEW ZEALAND

### EASTERN WASTE MANAGEMENT AUTHORITY INC

#### GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2024

#### Statement by Auditor

I confirm that, for the audit of the financial statements of the Eastern Waste Management Authority Inc for the year ended 30 June 2024, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.

#### GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

**Tim Muhlhausler** CA, Registered Company Auditor  
Partner

Date: 30 September 2024

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### INDEPENDENT AUDITOR'S REPORT

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### INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the Eastern Waste Management Authority Inc

#### Opinion

We have audited the accompanying financial report of Eastern Waste Management Authority Inc (the Authority), which comprises the statements of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2024, and its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibility for the Financial Report

The Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as the Authority determines is 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 Authority is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Authority either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.

#### Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with 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 decision of users taken on the basis of this financial report.



### INDEPENDENT AUDITOR'S REPORT

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

- Identify and assess the risk 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 our 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, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design procedures that are appropriate in the circumstances, but for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability 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 represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Tim Muhlhausler** CA, Registered Company Auditor  
Partner

Date: 30 September 2024













**East Waste  
prides** itself  
on delivering  
**exceptional  
service** to the  
communities  
we serve.



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# ANNUAL REPORT

2023  
2024



# SUSTAINABLE WASTE MANAGEMENT THROUGH SHARED SERVICES



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# 1

## ABOUT AHRWMA

The Adelaide Hills Region Waste Management Authority is a Local Government Regional Subsidiary established by The Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and Rural City of Murray Bridge, pursuant to Section 43 of the *Local Government Act, 1999*.

Our Constituent Councils resolved to work together via the Authority to coordinate waste management and recycling within the region. Under our Charter the Authority's purpose is to facilitate, co-ordinate and undertake waste management including waste collection, treatment, disposal and recycling within the Region.

The Authority's business activities include landfill operations, resource recovery centre management, greens mulching and sales, hook-lift truck transport services and mobile concrete crushing services on behalf of and for the benefit of our Constituent Councils. The Authority also represents our Constituent Councils in relevant forums, provides technical waste and resource management advice and coordinates education services across the region.

The Authority operates a landfill facility, currently receiving over 56,000 tonnes of material annually, with approximately 46,000 tonnes being disposed to the active landfill cells. We have a strong focus to divert waste from landfill, extracting materials such as metals, construction and demolition waste, tyres and mattresses for processing and reuse.

The Brinkley and Heathfield Resource Recovery Centres receive over 12,000 tonnes of material annually, with approximately 8,700 tonnes recovered and diverted from landfill – a diversion rate of 72%. We recover resources such as E-waste, chemical containers, polystyrene, cardboard, tyres, mattresses, green organics and concrete. We also receive household chemicals and batteries for environmentally appropriate storage, management and disposal.

Our reviewed Charter was Gazetted in June 2022 and under this Charter our five-member Board, including an Independent Chair was established. Our Audit Committee Terms of Reference was reviewed in February 2023 establishing a new Audit and Risk Committee, including two independent members being appointed.





POPULATION  
**137,833**

**5048.7**  
SQUARE KMS

**26.7**  
PEOPLE PER  
SQUARE KM

## OUR REGION



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# FROM THE INDEPENDENT CHAIRPERSON

I am pleased to present the Annual Report for the 2023-24 fiscal year.

Our highlights include successfully diverting over 18,700 tonnes of waste from landfill, surpassing our previous results and demonstrating our ongoing commitment to reducing adverse environmental impacts. Our initiatives in waste diversion and reprocessing have not only minimised landfill use but also supported our Constituent Councils in achieving their sustainability goals.

The Heathfield Resource Recovery Centre continued to be a critical asset in managing challenging waste streams. We expanded our drop-off facilities and saw a significant increase in the safe disposal of hazardous materials, including over fifty tonnes of chemicals. This has played a vital role in protecting our environment and ensuring the safety of our communities.

A significant milestone this year was the finalisation of the Adelaide Hills Region Waste Management Authority Strategic Plan—a shared vision for 2034. This ten-year plan outlines our aspirations to work collaboratively for the benefit of our environment and communities. As the waste and resource recovery landscape continues to evolve, this Strategic Plan positions the Authority to respond proactively, reshaping our services to maximise benefits for our Constituent Councils.

The Strategic Plan not only recognises the Authority as a provider of essential services but also highlights our role in leadership and education within the waste and resource management sector. It addresses the need to continue to reduce waste, build a circular economy, and respond to changing compliance measures. One of the highlights of this year was the introduction of a Circular Economy Officer to our team. This role has already made a considerable impact, driving forward initiatives that align with our long-term strategic goals.

Our commitment to workplace health and safety (WHS) remains a cornerstone of our operations. We are pleased to report another year with no lost time injuries, underscoring our dedication to maintaining a safe working environment. We received recognition last year for our WHS training competency process which has served to motivate us to continue to uphold these high standards.

Financially, we have continued to perform well, achieving a surplus that will be reinvested in maintaining and upgrading our assets and infrastructure. This financial strength ensures that we can continue to deliver quality services and meet the evolving needs of our Constituent Councils.

**WE ARE EXCITED  
ABOUT THE  
OPPORTUNITIES  
AHEAD**



I would like to extend my sincere thanks to our Executive Officer, Leah Maxwell, for her exceptional leadership and dedication. Leah's contribution has been significant, and she will be missed as she moves on to new challenges. I also want to acknowledge the hard work and commitment of our entire staff, whose efforts are the driving force behind our achievements.

I would also like to express my gratitude to our Board Members and the Audit and Risk Committee for their continued guidance and leadership. Their expertise has been crucial in navigating the complexities of our operations and in steering the Authority towards success.

To our Constituent Councils, thank you for your continued support and partnership. We look forward to continuing to work together to deliver on our shared goals.

The Authority remains steadfast in its commitment to good governance, sustainability, and innovation. We are excited about the opportunities ahead and confident in our ability to continue delivering exceptional waste and resource management services for our Councils and communities.

## **ADRIAN SKULL**

Independent Chairperson



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# GOVERNANCE

## BOARD MEMBERS JUNE 2024

The Authority is administered by a Board in accordance with the requirements of the Local Government Act, the Authority's Charter and applicable policies. The Board is responsible for the overall governance, management and strategic direction, ensuring that the Authority acts in accordance with its Charter. The Board's responsibilities include development of strategic and business directions and strategies aimed at improving the business of the Authority. The Board appoints an Executive Officer responsible for implementing the Board's vision and managing the day-to-day operations of the Authority.

### INDEPENDENT CHAIR



**ADRIAN SKULL**  
6 of 6 Meetings

### MOUNT BARKER DISTRICT COUNCIL



**ALEX OULIANOFF**  
Board Member  
6 of 6 Meetings



**IAN GROSSER**  
Deputy Board  
Member

### ADELAIDE HILLS COUNCIL



**CR LUCY HUXTER**  
Board Member  
4 of 6 Meetings



**JOHN MCARTHUR**  
Deputy Board  
Member  
2 Meetings

### RURAL CITY OF MURRAY BRIDGE



**CR TOM HAIG**  
Board Member  
4 of 6 Meetings



**BRAD WARNCKEN**  
Deputy Board  
Member  
2 Meetings

### ALEXANDRINA COUNCIL



**CR MICHAEL SCOTT**  
Board Member  
3 of 6 Meetings



**ALAN HARVEY**  
Deputy Board  
Member

## AUDIT AND RISK COMMITTEE

The Board endorsed that an Audit Committee be established at the meeting held on 17 November 2011, with the name later changed to Audit and Risk Committee (ARC). The current version ARC Terms of Reference (ToR) was endorsed in June 2024. The ARC currently consists of two Independent Members and one sitting Board Member. The Authority is in the process of recruiting a third Independent Member.

The Audit and Risk Committee provides independent assurance and advice to the Board on accounting, financial management, internal controls, risk management and governance matters. The Committee as a whole, has outstanding skills, knowledge and experience in finance, governance, law, local government, commerce and strategic planning. The Committee is a valuable resource for the Authority. The committee has provided an Annual Report to the Board, which is an appendix to this report.



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# ACHIEVEMENT HIGHLIGHTS

## GOAL 1: BEST PRACTICE

### PHYTOCAP TRIAL

The EPA have recently approved the Capping and Closure Plan. We are now working on a phytocap design to trial on cell 6. A phytocap utilises more soil, mulch and indigenous plant species compared to a traditional cap made of clay. The aim is to mitigate the volume of rainwater entering the cell whilst increasing biodiversity on site.

### CONCRETE CRUSHING CAMPAIGN

Concrete, a valuable recoverable resource, can be processed into rubble for use in applications like road base. In 2024, the Authority executed a concrete crushing campaign, converting 1,891 tonnes of waste concrete into rubble. This material was rigorously tested by an independent accredited provider for any harmful chemicals or minerals, and was deemed safe for use. Additionally, the Authority enhanced its stockpile management by updating signage to clearly distinguish between rubble awaiting testing and that which has passed safety evaluations. This initiative aligns with the Authority's commitment to sustainable resource recovery and environmental safety.

### NEW RESOURCE RECOVERY CENTRE SUPERVISOR ROLE

The implementation of the new RRC Supervisor role has enhanced operations at both the Brinkley and Heathfield sites. With the supervisor's focused efforts on optimising processes, we've achieved notable improvements in green waste management and a marked increase in efficiency across both sites. This role has been key in driving improvements across the business, reinforcing the Authority's commitment to operational excellence and sustainability.



## GOAL 2: COLLABORATE

### KNOWLEDGE SHARING FORUMS

These forums are an opportunity for our colleagues at Constituent Councils and aligned organisations to meet, talk and learn. The aim is to support each other to enact best practice in our respective roles. Two forums have been facilitated in the past six months, both having solid attendance and feedback.

### REGIONAL EDUCATION PLAN 2024-29

This Regional Education Plan is designed to deliver impactful, targeted education programs across the region. Aligned with the South Australian government's priorities for building a Circular Economy, the plan focuses on enhancing community knowledge, attitudes, and behaviours to maximise resource recovery and reduce landfill waste at Brinkley. It supports the Authority's Strategic Plan, particularly the goal of fostering an empowered community.



## GOAL 3: EMPOWERED COMMUNITY

### RECYCLING HUBS HAVE BEEN INSTALLED AT AHC AND RCMB LIBRARIES

Residents of the Adelaide Hills Council and Rural City of Murray Bridge can now deposit a range of recyclable materials at their libraries: Coventry (Stirling), Gumeracha, Woodside and Murray Bridge. Materials collected via the Hubs will be transferred to the Heathfield Resource Recovery Centre. The Hubs serve not only to increase convenience to residents, but also to act as a passive community education tool, reminding people that items such as batteries, X Rays and e-waste are resources that should be recovered for recycling and reuse.



### BIOCHAR BASICS COURSE

The course was hosted by Maccy Biochar, a community organisation located in Macclesfield, and funded by the Authority with great results. Participant evaluation highlighted that their knowledge and interest around Biochar has increased due to the session, and participants took a free bag of biochar home with them. The course was so successful the next one is already being planned.

### EDUCATIONAL BUS TOURS OF BRINKLEY WASTE AND RECYCLING FACILITY

The Authority has launched bus tours at the Brinkley site, with over 50 participants so far, including community members, teachers, scientists, and Elected Members. The tours explore topics such as "Where does your waste go?", "How do landfills protect human health?", and "What determines recycling or disposal pathways?". Feedback has been overwhelmingly positive about our extensive recycling efforts and strong environmental practices. The Authority will partner with KESAB to continue offering these community tours.

### COMMUNITY EDUCATION SESSIONS

During the year, the Authority has conducted community education sessions to various school and community groups, including Heathfield High School, Meadows Primary School, the Australian Science and Maths School, Flinders University, Urrbrae TAFE, and the Mount Barker Lions Club. These sessions offer engaging educational experiences, including activities like a walking tour of the Heathfield Resource Recovery Centre.

## GOAL 4: GOOD GOVERNANCE

### FINAL STRATEGIC PLAN 2024-34

Ongoing changes in the waste and resource recovery landscape offered the Authority the opportunity to adapt and refine its services to maximise benefits for our Constituent Councils. This Strategic Plan acknowledges the Authority's role as a leader, service provider, and educator in waste and resource management. Developed during a period of shifting priorities and increased environmental focus, the plan addresses the need for future waste reduction, the promotion of a circular economy, and the implications of evolving compliance requirements.

### ASSET MANAGEMENT

During the year the Authority renewed 74% of the assets that had been planned for replacement as per the Asset Management Plan, including the excavator and dump truck. The hooktruck was tendered and has been awarded, with delivery expected in December 2024. Cell 9 expansion was completed during the year with approval for use given by the EPA in April. The Authority is now planning the design of Cell 10.



### APPROVED RECYCLER

The Authority has been recognised as an Approved Recycler by the Australian Bedding Stewardship Scheme (ABSS), which oversees the responsible management of 1.8 million mattresses disposed of annually in Australia. The Authority handles 169 tonnes of mattresses and bases each year, consolidating them at the Brinkley site for shredding. Springs are recycled as scrap metal and the flock is disposed of safely. This recognition by ABSS enhances public awareness of mattress recycling, fosters collaboration with other organisations, supports advancements in recycling technology and strives to reduce costs.

### GREEN INDUSTRIES SA GRANT FUNDING

The Authority was successful in receiving a co-funded infrastructure grant through GISA for two excavator attachments that support resource recovery. A magnet which efficiently assists with removing and collecting steel from mixed waste, waste concrete, and post-mattress processing cleanup, and a rotating demolition grab to enhance sorting and separating of mixed waste.







**MAGNET ATTACHMENT  
CO-FUNDED BY GISA**

## MANAGING DIFFICULT WASTE STREAMS AND DRIVING A CIRCULAR ECONOMY

### Diverted, Recovered and Reprocessed

**330 tonnes** of cardboard

**393 tonnes** of metal and batteries

**169 tonnes** of mattresses

**36 tonnes** of tyres

**19 tonnes** of polystyrene and hard plastics

**82 tonnes** of E-waste

**0.6 tonnes** of x-rays

# Over 5,000 tonnes

OF GREEN ORGANICS PROCESSED IN TO MULCH AND COMPOST

SAFELY DISPOSED

# 64 tonnes

OF CHEMICALS

# Over 9,600 tonnes

OF SOIL, CONSTRUCTION AND DEMOLITION MATERIAL DIVERTED FROM LANDFILL

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# PERFORMANCE AGAINST BUSINESS PLAN

Actions, Targets and Measures	Measurable Outcome	Status
<b>Establish the landfill to be a model and leading-edge regional facility. Utilise the landfill and resource recovery centres as educational tools where possible.</b>	Information regarding the opportunity for site tours will be placed on the website. Site used for educational purposes (tours/presentations/photos and articles).	Implemented. Educational tours and information sessions advertised on the website for residents, community groups and schools. Booking details are provided on the website for the education sessions, which are advertised as informative, engaging and adaptable to any age group.
<b>Continue to implement media and advertising programs aiming to increase education across the region.</b>	Manage an updated website and increase social media presence.	Achieved and ongoing. 100% increase in social media. Facebook page utilised to provide educational material and waste information. Presence on 5MU, Murray Valley Standard, Hills Courier and Hills Wanderer Magazine as well as the Authority's own newsletter - 'In the Circular'.
<b>Consider landfill gas management at the Brinkley Landfill site.</b>	LFG management investigated, considered and a report presented to the Board.	Complete.
<b>Embrace the waste hierarchy and circular economy principles - the Authority will aim to assist and positively influence the recycling markets as much as possible via its operations and services.</b>	Authority activities, operations and projects align with waste hierarchy and circular economy.	Achieved and ongoing. We continue to divert waste from landfill where possible and ensure our activities align with the waste hierarchy and circular economy.
<b>Implement staged capping and closure of Brinkley landfill cells in accordance with capping and closure plan.</b>	Capping completed in accordance with plan.	Ongoing. Detailed capping design for cells 6a, 6b and 7 being undertaken. EPA approval received for a three year phytocap trial.
<b>Continue to manage the Brinkley Landfill site and cell construction to maintain adequate airspace for waste disposal needs.</b>	Ongoing review and assessment completed.	Cell 9 extension complete and approved for use. Planning of Cell 10 design.
<b>Manage the Brinkley Landfill as a compliant facility.</b>	All EPA compliance requirements are met.	Complete. Ongoing requirement.
<b>Communicate with Constituent Councils regarding annual tonnage budget estimations.</b>	Annual advice provided.	Complete. Ongoing requirement.

Actions, Targets and Measures	Measurable Outcome	Status
<b>Hold quarterly meetings with key senior staff from each of the Constituent Councils to consider Council priorities.</b>	A minimum of four meetings held.	Complete and ongoing.
<b>EO and Independent Chair meet with Constituent Council CEOs or appointees annually.</b>	Annual meetings undertaken.	Complete and ongoing.
<b>Consider opportunities to develop the hooklift services.</b>	Additional services secured where available.	Complete and ongoing. Service has expanded during the year by more than 7%.
<b>Continue to operate the Resource Recovery Centres efficiently, with a focus on resource recovery, waste hierarchy and cost effectiveness.</b>	Continue to divert waste from landfill where possible. Maintain the net result where possible and work towards a break-even position.	Complete. Ongoing requirement.
<b>Continue to explore options to coordinate Constituent Council waste services where cost savings can be identified and progressively implement approved shared services across Constituent Councils.</b>	Shared services implemented where there is benefit to Constituent Councils.	Ongoing.
<b>Represent Constituent Councils in the waste and resource recovery sector.</b>	Provide responses on behalf of Constituent Councils to State, Federal and other communications regarding legislation/ policy changes etc. Attend WMRR meetings and actively participate in State and Federal waste/ resource recovery LGA/State/ Federal/ industry groups.	Ongoing requirement. Executive Officer chaired WMRR meetings and presented at the Waste 2024 Conference held 14-16 May 2024 in Coffs Harbour, the industry's leading waste management conference in Australia.
<b>Implement the Waste and Resource Management Plan and action the initiatives identified within this plan.</b>	Waste and Resource Recovery Plan implemented.	Circular Economy Officer role created. Collaboration with Councils and industry professionals. RRC improvements made. Key plant procured for enhanced and safer resource recovery. Though the Authority has made good progress, this plan is now replaced by the Strategic Plan 2024/34 and the Regional Education Plan 2024/29, which will guide our future efforts.
<b>Continue to establish itself as an expert in the field of waste and resource management and act as an information source for Constituent Councils and their communities.</b>	Information provided to Constituent Councils and communities on an ongoing basis. EO or delegate will attend WMRR meetings. EO or delegate will attend at least 2 waste and recycling specific events annually.	Complete. EO presided as Chair for WMRR and attended 7 meetings. Attended and presented at the Waste 2024 Conference. Attended Waste Expo Australia.

Actions, Targets and Measures	Measurable Outcome	Status
<b>Consider opportunities for innovative business development.</b>	Opportunities considered and implemented where beneficial.	Ongoing.
<b>Finalise the 10-year Strategic Plan.</b>	Final plan adopted and implemented.	Complete.
<b>Continue to review and update WHS policies and systems.</b>	WHS and policies reviewed on schedule.	Complete. Ongoing requirement.
<b>Update procurement documentation and templates.</b>	Documents updated and templates established.	Complete.
<b>Work with the LGA Mutual Liability Scheme to ensure the Authority is meeting requirements.</b>	Meeting held with scheme reps and programs implemented where required.	Complete. Ongoing requirement.
<b>Ensure staff progression and business continuity planning and consider upskilling opportunities.</b>	Staff upskilled where possible.	Ongoing. 18 staff had external training in a wide range of areas, upskilling staff for their current and future roles within the Authority.

## FINANCIAL INDICATORS

The Authority's financial indicator performance targets assist in ensuring the long term financial sustainability of the Authority.

Indicators	Long Term Adopted Target	Original Budget	Year End Actual
<b>Operating Surplus/(Deficit)</b>	2%	2%	4%
<b>Net Financial Liabilities Ratio</b>	55%	22%	22%
<b>Interest Cover Ratio</b>	1%	0%	0%
<b>Asset Renewal Funding Ratio</b>	100%	123%	74%

The year end operating surplus/(deficit) ratio is stronger than the original budget. It has exceeded the ratio's long term target and shows 4% of the Authority's total revenue is available to fund proposed capital expenditure.

The net financial liabilities ratio for the end of the year is lower than the long term target. This ratio has been consistently low over recent years which indicates the Authority's ability to meet financial obligations from operating revenue remains strong.

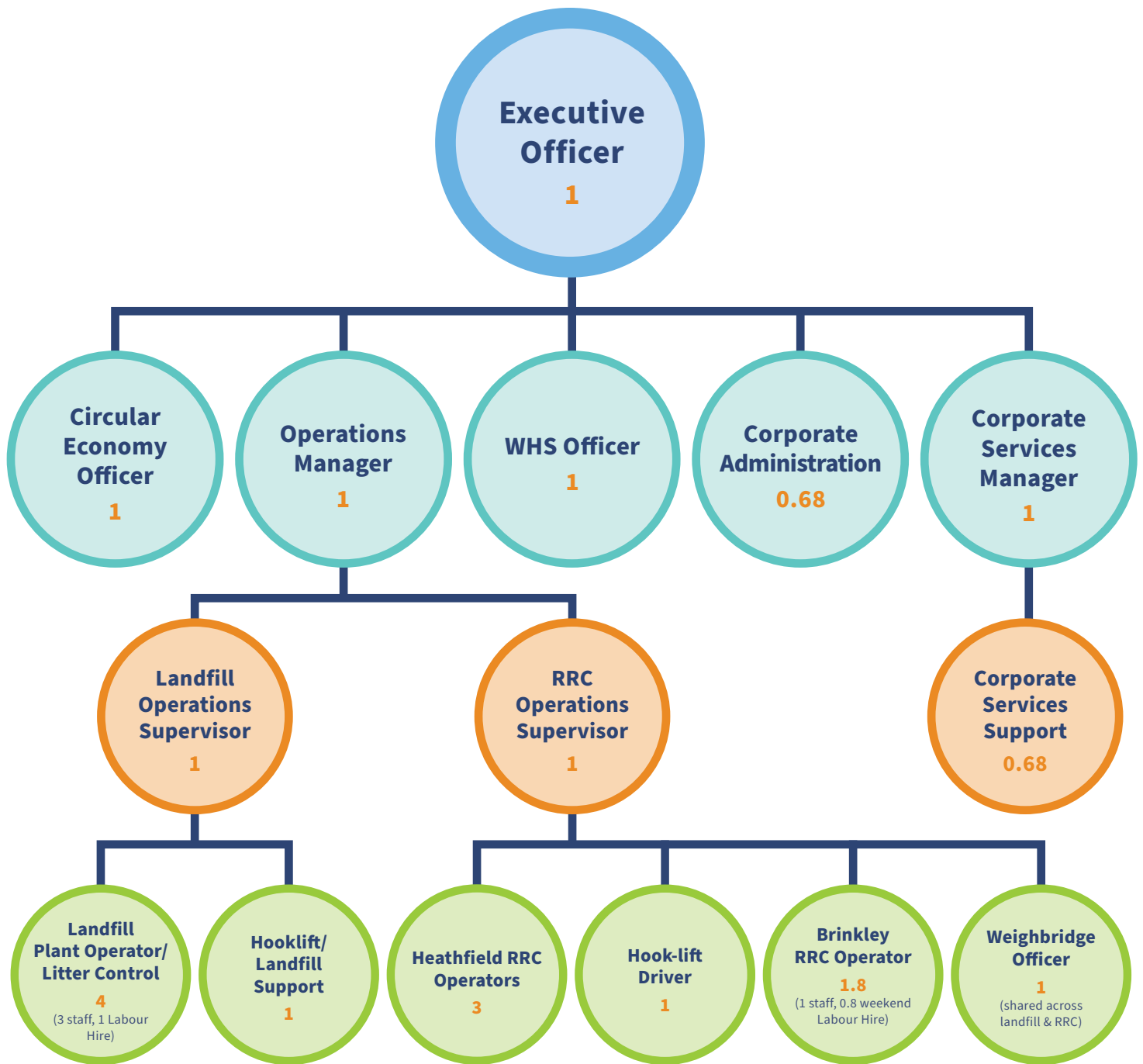
Interest cover ratio indicates the Authority has used 0% of operating revenue to pay interest expenses.

The asset renewal funding ratio is a measurement of the planned capital that was renewed during the year. The ratio did not meet original budget because our hooktruck was tendered during FY2024 but will not be delivered and paid for until FY2025.

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# ORGANISATION CHART

2023/24



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# AUDITED FINANCIAL STATEMENTS



**Adelaide Hills Region Waste  
Management Authority  
General Purpose Financial Reports  
for the year ended 30 June 2024**



**Adelaide Hills Region Waste Management Authority**  
**General Purpose Financial Reports**  
**for the year ended 30 June 2024**

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**Adelaide Hills Region Waste Management Authority**  
**Annual Financial Statements**  
**for the year ended 30 June 2024**

**CERTIFICATION OF FINANCIAL STATEMENTS**

We have been authorised by the Authority to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



.....  
Sarah O'Flaherty  
**ACTING EXECUTIVE OFFICER**



.....  
Adrian Skull  
**CHAIRPERSON**

Date: 23 September 2024

**Adelaide Hills Region Waste Management Authority**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2024**

		2024	2023
	Notes	\$	\$
<b>INCOME</b>			
User charges	2	6,726,942	6,157,023
Grants, subsidies and contributions - Operating	2	21,600	15,000
Investment income	2	62,843	18,014
Other income	2	3,036,761	2,674,892
<b>Total Income</b>		<b>9,848,146</b>	<b>8,864,929</b>
<b>EXPENSES</b>			
Employee costs	3	2,230,086	1,814,004
Materials, contracts & other expenses	3	6,162,497	5,821,230
Depreciation, amortisation & impairment	3	1,049,320	810,157
Finance costs	3	36,837	7,709
<b>Total Expenses</b>		<b>9,478,740</b>	<b>8,453,100</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>369,406</b>	<b>411,829</b>
Asset disposal & fair value adjustments	4	80,282	16,270
<b>NET SURPLUS / (DEFICIT)</b>		<b>449,688</b>	<b>428,099</b>
transferred to Equity Statement			428,099
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>449,688</b>	<b>428,099</b>

This Statement is to be read in conjunction with the attached Notes.

**Adelaide Hills Region Waste Management Authority**  
**Statement of Financial Position**  
**as at 30 June 2024**

	Notes	2024 \$	2023 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & cash equivalents	5	1,740,142	1,478,418
Trade & other receivables	5	850,340	956,920
Inventories	5	14,321	10,554
<b>Total Current Assets</b>		<u>2,604,803</u>	<u>2,445,892</u>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	6	6,377,037	4,670,029
<b>Total Non-current Assets</b>		<u>6,377,037</u>	<u>4,670,029</u>
<b>Total Assets</b>		<u>8,981,840</u>	<u>7,115,921</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	7	1,202,165	975,952
Borrowings	7	53,598	51,170
Provisions	7	301,946	269,474
<b>Total Current Liabilities</b>		<u>1,557,709</u>	<u>1,296,596</u>
<b>Non-current Liabilities</b>			
Borrowings	7	36,836	90,434
Provisions	7	3,164,808	1,956,092
<b>Total Non-current Liabilities</b>		<u>3,201,644</u>	<u>2,046,526</u>
<b>Total Liabilities</b>		<u>4,759,353</u>	<u>3,343,122</u>
<b>NET ASSETS</b>		<u>4,222,487</u>	<u>3,772,799</u>
<b>EQUITY</b>			
Accumulated surplus		<u>4,222,487</u>	<u>3,772,799</u>
<b>TOTAL EQUITY</b>		<u>4,222,487</u>	<u>3,772,799</u>

This Statement is to be read in conjunction with the attached Notes.

**Adelaide Hills Region Waste Management Authority**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2024**

		Accumulated Surplus	TOTAL EQUITY
<b>2024</b>	<b>Notes</b>	<b>\$</b>	<b>\$</b>
Balance at end of previous reporting period		3,772,799	3,772,799
<b>Net Surplus / (Deficit) for Year</b>		449,688	449,688
<b>Balance at end of period</b>		4,222,487	4,222,487
<b>2023</b>			
Balance at end of previous reporting period		3,344,700	3,344,700
<b>Net Surplus / (Deficit) for Year</b>		428,099	428,099
<b>Balance at end of period</b>		3,772,799	3,772,799

This Statement is to be read in conjunction with the attached Notes.

**Adelaide Hills Region Waste Management Authority**  
**Statement of Cash Flows**  
**for the year ended 30 June 2024**

	Notes	2024 \$	2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i>Receipts:</i>			
User charges		6,742,683	6,020,093
Investment receipts		62,584	13,000
Grants utilised for operating purposes		21,600	15,000
Other revenues		3,105,246	3,204,067
<i>Payments:</i>			
Employee costs		(2,190,117)	(1,770,067)
Materials, contracts & other expenses		(5,903,535)	(5,774,423)
Finance payments		(8,267)	(8,474)
<b>Net Cash provided by (or used in) Operating Activities</b>		<u>1,830,194</u>	<u>1,699,196</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i>Receipts:</i>			
Sale of replaced assets		145,528	149,265
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(688,528)	(1,079,713)
Expenditure on new/upgraded assets		(974,300)	(117,326)
<b>Net Cash provided by (or used in) Investing Activities</b>		<u>(1,517,300)</u>	<u>(1,047,774)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<i>Receipts:</i>			
Proceeds from borrowings		-	-
<i>Payments:</i>			
Repayments of borrowings		-	(175,248)
Repayment of principal portion of lease liabilities		(51,170)	(48,825)
<b>Net Cash provided by (or used in) Financing Activities</b>		<u>(51,170)</u>	<u>(224,073)</u>
<b>Net Increase (Decrease) in cash held</b>		<u>261,724</u>	<u>427,348</u>
Cash & cash equivalents at beginning of period	8	<u>1,478,418</u>	1,051,069
<b>Cash &amp; cash equivalents at end of period</b>	8	<u>1,740,142</u>	<u>1,478,418</u>

This Statement is to be read in conjunction with the attached Notes.

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 1 - Material Accounting Policies**

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**1 Basis of Preparation**

**1.1 Compliance with Australian Accounting Standards**

This general purpose financial report has been prepared on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The Adelaide Hills Region Waste Management Authority is a Local Government Section 43 regional subsidiary under the control of Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and Rural City of Murray Bridge.

**1.2 Historical Cost Convention**

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

**1.3 Critical Accounting Estimates**

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying the Authority's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are material to the financial statements are specifically referred to in the relevant sections of these Notes.

**1.4 Rounding**

All amounts in the financial statements have been rounded to the nearest dollar.

**2 The Local Government Reporting Entity**

Adelaide Hills Region Waste Management Authority operates as a regional subsidiary pursuant to Section 43 of the Local Government Act 1999 and Section 25 of the Local Government Implementation Act 1999, and has its principal place of business at c/- of Mount Barker District Council, 6 Dutton Road, Mount Barker. These financial statements have been prepared for use by Constituent Councils of the Authority.

**3 Income recognition**

**3.1 Revenue**

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Authority obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

**4 Cash, Cash Equivalents and Other Financial Instruments**

**4.1 Cash, Cash Equivalent Assets**

Cash assets include all amounts readily convertible to cash on hand at the Authority's option with an immaterial risk of changes in value with a maturity of three months or less from the date of acquisition.

**4.2 Other Financial Instruments**

Receivables are generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 9.

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 1 - Material Accounting Policies**

**5 Inventories**

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

**6 Infrastructure, Property, Plant & Equipment**

**6.1 Initial Recognition**

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

**6.2 Materiality**

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 6. No capitalisation threshold is applied to the acquisition of land or interests in land.

**6.3 Subsequent Recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure.

**6.4 Depreciation of Non-Current Assets**

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Authority, best reflects the consumption of the service potential embodied in those assets.

Major depreciation periods for each class of asset are shown in Note 6. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

**6.5 Borrowing Costs**

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

**7 Payables**

**7.1 Goods & Services**

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

**7.2 Payments Received in Advance**

Amounts (other than grants) received from external parties in advance of service delivery, are recognised as liabilities until the service is delivered.



**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 1 - Material Accounting Policies**

**8 Borrowings**

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables".

**9 Provisions**

**9.1 Employee Benefits**

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on-costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for sick leave as Authority 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. The Authority does not make payment for untaken sick leave.

**Superannuation:**

The Authority makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and the Authority's involvement with the schemes are reported in Note 16.

**9.2 Provisions for reinstatement, restoration, rehabilitation**

Expenditures relating to ongoing rehabilitation and restoration reduce any provision previously established.

The Authority recognises a capping liability for all past and present active landfill cell operational areas, for which capping rehabilitation works have not yet been completed.

The Authority recognises a capping liability for a historical cell given it is believed that it will be responsible for capping this area in future years and has accordingly recognised a liability. The Authority however is not presently obligated to undertake this work given the liability to cap the cell resides with the existing owners of the site.

The Authority has calculated the liability based on the Environmental Protection Authority South Australia (EPA) approved alternate capping design. Assumptions for the capping provision which have been internally revised based on managements best estimates however assumptions have not yet been verified by a qualified engineering consultant. ACT Williams has been engaged to conduct the capping trial which is estimated to be complete FY2027. The trial will provide accurate costing information which may result in further increases to the liability needing to be recorded in future periods.

The Authority annually monitors the liability recorded for landfill rehabilitation and restoration estimates and make adjustment to the liability as required ensuring an accurate projected cost of the liability is showing in the Statement of Financial Position. The Authority will be undertaking further detailed reviews of all rehabilitation and restoration liability costs in future years with the assistance of external consultants to ensure all projected costs have been independently verified. This was last reviewed and revalued by Golder Associates Ltd on 29 July 2019. A further review will occur after completion of the capping trial in 2027.

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 1 - Material Accounting Policies**

**10 Leases**

The Authority recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, being the land leased at Brinkley Landfill.

i) Right-of-use assets

The Authority recognises right-of-use assets as at commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful life.

ii) Lease liabilities

At the commencement date, the Authority recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Authority uses its incremental borrowing rate or the interest rate implicit in the lease.

**11 Goods & Services Tax**

In accordance with interpretation of Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 2 - INCOME**

	Notes	2024 \$	2023 \$
<b>USER CHARGES</b>			
Waste processing and disposal fees		<b>6,726,942</b>	6,157,023
		<b><u>6,726,942</u></b>	<b><u>6,157,023</u></b>
<b>INVESTMENT INCOME</b>			
Interest on investments		<b>62,843</b>	18,014
		<b><u>62,843</u></b>	<b><u>18,014</u></b>
<b>OTHER INCOME</b>			
Consultancy service		<b>2,959</b>	9,726
Resource recovery centre income		<b>2,137,862</b>	1,777,999
Resource recover centre recuperation		<b>85,632</b>	120,570
Transport income		<b>437,066</b>	404,709
Fuel tax rebate		<b>78,928</b>	57,159
Machinery charge out		<b>118,577</b>	103,320
Recycled income		<b>27,425</b>	46,838
Sundry		<b>148,312</b>	154,571
		<b><u>3,036,761</u></b>	<b><u>2,674,892</u></b>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Sundry		<b>21,600</b>	15,000
		<b><u>21,600</u></b>	<b><u>15,000</u></b>
<b>Sources of grants</b>			
Other	Notes	<b>21,600</b>	15,000
		<b><u>21,600</u></b>	<b><u>15,000</u></b>

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 3 - EXPENSE**

	Notes	2024 \$	2023 \$
<b>EMPLOYEE COSTS</b>			
Salaries and wages		1,642,869	1,392,629
Employee leave expense		245,101	159,688
Superannuation - defined contribution plan contributions	16	197,647	142,868
Superannuation - defined benefit plan contributions	16	7,979	5,785
Workers' compensation insurance		44,887	41,663
Other employment related costs		91,603	71,371
<b>Total Operating Employee Costs</b>		<b>2,230,086</b>	<b>1,814,004</b>
<b>Total Number of Employees</b>		<b>19</b>	<b>18</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		5,582	5,405
Subtotal - Prescribed Expenses		5,582	5,405
<u>Other Materials, Contracts &amp; Expenses</u>			
Materials, contractors and other		190,327	417,944
Resource recovery centre expenses		1,513,172	1,240,894
Consultants		19,706	42,097
Administration and Board		127,629	135,220
EPA licence fee		10,469	9,986
Repairs and maintenance		279,455	199,387
Insurance and legal		63,200	57,129
EPA waste levy paid		3,574,650	3,372,177
Parts, accessories & consumables		363,998	323,355
Sundry		14,309	17,636
Subtotal - Other Materials, Contracts & Expenses		6,156,915	5,815,825
		<b>6,162,497</b>	<b>5,821,230</b>

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 3 - EXPENSE con't**

		2024	2023
	Notes	\$	\$
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Road infrastructure		5,672	5,534
Buildings		15,853	15,686
Vehicles		43,608	32,258
Plant and equipment		440,813	394,950
Landfill cells		208,781	150,165
Leachate pond		8,696	8,697
Landfill rehabilitation		73,882	19,030
Landfill cell capping		203,472	135,294
Right of use assets	15	48,543	48,543
		<u>1,049,320</u>	<u>810,157</u>
<b>FINANCE COSTS</b>			
Interest on leases		8,267	6,593
Unwinding of present value discounts		28,570	-
		<u>36,837</u>	<u>7,709</u>

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS**

		2024	2023
Notes	\$	\$	\$
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal	145,528	149,265	
Less: Carrying amount of assets sold	65,246	132,995	
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	<b>80,282</b>	<b>16,270</b>	

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 5 - CURRENT ASSETS**

		2024	2023
<b>CASH &amp; EQUIVALENT ASSETS</b>	<b>Notes</b>	<b>\$</b>	<b>\$</b>
Cash on hand and at bank		421,383	470,195
Deposits at call		1,318,759	1,008,223
		<u>1,740,142</u>	<u>1,478,418</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Accrued revenues		91,648	184,818
Debtors - general		758,692	772,102
		<u>850,340</u>	<u>956,920</u>
<b>INVENTORIES</b>			
Stores and materials		14,321	10,554
		<u>14,321</u>	<u>10,554</u>

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)**

	2023				2024			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Road infrastructure	-	138,352	(55,409)	82,943	-	145,243	(61,081)	84,162
Buildings	-	283,676	(136,930)	146,746	-	283,676	(152,783)	130,893
Vehicles	-	183,567	(87,470)	96,097	-	276,895	(50,021)	226,874
Plant and equipment	-	4,103,801	(1,710,293)	2,393,508	-	4,484,979	(1,959,687)	2,525,292
Landfill cells	-	2,559,142	(1,747,156)	811,986	-	3,421,264	(1,955,937)	1,465,327
Leachate pond	-	173,938	(80,197)	93,741	-	173,938	(88,893)	85,045
Landfill rehabilitation	452,668	-	(308,963)	143,705	644,938	-	(382,845)	262,093
Landfill cell capping	1,587,807	-	(834,368)	753,439	2,554,283	-	(1,037,840)	1,516,443
WIP	-	18,413	-	18,413	-	-	-	-
Right of use assets	-	323,623	(194,172)	129,451	-	323,623	(242,715)	80,908
<b>Total IPP&amp;E</b>	<b>2,040,475</b>	<b>7,784,512</b>	<b>(5,154,958)</b>	<b>4,670,029</b>	<b>3,199,221</b>	<b>9,109,618</b>	<b>(5,931,802)</b>	<b>6,377,037</b>
<b>Comparatives</b>	<b>1,998,289</b>	<b>7,493,826</b>	<b>(5,118,159)</b>	<b>4,373,956</b>	<b>2,040,475</b>	<b>7,784,512</b>	<b>(5,154,958)</b>	<b>4,670,029</b>

*This Note continues on the following pages.*



**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

	Carrying Amounts Movement During the Year									2024
	2023								2023	
	\$	\$							\$	\$
Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Adjustment	Carrying Amount	
	New / Upgrade	Renewals				In	Out			
Road infrastructure	82,943	6,891	-	-	(5,672)	-	-	-	-	84,162
Buildings	146,746	-	-	-	(15,853)	-	-	-	-	130,893
Vehicles	96,097	50,681	148,201	(24,497)	(43,608)	-	-	-	-	226,874
Plant and equipment	2,393,508	73,019	540,327	(40,749)	(440,813)	-	-	-	-	2,525,292
Landfill cells	811,986	843,709	-	-	(208,781)	-	18,413	-	-	1,465,327
Leachate pond	93,741	-	-	-	(8,696)	-	-	-	-	85,045
Landfill rehabilitation	143,705	-	-	-	(73,882)	-	-	-	192,270	262,093
Landfill cell capping	753,439	-	-	-	(203,472)	-	-	-	966,476	1,516,443
WIP	18,413	-	-	-	-	-	-	(18,413)	-	-
Right of use assets	129,451	-	-	-	(48,543)	-	-	-	-	80,908
<b>Total IPP&amp;E</b>	<b>4,670,029</b>	<b>974,300</b>	<b>688,528</b>	<b>(65,246)</b>	<b>(1,049,320)</b>	<b>-</b>	<b>18,413</b>	<b>(18,413)</b>	<b>1,158,746</b>	<b>6,377,037</b>
<i>Comparatives</i>	<i>4,373,956</i>	<i>117,326</i>	<i>1,079,713</i>	<i>(132,995)</i>	<i>(810,157)</i>	<i>-</i>	<i>36,500</i>	<i>(36,500)</i>	<i>42,186</i>	<i>4,670,029</i>

*This note continues on the following pages.*

**Coalface South Australia**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 6 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

**Valuation of Assets**

**General Valuation Principles**

Certain asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset. Where applicable, accumulated depreciation calculated on the basis of such cost reflects the already consumed or expired future economic benefits of the asset.

**Capitalisation thresholds** used by the Authority for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	1,000
Other Plant & Equipment	1,000
Road construction & reconstruction	10,000

**Estimated Useful Lives:** Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment	
Office Equipment	3 to 5 years
Other Plant & Equipment	3 to 20 years
Infrastructure	
Unsealed Roads	15 years
Fencing	15 years
Water Tanks	30 years
Litter Fence	5 years
Pumps	5 years
Monitor Bore	10 years
Buildings	20 years
Roads	25 years

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 7 - LIABILITIES**

	Notes	2024		2023	
		Current	Non-current	Current	Non-current
		\$		\$	
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods and services		1,022,026	-	797,083	-
Payments received in advance		2,331	-	-	-
Accrued expenses - employee entitlements		78,609	-	92,512	-
GST payable		21,895	-	46,840	-
Other		77,304	-	39,518	-
		<u>1,202,165</u>	<u>-</u>	<u>975,952</u>	<u>-</u>
<b>BORROWINGS</b>					
Leases liabilities	17	53,598	36,836	51,170	90,434
		<u>53,598</u>	<u>36,836</u>	<u>51,170</u>	<u>90,434</u>

*All interest bearing liabilities are secured over the future revenues of the Authority.*

**PROVISIONS**

LSL employee entitlements (including oncosts)		146,500	93,800	165,400	72,400
AL employee entitlements (including oncosts)		155,446	-	104,074	-
Future reinstatement / restoration, etc	1.9.2	-	3,071,008	-	1,883,692
		<u>301,946</u>	<u>3,164,808</u>	<u>269,474</u>	<u>1,956,092</u>

<b>Movements in Provisions - 2024 year only</b>	<i>Future Reinstatement</i>	<i>Cell Capping</i>	<i>Post Closure</i>
Opening balance	1,883,692	1,431,024	452,668
Add Unwinding of present value discounts	28,570	-	28,570
Add (Less) remeasurement adjustments	1,158,746	966,476	192,270
Closing balance	<u>3,071,008</u>	<u>2,397,500</u>	<u>673,508</u>

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 8 - RECONCILIATION TO CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	Notes	2024 \$	2023 \$
Total cash and equivalent assets	5	<u>1,740,142</u>	<u>1,478,418</u>

**(b) Reconciliation of Change in Net Assets to Cash from Operating Activities**

Net Surplus (Deficit)		449,688	428,099
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,049,320	810,157
Net increase (decrease) in unpaid employee benefits		39,969	43,936
Premiums & discounts recognised & unwound		28,570	-
Net (Gain) Loss on Disposals		<u>(80,282)</u>	<u>(16,270)</u>
		1,487,265	1,265,922
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		81,636	402,231
Net (increase) decrease in inventories		<u>(3,767)</u>	<u>(1,401)</u>
Net increase (decrease) in trade & other payables		265,060	32,444
<b>Net Cash provided by (or used in) operations</b>		<u><b>1,830,194</b></u>	<u><b>1,699,196</b></u>

**(c) Non-Cash Financing and Investing Activities**

Estimated future reinstatement etc. costs		<u>1,158,746</u>	<u>42,186</u>
		<u><b>1,158,746</b></u>	<u><b>42,186</b></u>

**(d) Financing Arrangements**

Unrestricted access was available at balance date to the following lines of credit:

Corporate credit cards	10,000	10,000
LGFA cash advance debenture facility	1,650,000	1,650,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 9 - FINANCIAL INSTRUMENTS**

All financial instruments are categorised as *loans and receivables*.

**Accounting Policies - Recognised Financial Instruments**

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> initially recognised at lower of cost and net realisable value, interest is recognised when earned.</p> <p><b>Terms &amp; conditions:</b> deposits on call have an average interest rate of 4.65% (2023: 4.3%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Fees and other charges</b>	<p><b>Accounting Policy:</b> carried at nominal values less any allowances for doubtful debts.</p>
<b>Liabilities - Creditors and accruals</b>	<p><b>Accounting Policy:</b> liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p><b>Terms &amp; conditions:</b> liabilities are normally settled on 30 days after the month of invoice.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Interest bearing borrowings</b>	<p><b>Accounting Policy:</b> carried at the principle amounts. Interest is charged as an expense as it accrues.</p> <p><b>Terms &amp; conditions:</b> secured over future revenues, interest is payable quarterly and principle due at CAD end date.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Leases</b>	<p><b>Accounting Policy:</b> accounted for in accordance with AASB 16 as stated in Note 1.</p>

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 9 - FINANCIAL INSTRUMENTS (con't)**

**Liquidity Analysis**

<b>2024</b>	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>					
Cash & Equivalents	1,740,142			1,740,142	1,740,142
Receivables	850,340			850,340	850,340
<b>Total</b>	<b>2,590,482</b>	-	-	<b>2,590,482</b>	<b>2,590,482</b>
<b>Financial Liabilities</b>					
Payables	1,199,835			1,199,835	1,123,556
Lease Liabilities	55,949	37,793		93,742	90,434
<b>Total</b>	<b>1,255,784</b>	<b>37,793</b>	-	<b>1,293,577</b>	<b>1,213,990</b>
<b>2023</b>					
	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>					
Cash & Equivalents	1,478,418			1,478,418	1,478,418
Receivables	956,920	-	-	956,920	956,920
<b>Total</b>	<b>2,435,338</b>	-	-	<b>2,435,338</b>	<b>2,435,338</b>
<b>Financial Liabilities</b>					
Payables	975,952	-	-	975,952	883,440
Lease Liabilities	54,852	93,742	-	148,594	141,604
<b>Total</b>	<b>1,030,804</b>	<b>93,742</b>	-	<b>1,124,546</b>	<b>1,025,044</b>

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 9 - FINANCIAL INSTRUMENTS (con't)**

**Net Fair Value**

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Authority.

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 in relation to individual classes of receivables, exposure is concentrated within the Authority's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Authority's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. The Authority also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. The Authority has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

**Note 10 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES**

There were no contingencies, assets or liabilities not recognised subsequent to 30 June 2024 that need to be disclosed in the financial statements.

**Note 11 - EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE**

There were no events subsequent to 30 June 2024 that need to be disclosed in the financial statements.

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 12 - COMMITMENTS FOR EXPENDITURE**

	2024	2023
<b>Notes</b>		
<b>Capital Commitments</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Plant & Equipment	<u>465,945</u>	<u>-</u>
	<b>465,945</b>	<b>-</b>
These expenditures are payable:		
Not later than one year	<u>465,945</u>	<u>-</u>
	<b>465,945</b>	<b>-</b>



**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 13 - FINANCIAL INDICATORS**

These financial indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

	2024	2023	2022
<b>Operating Surplus Ratio</b>			
<u>Operating Surplus</u>	3.8%	4.6%	4.7%
Total Operating Income			

*This ratio expresses the operating surplus as a percentage of total operating revenue.*

<b>Net Financial Liabilities Ratio</b>			
<u>Net Financial Liabilities</u>	22%	10%	13%
Total Operating Income			

*Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.*

<b>Asset Renewal Funding Ratio</b>			
<u>Outlays on Existing Assets</u>	74%	337%	0%
Asset Renewals - IAMP			

*Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.*

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 14 - UNIFORM PRESENTATION OF FINANCES**

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a modified Uniform Presentation Framework basis.

All local government entities in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all local government entities provide a common 'core' of financial information, which enables meaningful comparisons of each local government entity's finances.

	2024	2023
	\$	\$
<b>Income</b>		
<i>User charges</i>	6,726,942	6,157,023
<i>Grants, subsidies and contributions - operating</i>	21,600	15,000
<i>Investment income</i>	62,843	18,014
<i>Other income</i>	3,036,761	2,674,892
	<u>9,848,146</u>	<u>8,864,929</u>
<b>Expenses</b>		
<i>Employee costs</i>	(2,230,086)	(1,814,004)
<i>Materials, contracts and other expenses</i>	(6,162,497)	(5,821,230)
<i>Depreciation, amortisation and impairment</i>	(1,049,320)	(810,157)
<i>Finance costs</i>	(36,837)	(7,709)
	<u>(9,478,740)</u>	<u>(8,453,100)</u>
<b>Operating Surplus / (Deficit)</b>	<b>369,406</b>	<b>411,829</b>
Timing adjustments for grant revenue	-	-
<b>Adjusted Operating Surplus / (Deficit)</b>	<b>369,406</b>	<b>411,829</b>
<b>Net Outlays on Existing Assets</b>		
Capital expenditure on renewal and replacement of existing assets	(688,528)	(1,079,713)
Add back depreciation, amortisation and impairment	1,049,320	810,157
Proceeds from sale of replaced assets	145,528	149,265
	<u>506,320</u>	<u>(120,291)</u>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital expenditure on new and upgraded assets <i>(including investment property &amp; real estate developments)</i>	(974,300)	(117,326)
<b>Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)</b>	<b>(98,574)</b>	<b>174,212</b>

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 15 - LEASES**

***The Authority as a Lessee***

***Right of Use Assets***

The Authority recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, being the land leased at Brinkley Landfill.

Set out below are the carrying amounts (written down value) of right of use assets recognised within Infrastructure Property, Plant & Equipment and the movements during the period:

<b>Right of Use Assets (Carrying Value)</b>	<b>Land</b>
At 1 July 2023	129,451
Depreciation Charge	<u>(48,543)</u>
<b>At 30 June 2024</b>	<b><u>80,908</u></b>

Set out below are the carrying amounts of lease liabilities (including under interest bearing loans and borrowings) and the movements during the period:

	<b>2024</b>
Opening Balance 1 July 2023	141,604
Accretion of Interest	3,682
Payments	<u>(54,852)</u>
<b>Closing Balance 30 June 2024</b>	<b><u>90,434</u></b>
<b>Current</b>	<b>53,598</b>
<b>Non Current</b>	<b>36,836</b>

The maturity analysis of lease liabilities is included in Note 13.

The Authority had total cash outflows for leases of **\$59,437**.

**The following are amounts recognised on profit or loss:**

Depreciation expense right of use assets	48,543
Interest expense on lease liabilities	<u>8,267</u>
<b>Total amount recognised in profit and loss</b>	<b><u>56,810</u></b>

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 16 – SUPERANNUATION**

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and Statewide Super). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

**Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11% in 2023-24; 10.5% in 2022-23). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

**Salarylink (Defined Benefit Fund) Members**

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2022-23) of "superannuation" salary.

In addition, the Authority makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), the Authority does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Authority's contribution rates at some future time.

**Contributions to Other Superannuation Schemes**

The Authority also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Authority.

**Adelaide Hills Region Waste Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 17 - RELATED PARTY DISCLOSURES**

**KEY MANAGEMENT PERSONNEL**

The Key Management Personnel of the Authority include the Chair, the Board, Executive Officer and certain prescribed officers under section 112 of the Local Government Act 1999. In all, Key Management Personnel were paid the following total compensation:

	<b>2024</b>	2023
	<b>\$</b>	<b>\$</b>
Salaries, allowances and other short term benefits	<b>588,838</b>	207,518
Long term benefits	<b>47,670</b>	10,857
<b>TOTAL</b>	<b>636,508</b>	218,375

Allowances / benefits incurred in the ordinary course of performing the KMPs role, and amounts paid as direct reimbursement of expenses incurred on behalf of the Authority have not been included above.

The following transactions occurred with related parties:

	<b>2024</b>	<b>Outstanding</b>	2023	Outstanding
	<b>\$,000</b>	<b>30 June 2024</b>	<b>\$,000</b>	<b>30 June 2023</b>
		<b>\$,000</b>		<b>\$,000</b>
Adelaide Hills Council - provision of waste processing & disposal service	<b>1,523</b>	236	<b>1,525</b>	187
Alexandrina Council - provision of waste processing & disposal service	<b>278</b>	25	<b>219</b>	19
Mount Barker District Council - provision of waste processing & disposal service	<b>1,473</b>	116	<b>1,325</b>	119
Rural City of Murray Bridge - provision of waste processing & disposal service	<b>814</b>	68	<b>771</b>	69
<b>TOTAL</b>	<b>4,088</b>	445	<b>3,840</b>	394

**PARTIES RELATED TO KEY MANAGEMENT PERSONNEL**

Amounts recorded as outstanding from related parties are recorded in trade and other receivables in Note 5.

The related parties disclosed above are equity owners of the Authority and are referred to as Constituent Councils. Constituent Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial operating decisions of the Authority. No Constituent Council individually has control of the policies.

## **Adelaide Hills Region Waste Management Authority**

### **Certification of Auditor Independence for the year ending 30 June 2024**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2024, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.

Greg Georgopoulos  
**CHIEF EXECUTIVE OFFICER**  
Adelaide Hills Council



Date: 21 August 2024

## **Adelaide Hills Region Waste Management Authority**

### **Certification of Auditor Independence for the year ending 30 June 2024**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2024, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.



Alan Harvey  
**ACTING CHIEF EXECUTIVE OFFICER**  
Alexandrina Council

Date: 6 August 2024

## Adelaide Hills Region Waste Management Authority

### Certification of Auditor Independence for the year ending 30 June 2024

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2024, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.



Andrew Stuart  
**CHIEF EXECUTIVE OFFICER**  
Mount Barker District Council

Date: 6 August 2024



## **Adelaide Hills Region Waste Management Authority**

### **Certification of Auditor Independence for the year ending 30 June 2024**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2024, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.



Tim Vonderwall  
**Acting CHIEF EXECUTIVE OFFICER**  
Rural City of Murray Bridge

Date: 08 August 2024

**HEAD OFFICE**

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Dean Newbery  
ABN: 48 007 865 081

## Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Adelaide Hills Region Waste Management Authority for the year ended 30 June 2024, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.



**SAMANTHA CRETEN**

**Director**

**DEAN NEWBERY**

**2 August 2024**



**Polystyrene Recycling**  
 (Foam must be white, dry, clean, no tape or stickers)

 **AHRWMA**  
Adelaide Hills Regional Waste Management Authority

 **Adelaide Hills Council**

8

# AUDIT AND RISK COMMITTEE **ANNUAL REPORT**





# AUDIT & RISK COMMITTEE ANNUAL REPORT 2023/24



# AUDIT & RISK COMMITTEE ANNUAL REPORT 2023/24



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## 1 THE ROLE OF THE COMMITTEE

Audit and Risk Committees are a key component of local government framework.

Their function is to provide an independent, high level resource to support good governance and strong public financial management. Its purpose is to provide the Board independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes.

The Audit and Risk Committee operates in accordance with the AHRWMA Audit and Risk Committee Terms of Reference (ToR) and Authority Charter. The ToR details the objectives and role of the Committee.

The Committee's responsibilities include, but are not limited to, the following matters with a view to bringing any relevant issues to the attention of the Board:

- Oversight of the integrity of the Authority's financial reporting and sustainability
- Oversight of governance, risk management and internal control arrangements
- Oversight of the external auditors' performance, objectivity, and independence
- Oversight of the performance of the internal audit function
- Provide independent assurance and advice to the Board on accounting, internal audit, financial management, internal controls, risk management and governance matters
- Provide effective liaison between the External Auditor and the Board

## 2 LETTER FROM THE CHAIR

Dear Board Members,

As the Chair of the Audit and Risk Committee, I am pleased to present our inaugural annual report for the 2023 / 24 financial year. Since the Committee's inception in 2013, it has been committed to providing robust oversight of the Authority's audit and risk management processes, ensuring that the governance framework continues to meet the highest standards.

Over the past year, the Committee has supported the Board by providing input, review, and recommendations for key documents including the Strategic Plan, Annual Business Plan and Budget, Annual Report, budget reviews, financial statements and major policies. We have established a comprehensive work program, undertaken a self-assessment of our effectiveness inclusive of recommended changes to our Terms of Reference, and implemented an internal control framework. We continue to work closely with the Authority's management and external auditors to ensure transparency and accountability in all our activities.

We acknowledge the resignation of one of our valued members, Heather Barclay, earlier this year and extend our appreciation for their contributions to the Committee.

I would like to express my gratitude to my fellow Committee members, Rebecca Wilson and Alex Oulianoff, for their dedication and expertise. Together, we have made significant progress in strengthening the Authority's audit and risk management functions.

Looking ahead, the Committee remains committed to its role in safeguarding the financial integrity and operational excellence of the Authority. We will continue to work diligently to provide the Board with insightful recommendations and thorough reviews of the Authority's financial, risk and audit processes.

Thank you for your continued support, and we look forward to another productive year.

Yours sincerely,  
**Elizabeth Williams**

Independent Chair, Audit and Risk Committee  
Adelaide Hills Region Waste Management Authority



### 3 MEMBERSHIP OF THE COMMITTEE

During 2023-24, the Audit and Risk Committee was comprised of a four member Committee, with two independent members. Earlier in the year Heather Barclay stepped down from the Audit and Risk Committee due to Heather being appointed as CEO of Rural City of Murray Bridge. The Committee is now comprised of two independent member's and one representative from the Board.

The Committee met five times during the year. The external auditor was in attendance at the September 2023 meeting.

The Authority and the Board are satisfied the current members of the Committee are competent and have recent, relevant and extensive experience, as highlighted by the self-assessment process that the Committee has undertaken.

Committee membership is as follows:

#### Audit and Risk Committee Membership

Member	Representative	Meetings Attended	Term	Appointed	Expires
<b>Independent Member, Chairperson</b>	Elizabeth Williams	5/5	2 Years	8 February 2023	8 February 2025
<b>Independent Member</b>	Rebecca Wilson	5/5	2 Years	8 February 2023	8 August 2026
<b>Board Representative</b>	Alex Oulianoff	5/5	3 Years	21 September 2022	21 September 2027
<b>Board Representative</b>	Heather Barclay	2/4	3 Years	21 September 2022	Resigned 24 April 2024

#### 4 COMMITTEE MEMBER OVERVIEW

##### Elizabeth Williams

Elizabeth Williams is an accomplished MBA and CPA-qualified senior executive with over 16 years of invaluable experience in local government. As the Chair of the Audit and Risk Committee, she brings a wealth of knowledge and a deep understanding of various organisational functions.

Her dedication to long-term planning, both financial and non-financial, coupled with her passion for process automation and best practice in customer service, underscores her commitment to excellence. With a strong background as a former AHRWMA Board member, Elizabeth is unwavering in her pursuit of the sustainable growth and continued success of the Adelaide Hills Region Waste Management Authority.



##### Rebecca Wilson

Rebecca is a seasoned leader with expertise in legal, governance, risk, and compliance, having worked across industries like banking, finance, local government, and statutory bodies. After practicing law, she transitioned to governance roles, including Company Secretary for the Seafood Cooperative Research Centre and Chief Risk Officer at the Royal Automobile Association (RAA).



Currently, she is the Registrar for the Veterinary Surgeons Board of South Australia. She is the director of the Boards of St John Ambulance SA, the Mary Potter Hospice Foundation and Green Industries SA, and a member of the Flinders Law School Advisory Board and the Bedford Group Service Governance Committee.

##### Alex Oulianoff

Alex is an experienced and dynamic finance professional with over 17 years of experience in both the public and private sectors. Currently the President of the South Australian Local Government Financial Management Group (SALGFMG) and General Manager of Corporate Services for Mount Barker District Council, he brings a wealth of knowledge and strategic insight.

Holding a bachelor's degrees in Commerce, Laws, and Legal Practice, along with a CPA and GAICD accreditation, Alex has spent the last 13 years in local government, demonstrating how commercial acumen can deliver exceptional public value.



# AUDIT & RISK COMMITTEE

## ANNUAL REPORT 2023/24



### 5 HOW THE COMMITTEE DISCHARGED ITS RESPONSIBILITIES

Key Audit Committee Activities	Sept 2023	Nov 2023	Feb 2024	March 2024	May 2024	June 2024
Financial Reporting	✓					
Budget Reviews		✓	✓		✓	
Considered FY2023 Financial Result Comparison	✓					
Reviewed 2023-24 Budget and Annual Business Plan				✓		
Considered the FY2023 Management Representation Letter	✓					
Policy Review – Credit Card Policy		✓				
Skills Matrix and Self-Assessment						✓
Recommend appointment of External Auditor			✓			
Policy Review – Procurement Policy	✓					
Meet with External Auditors	✓					
Considered progress update on the 2022 Risk Evaluation of the WHS and IM System		✓				
Considered proposed internal control framework implementation and Draft Internal Audit Policy			✓			
Review of the ARC Terms of Reference						✓
FY2024 External Audit Plan				✓		
Policy Review – WHS Policy		✓				
Reviewed General Purpose Financial Reports and Annual Reports for the year ended 30 June 2023	✓					
FY2023 Audit Completion Report	✓					
Policy Review – Entertainment Policy			✓			
Considered FY2023 Equity Interest Report	✓					
Policy Review – Return to Work Policy		✓				
Policy Review - Schedule of Authorities		✓				

## 6 COMMITTEE RESOLUTIONS

Below is a list of resolutions for noting by the Committee or recommendations from the Committee to the Board. All Committee recommendations were adopted by the Board.

Category	Meeting Date	Topic
<b>1.1 Financial Reporting</b>		
	06-09-2023	<b>Draft Financial Statements FY2023 and Annual Report</b> That the Board receives and adopts the General Purpose Financial Reports and Annual Report for the year ended 30 June 2023.
	06-09-2023	<b>FY2023 Audit Completion Report</b> That the Audit and Risk Committee note the Audit Completion Report for the financial year ending 30 June 2023.
	06-09-2023	<b>FY2023 Equity Interest</b> That the Audit and Risk Committee recommend the Board adopt the CCI Schedule FY2023.
	06-09-2023	<b>FY2023 Management Representation Letter Report</b> Report noted.
	06-09-2023	<b>FY2023 Financial Result Comparison</b> That the Audit and Risk Committee recommend the FY2023 Financial Results Comparison be noted by the Board, with administration to make minor amendments in accordance with feedback received at the meeting.
	07-11-2023	<b>FY2024 Budget Review One</b> The Audit Committee recommends that the Board receive and adopt FY2024 budget review one.
	07-11-2023	<b>Significant Transactions</b> Report noted.
	06-02-2024	<b>Appointment External Auditor</b> The Executive Officer to review relevant Local Government Act regulations as it relates to Auditor appointment and circulates a revised report and recommendation out of session.

# AUDIT & RISK COMMITTEE

## ANNUAL REPORT 2023/24



06-02-2024 **Approach to Internal Controls**

The Audit and Risk Committee supports the implementation of an internal control framework.

The Audit and Risk Committee recommends the Board adopt the Internal Audit Policy.

The Audit and Risk Committee engages with the internal audit firm once appointed to develop a risk based internal audit program.

06-02-2024 **FY2024 Budget Review Two**

The Audit and Risk Committee recommends the Board receive and adopt FY2024 budget review two.

06-02-2024 **Significant Transactions**

Report noted.

07-02-2024 **Appointment External Auditor**

The Audit and Risk Committee recommends the Board endorse the Executive Officer to enact the 2-year extension.

19-03-2024 **FY2024 External Audit Plan**

The Audit and Risk Committee accepts the external audit plan for 30 June 2024.

07-05-2024 **Significant Transactions**

Report noted.

07-05-2024 **FY2024 Budget Review Three**

The Audit and Risk Committee recommends the Board receive and adopt FY2024 budget review three.

### 1.2 Budgets

19-03-2024 **Draft FY2025 Annual Business Plan and Budget**

Confidential Item.

### 1.3 Policy Review

06-09-2023 **Procurement Policy Review**

No major issues were noted, however Mount Barker has recently adopted a revised policy and therefore administration will review member Council's policies and LGA templates and circulate to the Audit and Risk Committee out of session prior to presenting to the Board for adoption.

# AUDIT & RISK COMMITTEE

## ANNUAL REPORT 2023/24



07-11-2023 **Credit Card Policy Review**

That the Audit and Risk Committee recommends that the Board receive and adopts Credit Card Policy V2.0 with minor amendments.

07-11-2023 **Board Approved Policies and Documents**

That the Audit and Risk Committee recommends:

1. The Board adopts the WHS & RTW Policy with the Executive Officer able to make minor edits.
2. The Board approve the Executive Officer to update the Schedule of Authorities (AHR-DOC-920) accordingly.
3. The Entertainment Policy be reviewed as a priority in consideration of the SA Ombudsman Employee Recognition Practices.

06-02-2024 **Board Approved Policies and Documents**

The Audit and Risk Committee recommends the Board adopt the revised AHRPOL-H05 Entertainment Policy with amendments and that further consideration be given to the clauses on Fringe Benefit Tax.

**1.4 Risk Management**

07-11-2023 **Update – 2022 Risk Evaluation, WHS and IM System**

That the Audit and Risk Committee recommends the Board receive the progress update on the 2022 Risk Evaluation of the WHS and IM System.

06-02-2024 **Approach to Internal Controls**

The Audit and Risk Committee supports the proposed internal control framework implementation and recommends the Board adopt the Internal Audit Policy.

**1.5 Other**

07-11-2023 **Work Plan**

That an approach to internal control audit be presented at the next Audit and Risk Committee meeting.

07-11-2024 **Draft Strategic Plan**

That the Audit and Risk Committee recommends the Draft Strategic Plan 2023 to 2033 to the Board with minor amendments and formatting.

07-05-2024 **Proposed Changes to the AHRWMA Audit & Risk Committee Terms of Reference**

The Audit and Risk Committee recommends;

1. That Members undertake self-assessment, as per agenda item 5.4, and review the proposed changes to the Audit and Risk Committee Terms of Reference, as provided, by 3 June 2024.
2. That Administration collates the responses received and prepares a draft report and final draft Terms of Reference for Audit and Risk Committee review, out of session, prior to the June Board meeting.
3. Note the upcoming expiry of terms.

---

07-05-2024 **Final Strategic Plan for Council Approval**

The Audit and Risk Committee recommends that;

1. The Board receives and endorses the Final Strategic Plan and this plan be sent to Constituent Councils seeking approval.
2. The Board approves the Executive Officer to make minor amendments to the plan as required.

---

07-05-2024 **Audit and Risk Committee Self-Assessment Review Report**

The Audit and Risk Committee recommends;

1. That Members complete individual responses to the Audit and Risk Committee Self-Assessment Survey in attachment b to this report and provide those responses to the Executive Officer by 3 June 2024.
  2. The Executive Officer presents the results of the assessment to the Audit and Risk Committee.
  3. It annually reviews its own performance in line with the purpose of establishing the Committee, and annually reviews the Terms of Reference to ensure it is operating at maximum effectiveness and recommends any changes it considers necessary to the Board.
-

## 7 AUDIT AND RISK COMMITTEE EVALUATION

The Committee recently conducted a self-assessment of its Terms of Reference and its overall performance. This evaluation was carried out in consultation with all Committee members and considered various factors, including:

- The Committee's work program
- The Committee's ability to fulfill its role and responsibilities
- The Committee's effectiveness
- The working relationship with the senior management team
- The Authority's risk and control environment

The results of the self-assessment were overwhelmingly positive. Out of 42 self-assessment opportunities, 33 were rated as 'strongly agree,' 8 as 'agree,' and 1 received a 'neutral' rating. Several constructive suggestions for improvement were also identified and will be considered, including:

- Strengthening the balance of expertise and experience within the Committee by incorporating more technical waste industry knowledge or private sector skills.
- Increasing interaction with the Board to gain a better understanding of the Authority's strategic direction. The Committee found its inclusion in the strategic planning day to be particularly beneficial.
- Requesting the Board to provide feedback on how the Committee can further enhance its value to the organisation.

Incorporating feedback from the Committee's self-assessment helps to refine its practices and enhance its contribution to the Authority's success.



# AUDIT & RISK COMMITTEE ANNUAL REPORT 2023/24



## 8 AUDIT AND RISK COMMITTEE SKILLS ASSESSMENT

In addition to the self-assessment survey, the Committee also participated in a skills assessment. Members were assessed against the key skills required by the ARHWMA ARC ToR and legislative framework.

### Audit and Risk Committee Skills Matrix

	Required / Desired Committee Skills																		
	Financial - Accounting Knowledge	Financial - Auditing Expertise	Financial - Risk Management	Financial - Strategic Financial	Financial - Financial - Planning	Legal - Qualifications	Legal - Contract review	Legal - Policy Development	Legal - Regulatory Knowledge	Governance - Ethical Oversight	Governance - Regulatory Compliance	Governance - Risk Governance	Commercial - Waste and Recycling	Commercial - S/holder Engagement	Commercial - Marketing	Commercial - Regulatory Awareness	Commercial - Innovation and Tech	Strategic Planning	Local Government Expertise
Member 1	✓✓✓	✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓	✓✓✓	✓✓	✓✓	✓✓	✓✓✓	✓✓✓
Member 2	✓✓✓	✓✓	✓✓✓	✓✓✓	✓✓✓		✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓	✓✓✓	✓	✓✓	✓✓	✓✓✓	✓✓✓
Member 3	✓	✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓✓	✓✓	✓✓	✓	✓✓✓	✓	✓✓✓	✓✓

# AUDIT & RISK COMMITTEE ANNUAL REPORT 2023/24



## 9 PLANS FOR FY2025

The Audit and Risk Committee's work plan for the 2024/25 fiscal year has been developed to align with the Authority's strategic objectives and to ensure robust oversight of the Authority's functions as per the Committees ToR.

### Audit and Risk Committee Work Plan FY2025



Audit and Risk Committee Work Plan 2025		November	February	March	May	September
ARC meeting dates		12/11/2024	11/02/2025	11/03/2025	13/05/2025	9/09/2025
Recommendations to Board Meeting Dates		28/11/2024	20/02/2025	20/03/2025	22/05/2025	18/09/2025
<b>1</b>	<b>Financial Reporting</b>					
1.1	Review statutory financial statements					
1.2	Comparison of actual to budget for year ending 30 June 2023					
1.3	Review quarterly financial position (budget review)					
<b>2</b>	<b>Risk Management</b>					
2.1	Work Health and Safety Update					
2.2	Risk Register					
<b>3</b>	<b>External Audit</b>					
3.1	Consider and make recommendations re appointment of external auditor					
3.2	Review and make recommendation on external audit plan					
3.3	Meeting with external auditor and review findings					
3.4	Review external audit management report and management's response					
<b>4</b>	<b>Governance</b>					
4.1	Review Draft Annual Business Plan					
4.2	Review Asset Management Plan					
4.3	Review Long Term Financial Plan					
4.4	Review of other policies and documents endorsed by Board					
4.5	ARC self-assessment and review					
<b>5</b>	<b>Internal Audit</b>					
5.1	Internal audit work plan					
5.2	Review Internal audit report					
5.3	Independent self-assessment for fixed assets and project costings					



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Southern and Hills  
Local Government  
Association  
**Annual Report  
2023/24**



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# Southern and Hills Local Government Association – Snapshot

**6**  
Councils

**SIZE**  
**8,656**  
Square Kilometres

**\$5.36b**  
GROSS REGIONAL PRODUCT

**63,519**  
EMPLOYED RESIDENTS

**5,539**  
KILOMETERS OF LOCAL ROADS

**132,206**  
REGIONS POPULATION

**TOURISM**  
Destination

Councils Total Revenue  
**\$192 MILLION**

OCEAN COASTLINE OF  
**652**  
Kilometres

Largest Industry Employment  
**Health Care and Social Assistance**





## About the Southern & Hills Local Government Association region

The Southern & Hills Local Government Association was first formed in July 1969 and is now constituted as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. Consisting of six (6) local government Councils:

- Adelaide Hills Council
- Alexandrina Council
- Kangaroo Island Council
- Mt Barker District Council
- City of Victor Harbor
- District Council of Yankalilla

Collectively these six (6) Councils have:

- ☑ More than 131,000 people as of 30<sup>th</sup> June 2022.
- ☑ 5,539 kilometres of local roads
- ☑ Area consists of 8,656 square kilometres.
- ☑ An ocean coastline of 652 Km.
- ☑ The River Murray and lakes form the southeast boundary of the region.
- ☑ The region has extreme diversity from the foothill suburbs of Adelaide to the isolation of the inaccessible west coast of Flinders Chase National Park.
- ☑ Significant areas within the region are under primary production include highly productive farm, horticulture, viticulture, forestry, fishing and intensive animal keeping enterprises and in the more undulating parts sheep farming, cereal growing and dairying.
- ☑ The region contributed nearly \$6 billion in gross value to the State economy
- ☑ Much of the area has, (by South Australian standards) a high rainfall.
- ☑ A large part of the area is within the 30 Year Plan for Greater Adelaide.
- ☑ Significant growth pockets both in population and development, placing demands on infrastructure and the natural environment.
- ☑ Projected change in the population to 2026 by approximately 25%.
- ☑ Within the region, Victor Harbor and Goolwa are key retirement destinations.
- ☑ Within the region, The Adelaide Hills, The Fleurieu and Kangaroo Island are all major tourism destinations.
- ☑ Kangaroo Island is a major component of the Australian and SA tourism plan with tourist numbers targeted to double over the next decade.

## President's Report

It has been my pleasure to serve as S&HLGA president during 2023-2024.

We have had a productive year, and S&HLGA has continued to consolidate the positive work of our key regional programs concerned with Transport, Public Health and Community Wellbeing and Climate Change in our region. These issues are common across our region and impact on all of our council areas. The programs, advocacy and initiatives developed because of the S&HLGA have undertaken are all designed to drive and improve the wellbeing of our communities and are underpinned by Committees drawn from our capable and dedicated staff and practitioners.

One of our key project achievements for 2023 - 2024 has been the "Renewing the Resilient Hills and Coasts Regional Climate Plan". This was funded by SAFECOM via Commonwealth Disaster Risk Reduction and the project focus on where the regional partnership can make the most impact in reducing climate related risks that are impacting our region.

Another major project from the last year is the boards strategic examination of our governance and administrative structure. Following a strategic workshop on Kangaroo Island in February, the Jeff Tate report of S&HLGA highlighted a number of administrative options for the Board to consider. With the contract of the current Executive Officers Contract due to end the Board has been focused on how we can better meet our administrative and governance needs moving forward. As we move into the next year, we will continue re-shape S&HLGA to better meet our common needs, prioritising strategic advocacy issues and implementing priorities that better reflect the strategic needs of the participant councils in our region.

As a board, S&HLGA have continued to build and strengthen relationships with our regional stakeholder and partners including RDA Adelaide Hills, Fleurieu and Kangaroo Island, The Local Government Association, Adelaide and Hills and Fleurieu Landscape Board, PIRSA, South Australia Coastal Councils Association and SAPOL. I would like to thank all the representatives from these organisations who attend our meetings, providing updates to us, and assisting the Board. Their input is appreciated.

In closing, I acknowledge and thank each of the member councils for their support during the year. I would like to thank our member Mayors and CEOs for your ongoing contribution to the board, and for your personal support over the time I have been President. I would also like to thank the other members of the Boards Advisory Committee for the additional work you put into developing board policy, and other related tasks that you have undertaken. Finally, I would like to thank our outgoing Executive Officer Graeme Martin for his leadership and contribution to the board.

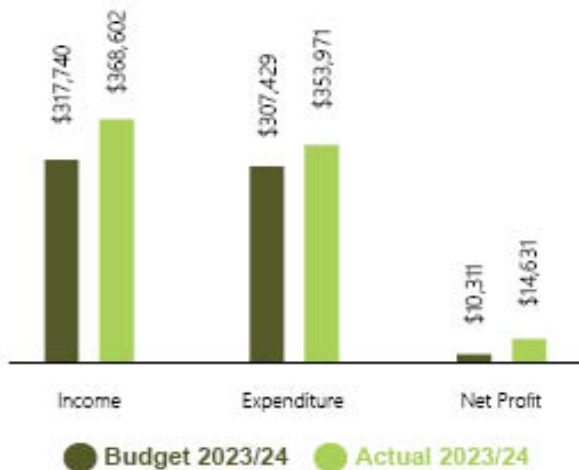
**Mayor Moira Jenkins**  
**President**



# 2023/24 Dashboard

## Financial Performance:

### 2023/24 Budget vs Actual



## 2023/24 Key Project:



### Renewing the Resilient Hills and Coasts Regional Climate Adaptation Plan

S&HLGA successfully secured \$118,000 grant funding, in addition to \$99,000 in-kind support to renew the decade old Resilient Hills and Coasts Climate Adaptation Plan.

The new plan will focus on where the regional partnership can make the most impact in reducing climate risk. Part of the funding is aimed at renewing the Regional Sector Agreement with all key stakeholders.

## Key Program Achievements:



### Transport

- \$2.35 million funding for roads through the Special Local Roads Program
- Updated regionally significant critical roads database
- Co-developed and co-hosted the Regional Heavy Forum with District Council of Yankalilla and HDS Aust Pty Ltd)



### Public Health

- Implemented and tracked the new Southern and Hills LGA 2022-2027 Regional Public Health and Wellbeing Plan
- Continued collecting data and evidence for Community Wellbeing indicators



### Climate Change Adaptation

- Continued implementing and monitoring the Resilient Hills and Coasts 2020-2025 Regional Action Plan
- Undertook brand refresh and developed new website for Resilient Hills and Coasts Climate Committee
- Secured funding for new Regional Climate Adaptation Plan
- Developed and published Stage 1- Backcast Report to support the new Regional Climate Adaptation Plan

# ORGANISATION

S&HLGA Organisation and its Board structure,  
members and office bearers

# The Southern and Hills Local Government Association Board

July 2023

Council	Elected Member Representative	Council Staff Representative
Adelaide Hills	Mayor Jan – Claire Wisdom	A/CEO David Waters CEO Greg Georgopoulos (from Aug 2023)
Alexandrina Council	Mayor Keith Parkes	CEO Nigel Morris
Kangaroo Island Council	Mayor Michael Pengilly	CEO Greg Georgopoulos CEO Daryl Buckingham (from Oct 2023)
Mt Barker District Council	Mayor David Leach	CEO Andrew Stuart
City of Victor Harbor	Mayor Moira Jenkins	CEO Victoria MacKirdy
District Council of Yankalilla	Mayor Darryl Houston	CEO Nathan Cunningham

Council	Proxy Representative	Role
Adelaide Hills	Cr Kirsty Parkin Natalie Armstrong	Councillor
Alexandrina Council		
Kangaroo Island Council		Deputy Mayor
Mt Barker District Council		Councillor
City of Victor Harbor	Cr David Kemp	Deputy Mayor
District Council of Yankalilla		Deputy Mayor

## Office Bearers 2023 – 2024

<b>President</b>	Mayor Moira Jenkins, City of Victor Harbor
<b>Deputy President</b>	Mayor Jan-Claire Wisdom, Adelaide Hills Council
<b>Executive Officer</b>	Mr Graeme Martin

<b>Auditor</b>	Ms Itisha Anand, Luke Bollmeyer – Accru+ Harris Orchard
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Elected under the provisions of the Constitution of the Local Government Association:

<b>Delegates to LGA Board</b>	Mayor Moira Jenkins
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<b>Delegates to SAROC</b>	Mayor Darryl Houston	District Council of Yankalilla
	Mayor Moira Jenkins	City of Victor Harbor

**Southern & Hills Local Government Association  
Past Presidents and Secretaries / Executive Officers**

<b>Years</b>	<b>President</b>	<b>Council</b>	<b>Secretary / EO</b>
2023-2024	Mayor Moira Jenkins	City of Victor Harbor	Graeme Martin
2022 - 2023	Mayor Moira Jenkins <sup>H</sup>	City of Victor Harbor	Graeme Martin
2021 - 2022	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2020 - 2021	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2019 – 2020	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2018 - 2019	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2017 – 2018	Mayor Keith Parkes <sup>g</sup>	Alexandrina Council	Graeme Martin
2016 - 2017	Mayor Bill Spragg	Adelaide Hills Council	Graeme Martin
2015 - 2016	Mayor Bill Spragg	Adelaide Hills Council	Graeme Martin
2014 - 2015	Mayor Bill Spragg <sup>f</sup> Mayor Ann Ferguson	Adelaide Hills Council DC Mount Barker	Graeme Martin
2013 - 2014	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2012 - 2013	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2011 - 2012	Mayor Ann Ferguson	DC Mount Barker	Fred Pedler <sup>d</sup> Graeme Martin <sup>e</sup>
2010 - 2011	Mayor Ann Ferguson <sup>c</sup> Mayor Brian Hurn OAM	DC Mount Barker The Barossa Council	Fred Pedler <sup>b</sup>
2009 - 2010	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler <sup>b</sup>
2008 - 2009	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler <sup>b</sup>
2007 - 2008	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler <sup>b</sup>
2006 - 2007	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler <sup>b</sup>
2005 - 2006	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler <sup>b</sup>
2004 - 2005	Mayor Kym McHugh	Alexandrina Council	Fred Pedler <sup>b</sup>
2003 - 2004	Mayor Kym McHugh	Alexandrina Council	Fred Pedler <sup>b</sup>
2002 - 2003	Mayor John Crompton <sup>a</sup>	City of Victor Harbor	Fred Pedler <sup>b</sup>
2001 - 2002	Mayor John Crompton	City of Victor Harbor	Fred Pedler <sup>b</sup>
1999 - 2000	Mayor Bernie Eglinton APM	DC Mt Barker	Fred Pedler <sup>b</sup>
1998 - 1999	Mayor Bernie Eglinton APM	DC Mt Barker	Dean Gollan
1997 - 1998	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1996 - 1997	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1995 - 1996	Mayor Anita Aspinall	DC Stirling	Peter Vlatko
1993 - 1994	Cr GR Mayfield	DC Yankalilla	Malcolm Davis
1991 - 1992	Mayor Val Ball	DC Strathalbyn	John Coombe
1989 - 1990	Cr Val Bonython	DC East Torrens	Eric March
1987 - 1988	Cr PD Secker	DC Mt Barker	Dean Gollan
1985 - 1986	Mayor Leon O'Driscoll	DC Strathalbyn	Vernon Cotton
1984 - 1985	Cr CA Phieffer	DC Onkaparinga	David Seaman
1982 - 1983	Cr Brian Pym	DC Mt Pleasant	Adrian Hamiester
1980 - 1981	Cr Roy Galpin	DC Port Elliot and Goolwa	Ron Wellington
1979	Mayor M Checker	DC Gumeracha	Malcolm Anderson
1978	Mayor M Checker	DC Gumeracha	John Grosvenor
1976 - 1977	Mayor A Davidson	DC Strathalbyn	Vernon Cotton
1975	Cr Ray Orr	DC Mt Barker	Reginald Walters
1974	Cr L Hughes	DC Meadows	Wally Richards
1969-1973	No minutes available		
30 <sup>th</sup> July 1969	First Constitution for S&HLGA Adopted		

<sup>a</sup> Until 12<sup>th</sup> May 2003 <sup>b</sup> Executive Officer <sup>c</sup> From February 2011 <sup>d</sup> To December 2011 <sup>e</sup> From January 2012

<sup>f</sup> From February 2015 <sup>g</sup> From December 2017 <sup>h</sup> From February 2023

# REPORTING AND ACCOUNTABILITY

S&HLGA Reporting flow and performance monitoring



## S&HLGA Administration - Flow



## The Board

The Board held 6 ordinary bi-monthly meetings during the year. Board Members are generally the Mayor and Chief Executive Officer of each Council. To provide the opportunity for Board Members to gain firsthand knowledge of regional issues, meetings are hosted by Member Councils on a rotational basis and were held at:

Date	Host
25 August 2023	Mt Barker
20 October 2023	Yankalilla
8 December 2023	Victor Harbor
23 February 2024	Kangaroo Island
19 April 2024	Adelaide Hills
28 June 2028	Alexandrina

Key Issues acted on by the Board included:

- o Updating and maintaining of the S&HLGA Website to the LGA Squiz platform
- o Implementing and monitoring the 2022-2027 S&HLGA Regional Public Health and Wellbeing Plan and Community Wellbeing Indicators data
- o Implementing and monitoring the S&HLGA Regional Climate Change Adaptation Plan and 2020-25 Regional Action Plan
- o Success with grant funding to develop a new Regional Climate Adaptation Plan
- o Continued the Strategic review of S&HLGA organisation with a focus on future governance and administration.
- o Continued ongoing work closely with the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board (AHFKIRDA) and with RDA officers to implement the 2019 Regional Public Transport study, develop the regional Infrastructure Priority Plan, and the South East Transport Corridor review
- o **The South Australian Regional Organisation of Councils (SAROC)** is a Committee of the LGA that focuses on key issues affecting country Councils. The S&HLGA continues to support the Governance process by having delegates and CEO attending the meetings, contributing to agenda items for SAROC meetings and the inclusion of Key Outcomes Statements and/or Minutes of meetings of S&HLGA Board meetings into the SAROC Agenda
- o Implementing and monitoring the 2030 Regional Transport Plan, Special Local Roads Program applications as well as the continued advocacy of the South Coast Freight Corridor and Public Transport in the region.
- o 6 various speakers addressed meetings of the Board over the period 2023-2024.

The Board reviewed its achievements to date via the 2023-2024 Key Action Plan, tracked the Actual performance against Budget and developed a new Budget and Action Plan for 2024-2025.

In addition the Board conducted a further workshop in respect of the Jeff Tate Strategic Review of the organisation with a focus on its 2021-2025 Business Plan and preparing for its successor plan.

At the commencement of 2023-2024 the Board completed a review of its Annual Key Actions, the EO performance and its Annual Budget performance covering the previous period.

### **S&HLGA Value proposition**

The S&HLGA provided a report back to its Council members on the estimated value of their membership. This is based on the same methodology utilised by the LGA in determining its membership value.

The value from membership in a regional organisation can be summarised in the following key categories; advocacy and representing the region, establishing and implementing high level regional partnerships and links, developing and strengthening regional capacity.

The Table 1 below summarises and compares the S&HLGA membership subscriptions and levies total with the value per S&HLGA member Councils as measured in the value proposition over the past years.

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Av Council membership</b>	\$12,529	\$12,279	\$13,536	\$15,202	\$21,570
<b>Value per Council</b>	\$427,871	\$430,953	\$401,809	\$390,087	\$403,357
<b>Return on Investment</b>	3,375%	3,385%	2,968%	2,466%	1,870%

**Table 1**

# COMMITTEES, PROGRAMS AND PROJECTS

S&HLGA Committees, work groups and the programs  
and projects undertaken during 2023-2024

<b>Committees and Working/Task Groups</b>
---

The S&HLGA EO was a member of the following Committees and Working Groups during the course of the year:

	<b>Committee</b>	<b>S&amp;HLGA Executive Officer Role</b>	<b>Meeting Frequency</b>	<b>Comment</b>
<b>1</b>	S&HLGA Regional Public Health	Secretarial/Administration	Every 2 months	ongoing
<b>2</b>	Resilient Hills & Coast - Climate change Adaptation Steering Committee	Committee member	Every 2 months	ongoing
<b>3</b>	Regional Economic Development Officers	Committee member	Every 2 months	ongoing
<b>4</b>	Regional LGA EO Management Group	Committee member	Every 2 months	Precedes SAROC
<b>5</b>	S&HLGA Management Committee	Secretarial/Administration	As necessary	Precedes S&HLGA Board
<b>6</b>	S&HLGA Roads Works Party	Secretarial/Administration	at least 2 times per annum	ongoing
<b>7</b>	SAROC	Advisor/Observer	Every 2 months	ongoing
<b>8</b>	Regional Climate Adaptation Plan Working Group for new ReCAP	Committee member	As necessary	ongoing



## S&HLGA Roads Working Group

The Roads Working Party (RWP) has its membership drawn from directors /managers of technical services of Councils and as required regional managers and infrastructure planners of the Department of Planning, Transport and Infrastructure.

The RWP held meetings on:

Date	Host
31 October 2023	HDS (Aust) Pty Ltd offices and on line
27 February 2024	HDS (Aust) Pty Ltd offices and on line
1 April 2024	HDS (Aust) Pty Ltd offices and on line

### **Key achievements and outcomes:**

- Co-ordinated the application process of Councils to the SLRP.
- Made recommendations for the SLRP 2024 – 2025 based on the new 2030 Transport Plan critical Roads database.
- Further input into the South Coast Freight Corridor concept and SE Freeway issues.
- Maintained QGIS software licence and Roads Hierarchy Mapping support
- Co-hosted Regional Heavy Vehicle Forum

The following projects were recommended, based on the methodology of the Plan and proposed funding under the Special Local Roads Program for 2024 – 2025.

Project	Council	Total Project Cost for this stage	SLRP request	Council contribution	comment
Nangkita Road	Alexandrina	\$2,200,000	\$1,100,000	\$1,150,000	Stage 1 of 1
Bollen Road	Mt Barker	\$1,300,000	\$867,000	\$433,000	Stage 1 of 3
Jagger Road	Victor Harbor	\$580,000	\$385,000	\$195,000	Stage1 of 1
<b>Total</b>		<b>\$4,080,000</b>	<b>\$2,352,000</b>	<b>\$1,778,000</b>	



## S&HLGA Regional Public Health Plan

S&HLGA Regional Public Health Committee (RPHC) has its membership drawn from Health, Environment and social planning officers of the member Councils

The S&HLGA RPHC held meetings on:

Date	Host
5 September 2023	On line
14 February 2024	On line
8 May 2024	On line

Primary tasks and focus for this committee:

- Attendance at Committee meetings to implement and monitor the Wellbeing in Our Community- Regional Public Health Plan
- Liaise with LGA officers responsible for Public Health Programs
- Liaise with SA Public Health Office
- Represent the region at Forums and workshops
- Liaise with Public Health Researchers
- Prepare funding submissions for regional Public Health projects

### **Key achievements and outcomes:**

- Continued implementation and monitoring of the new 2022-27 S&HLGA Regional Public Health and Wellbeing Plan.
- Continued partnership with LGA to advance investigation into Hoarding and Squalor
- Continued population of the regional Community Wellbeing Indicators dataset



## S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills and Coasts)

Resilient Hills and Coasts (RH&C) has its membership drawn from Environmental officers of the member Councils, RDA, Department of Water and Environment, Green Adelaide and Landscapes Board

The S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills & Coast) held meetings on:

Date	Host
3 August 2023	City of Victor Harbor
29 September 2023	Kangaroo Island Council
7 December 2023	District Council of Yankalilla
8 February 2024	Alexandrina Council
5 April 2024	Adelaide Hills Council

Primary tasks and focus for this committee:

- Attendance at Committee meetings to implementation and Monitoring of the Regional Climate Change Adaptation Plan for S&HLGA:
- S&HLGA presentations as required
- Implement and monitor the 2020-2025 Regional Action Plan
- Represent the region at forums and workshops
- Liaise with various “Climate Change” State Government agencies and authorities

<b>Key achievements and outcomes:</b>
○ Successful funding application and appointment of BRM Advisory to undertake revision and development of a new Regional Climate Adaptation Plan
○ Successful Council & partner funding for the continuance of the Resilient Hill & Coasts project co-ordinator
○ Collected and presented preliminary evidence of actual tracking v model projections of Regional Climate Change impacts
○ Finalised migration to stand alone Resilient Hills and Coasts website
○ Developed and finalised RH&C brand refresh
○ Rolled out and completed a series of outreach sustainable homes webinar series
○ Reviewed options for future Governance and Administration of RH&C





## Regional Economic Development Network Committee

The S&HLGA has strongly supported the activities and research of the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board (AHFKIRDA) and worked closely with RDA officers to partner with the organisation in the general Economic Development of the region.

This Committee has been formed with the Economic Development Officers from the S&HLGA Member Councils under the guidance of the RDA.

The RDA Economic Development Network Committee held meetings on:

Date	Host
9 October 2023	RDA Office, Strathalbyn
29 January 2024	RDA Office, Strathalbyn
25 March 2024	RDA Office, Strathalbyn
20 May 2024	RDA Office, Strathalbyn

Primary tasks and focus for this committee:

- To share information, achieve procurement and resource sharing efficiencies and develop a regional infrastructure Plan
- Identify and collating infrastructure projects from Council plans
- Generally, identify and develop regional economic growth strategies and opportunities particularly those identified in the RDA Strategic Regional Plan 2022-2025

### **Key achievements and outcomes:**

- Worked through the meeting Action items
- Shared information and knowledge about individual Council projects and programs
- Received Key speakers and presentations on Climate Change and REMPLAN Economic impact and modelling
- Discuss priorities – Growing Regional Productivity, Enhancing Regional Innovation and Preparedness and Strengthening our most competitive industry sectors



## Regional LGA Organisations EO Management Group

The Regional LGA EO group has its membership drawn from each of the Executive Officers of the respective regional LGA organisations

The Regional LGA Organisations EO Management Group held meetings on:

Date	Host
11 September 2023	LGFA offices
30 October 2023	LGA
13 November 2023	LGA
8 February 2024	LGA
27 May 2024	LGA

Primary tasks and focus for this committee:

- To provide input into the sector, develop capacity, share knowledge and develop co-operation between the regions:
- Develop a working relationship with the LGA Management team
- Have input into sector issues
- Advocate on behalf of the regions
- Share information and provide collegiate support

### **Key achievements and outcomes:**

- Continued assistance with Council participation in future Carbon Offset project with an emphasis on Regional and Metro partnerships
- Assisted Legatus Group in releasing Regional Local Government Workforce and careers project with Torrens University
- Continued working with LGA to define the role and responsibility of regional organisation Executive Officers and SAROC/LGA
- Continued to advocate on regional CWMS and Waste issues
- Advocacy on the regional housing crisis, regional workforce development and regional mental health services



## S&HLGA Management Committee

The S&HLGA Management Committee consists of the respective S&HLGA President and Deputy President and CEOs of the President and Deputy President Councils.

The S&HLGA Advisory Group held meetings on:

Date	Host
16 February 2024	City of Victor Harbor
3 June 2024	City of Victor Harbor

Primary tasks and focus for this committee:

- Support the Southern & Hills LGA Executive Officer in reviewing the progress of the Southern & Hills Regional Key Action plan and Business Plan.
- To provide strategic advice to the Southern & Hills LGA and its Executive Officer.
- Provide a forum for, support and exchange of ideas around local government.
- Undertake the performance review of the Executive Officer of the Southern & Hills LGA in accordance with relevant contract requirements.
- Report back to the Southern & Hills LGA Board on projects and tasks as required.

### **Key achievements and outcomes:**

- Developed a policy for CEO Annual Leave
- Negotiated Resilient Hills & Coasts administration and governance future arrangement and fee
- Reviewed and recommended the S&HLGA 2024-2025 Draft Budget & Key Action Plan
- Developed the Agenda for 2024 workshop with respect to the Jeff Tate S&HLGA Strategic Review Report and recommendations.



## SAROC

The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that focuses on key issues affecting regional and country Councils.

The S&HLGA supports the Governance process by contributing to agenda items for SAROC meetings and the inclusion of Key Outcomes Statements and/or Minutes of meetings of S&HLGA Board meetings into SAROC Agendas.



## MP Relationships

The EO S&HLGA either met with the regions State government Members of Parliament (Finniss, Mawson, Kavel and Heysen) to discuss key priorities and policy impact for the region or alternatively they attended S&HLGA Board meetings to discuss and receive information along with federal MP Rebekha Sharkie (Mayo) and/or members of her team.

## Regional Research Papers and Submissions

The following Papers and Submissions have been prepared on behalf of Member Councils during the course of the year:

- LGA Building Capacity progress report 2023-2024
- LGA Building Capacity final report 2023-2024
- Application to SAFECOM for grant funding new Regional Climate Adaptation Plan

## LGA Board

Mayor Moira Jenkins (City of Victor Harbor) represented the Southern and Hills Region at the Local Government Association State Board meetings during 2023-2024.

## Resources

The continuation of the *capacity building grant from the Local Government Research and Development Scheme* has improved the capacity of the Executive Officer that has been applied across a range of Association projects and programs during the year.



Part of the additional capacity has supported the processes and program and project outcomes from the S&HLGA Roads Working Party and the applications to the Local Government Transport Advisory Panel, S&HLGA Regional Public Health Committee and S&HLGA 2022-2027 Regional Public Health and Wellbeing Plan, RH&C Committee Regional Action Plan, involvement with LGA and SAROC, the regional EO group, the remaining regional committees and various reports, submissions and forums throughout the year.

*Mr Graeme Martin* has provided Executive Officer services to the Association.

*Jen St Jack* has provided under contract, project oversight and co-ordination of the work program of the Resilience Hills and Coasts, S&HLGA's Climate Change Committee.

# 2023-2024 KEY ANNUAL ACTION PLAN

S&HLGA Key Annual Action Plan report for 2023-2024



# **SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION**

Constituent Councils

Adelaide Hills Council  
Alexandrina Council  
Kangaroo Island Council  
Mount Barker District Council  
City of Victor Harbor  
District Council of Yankalilla

## **S&HLGA KEY ACTION PLAN 2023 - 2024**

## CONTEXT

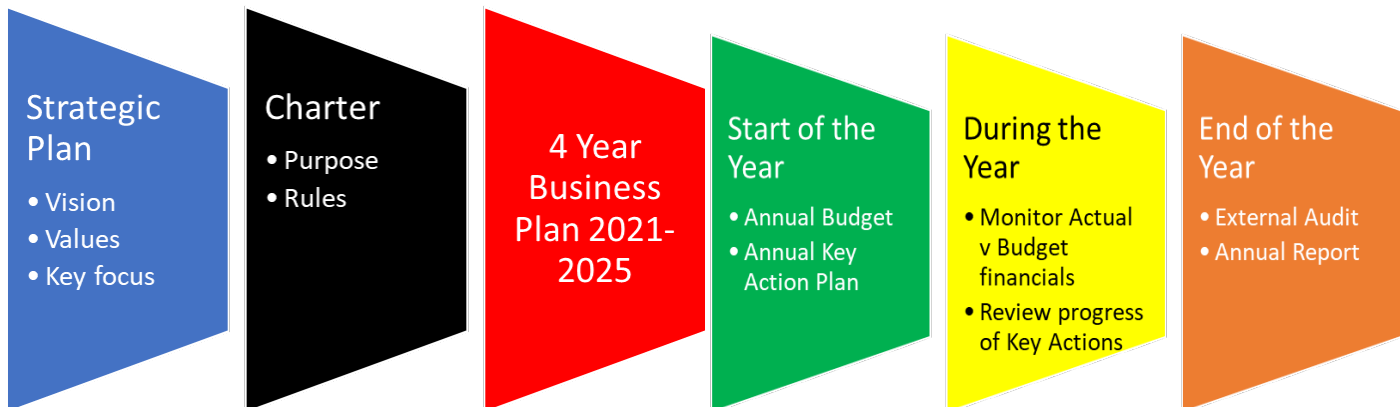
The Business Plan 2021 – 2025 has been prepared in accordance with Clause 8.2 of the Charter, and to comply with Clause 24 of Schedule 2 of the Local Government Act 1999 and was adopted on 10 December 2021.

The Business Plan should be read in conjunction with the **Budget** of each of the Financial Years covered by the plan. These provide the resources for the Plan.

An Annual Key Action Plan is prepared based on a framework of the Business Plan that incorporates the Key Issues identified by the Councils and the Executive Officer in various Board meetings and forums during the preceding period.

*EO duties and responsibilities:*

- 1.1 *Undertake in consultation with the Board the preparation of the Business Plan together with the development and implementation of the Action Plans for the Association.*







# 2023-2024 ANNUAL KEY ACTION SUMMARY AND MONITORING REPORT

## THE 2021-2025 S&HLGA BUSINESS PLAN

### Key Strategic Themes

Funding & Sustainability	Natural Environment	Built Environment	Healthy Communities	Profile & Relationships
<ul style="list-style-type: none"> <li>Sustainability of rate revenue dependent Councils and the continuing work with the LGA and other key stakeholders focusing on improving Local Government long term sustainability</li> <li>Seek to influence Grant Commission funding methodology to ensure adequate resource allocation</li> <li>Maximising the regional opportunities in Regional Planning and Boundary reform</li> <li>Seek external funding and grants for identified key projects as they arise</li> </ul>	<ul style="list-style-type: none"> <li>Consider Climate change effects and risks on the region and continue to implement the Resilient Hills &amp; Coasts 2020-25 Regional Action Plan and review and monitor the regional Climate change adaptation plan</li> </ul>	<ul style="list-style-type: none"> <li>Develop the regional 2030 Transport Plan and continue advocating for the key recommendations around freight routes, The Hills Rail corridor and regional public transport</li> <li>Continue the progress on the development of the S&amp;HLGA regional infrastructure plan with the RDA</li> <li>Research and Evaluate opportunities in regional CWMS efficiencies and Procurement opportunities</li> </ul>	<ul style="list-style-type: none"> <li>Reviewing and implementing and monitoring the S&amp;HLGA regional Health Plan in accordance with the State Health Plan</li> </ul>	<ul style="list-style-type: none"> <li>Continue to foster relationships with the regions MPs</li> <li>Continue to foster relations with the regions key stakeholders ( RDA, Landscapes Boards, PIRSA, LGA, SAPOL, SACCA )</li> </ul>

## KEY STRATEGIC OBJECTIVES - TOOLS

1. **Advocate and Assist** – Provide leadership and advocacy for its member Councils on regional and state issues
2. **Promote and Partner** - To market & promote the Southern & Hills Local Government Association as a credible and capable advocate on behalf of its member Councils. Partner with relevant organisations and regional drivers
3. **Research and Recommend** - To conduct research and communicate on important or emerging issues for Councils and their communities
4. **Capacity and Capability** – Build the capacity of its member Councils. Provide valuable information. Explore opportunities both external and internal to build capacity and capability in our region
5. **Good Governance** - Provide sound financial management. Ensure compliance with all regulatory obligations. Continually review, evaluate and mitigate risks

## Role

Role	Description
Leader	Development of strategies, policies, programs that respond to relevant trends
Owner /custodian	Management of assets under direct control
Information provider	Provision of general information to stakeholders
Advocate	Advocacy to relevant bodies in relation to issues/opportunities that impact the region
Facilitator /Initiator	Bringing together and/or engaging with stakeholders to address issues impacting the region
Agent	Managing the provision of services to the region on behalf of a third party
Partner/part funder	Project or service in which the organisation works with another organisation to deliver/fund an outcome
Direct provider	Delivery of a service or project on its own

## Level of influence





Level	Description
Control	Core business, statutory responsibilities, direct decision making
Influence	Shared or partial responsibility or influence – advocacy, communication
Concern	Issues of importance or impact – awareness, understanding










**2023-2024 Annual Key Action Plan - Key Strategic Themes**

Funding & Sustainability	Natural Environment	Built Environment	Healthy Communities	Profile & Relationships	Corporate Performance
<ul style="list-style-type: none"> <li>• Have input into LG reform via the LGA/SAROC</li> <li>• continually seek External Funding for projects and programs</li> <li>• Review priority decision making and establish a hierarchy of Board priorities and a methodology for determining matters for S&amp;HLGA to pursue</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to implement Resilient Hills &amp; Coast Climate adaptation Plan and 2020-2025 Priority Action Plan</li> <li>• Prepare for new Regional Climate Change Plan as per the RH&amp;C Brief &amp; Funding Strategy document.</li> <li>• Research and seek solutions for Overabundant species (Little Corella) Have input into the Strategy and Management of regional overabundant species</li> </ul>	<ul style="list-style-type: none"> <li>• Advocate new 2030 S&amp;HLGA Transport Plan and SLRP applications,</li> <li>• Advocate South Coast Freight Corridor</li> <li>• Develop South Coast Freight Corridor Business case</li> <li>• Input into the DIT regional Freight &amp; Connectivity review</li> <li>• continue development of a Regional Infrastructure Plan and Public Transport in the region (with RDA)</li> <li>• Highlight and advocate for complete regional coverage of mobileTelecommunications and/or 5G</li> </ul>	<ul style="list-style-type: none"> <li>• Implement and monitor the S&amp;HLGA 2022-2027 Regional Public Health Plan</li> <li>• Collect and collate regional data for a Community Wellbeing Indicators report</li> <li>• Continue to advocate and have input into the LG sector wide Hoarding &amp; Squalor strategy</li> </ul>	<ul style="list-style-type: none"> <li>• Continue relationship building with Government MPs</li> <li>• Up to date Website information &amp; maintenance</li> <li>• Define and formalise the relationship between S&amp;HLGA and LGA, SAROC and RDA</li> <li>• Develop adopt and implement an Advocacy framework.</li> </ul>	<ul style="list-style-type: none"> <li>• Complete and comply with all statutory and LG sector/Corporate requirements.</li> <li>• Continue with sound financial and administration management of S&amp;HLGA</li> <li>• Lay the foundations and prepare a timeline during 2023-2024 for developing a new 10 year Strategic Plan and new 2025-2029 Business Plan</li> </ul>

## THE 2023-2024 S&HLGA ANNUAL KEY ACTION PLAN

Role	Items & Actions
<b>General Administration (sound financial and compliance management, Good governance)</b>	Budget, Board meetings, Subscriptions and Levies, Key Actions, Audit, Annual Report, Grant reporting & acquittals.
<b>Projects and support (capacity and capability, research and recommend)</b>	Implement S&HLGA 2022-2027 Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan and 2020-2025 Priority Action Plan, Advocate new 2030 S&HLGA Transport Plan and SLRP applications, South Coast Freight Corridor Business case, Input into the DIT regional Freight and Connectivity review.
<b>Leadership, advocacy and marketing</b>	LG reform, Continue relationship building with Government MPs, Website information & maintenance, Overabundant species (Little Corella) Strategy and Management, Hoarding & Squalor management
<b>Opportunities (capacity and capability, promote and partner)</b>	Regional Infrastructure Plan, Membership and External Funding, Telecommunications and 5G

Key		Not on track/overdue / yet to commence
		Past due date but some minor action commenced
		Past due date / action commenced and on track
		completed / no further action required

Theme	Items & Actions	Item	Status	Comment
<b>General Administration (sound financial and compliance management, Good Governance)</b>	Budget, Board meetings, Committee meetings, Subscriptions and Levies, Key Actions, Audit, Annual Report, Grant reporting & acquittals,	Budget		Adopted June 2023, Revised Feb 2024
		Subscriptions & levies		Invoiced July 2023
		Audit		2022-2023 Audit completed
		Annual Report		Completed Sept 2023
		LGA Grants		2022-23 LGA capacity grant acquitted 2023-24 application submitted July 2023 and received Sept 2023
		Website		Updated regularly
<b>Projects, Programs and support (Capacity and Capability, Research and Recommend)</b>	Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan, Regional Transport Plan	Regional Public Health Plan		Committee meeting regularly
		Resilient Hills & Coast Climate adaptation Plan		Regional Climate Plan 2.0 planned. Website and brand refresh complete
		Regional Transport Plan		2023-24 SLRP applications on track. Success advised by Minister. Committee meeting regularly. 2024-2025 Regional SLRP priorities agreed. Board endorsement for 2024-2025 funding round

<b>Leadership, advocacy and marketing</b>	New Government Policies and LG Reform, Relationship building with State Government MPs and Key stakeholders, Overabundant species management	Formalise relationships with Key Stakeholders		RDA MoU signed off
		LG/State Govt key issues		
		Relationship with MPs		Meeting completed 12 September
		Overabundant species(Little Corellas) Management		Theme for 19 April 2024 Board meeting. Noted PIRSA bait project
<b>Opportunities (Capacity and Capability, Research and Recommend, Promote and Partner)</b>	Regional Infrastructure Plan, External Funding, Digital Connectivity and telecommunications, RDA lead regional Public Transport update	Public Transport		RDA scorecard
		Infrastructure Plan		EDN meeting regularly to update
		External funding		LGA Capacity Grant application submitted July 2023. Paid Sept ILC Grant submitted but unsuccessful. Safecom RH&C grant successful. Additional funding application submitted May 2024
		Telecommunications		Fed Govt mapping exercise announced
		SA Coastal Councils Alliance		Invoiced for 2023-24. Draft Strategic Plan review underway

Category	S&HLGA Role	Item	Comment/Description
<b>Administration</b>	Active/Lead/Control	EO KPIs	
	Active/Lead/Control	Budget 2023-2024	Adopted June 2023, revised Dec 2023
	Active/Lead/Control	Key Action 2023-2024	Adopted June 2023
	Active/Lead/Control	Regional Capacity grant acquittal 2022-2023	Acquittal July 2023, received Sept 2023
	Active/Lead/Control	Audit 2022-2023	Completed Aug 2023
	Active/Lead/Control	Annual Report 2022-2023	Completed Sep 2023
	Active/Lead/Control	Website maintenance	Ongoing
<b>Programs – Lead/S&amp;HLGA Committee</b>	Active/Lead/Control	S&HLGA 2022-2027 Regional Public Health Plan/Committee	CWI data and Hoarding & Squalor as priorities. LGA Hoarding and Squalor report completed
	Active/Lead/Control	Resilient Hills & Coast	Develop RH&C standalone website & new Climate Plan Strategy. Safecom Grant funding \$93k successful. \$25k additional funding application submitted & successful
	Active/Lead/Control	S&HLGA Management Group	Review JT recommendations during 2023-2024. Name Change & ToR review March 2024. Met June 2024
	Active/Lead/Control	2030 Transport Plan/ Road Works Party	Review Roads database, SLRP applications. Heavy Vehicle Forum Nov 2023. 2024-2025 SLRP priority applications agreed. Board endorsement April 2024
<b>Projects – Lead</b>	Lead/Partner/Influence	Regional LGA Management Group	Regular meeting of the Regional LGA EOs and development of

Category	S&HLGA Role	Item	Comment/Description
			priority projects, key issues as identified by the S&HLGA Board
<b>Projects - Partner</b>	Partner/Influence	SA Coastal Councils Alliance	Maintaining relationship and support for Strategic and Business Plans
	Partner/Advocate	Telecommunications	Advocating for regional black spot funding and ready for 5G. Partner with RDA
	Partner/Influence	Economic Development Network Forum	RDA lead with focus on Regional Infrastructure and investment plan, Federal Grant opportunities and Public Transport.
	Partner/Advocate	Northern Freight Bypass	Continue to advocate road upgrades with MRLGA
	Facilitator/Advocate	South Coast Freight Corridor	Finalise route. Develop Business Case. Advocate with State and Federal Govt. Seek funding. Forum completed 10 Nov
	Partner/Influence	Overabundant Species	S&HLGA/LGA/Landscapes Board working on collaborative project for managing Little Corellas and LB input into the RH&C Climate Plan. New bait project and other updates presented April 2024
<b>Relationships</b>	Active/Lead/Influence	State MPs/Federal MP	Continue regular catch ups during 2023-2024. Meeting completed Sept 2023
	Active/Lead/Influence	Key Stakeholder Agencies	Articulate and Formalise relationships via MoUs with Key Stakeholder Agencies (RDA, LGA, SAROC and Landscape Board)

## Australia

CEO.....	Chief Executive Officer
CWMS.....	Community Wastewater Management Systems
DEW.....	Department of Environment and Water
EO.....	Executive Officer
ESCOSA.....	Essential Services Commission of South Australia
GAROC.....	Greater Adelaide Region of Councils
LGA.....	Local Government Association
MP.....	Members of Parliament
MDBA.....	Murray Darling Basin Authority
MOU.....	Memorandum of Understanding
NBN.....	National Broadband Network
OLG.....	Office of Local Government
PIRSA.....	Primary Industries & Regions SA
ReCAP.....	Regional Climate Adaptation Plan
RH&C.....	Resilient Hills and Coasts Committee
RDA.....	Regional Development Australia
RPHC.....	Regional Public Health Committee
RWP.....	Roads Works Party
SA.....	South Australia
SAPOL.....	South Australia Police
SAROC.....	South Australian Regional Organisation of Councils
S&HLGA.....	Southern and Hills Local Government Association
SLRP.....	Special Local Roads Program

# FINANCIALS

S&HLGA Audited Financial statement for 2023-2024



# SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

## FINANCIAL STATEMENTS

### Statement of Comprehensive Income for the Year Ended 30<sup>th</sup> June 2024

	Notes	2024 \$	2023 \$
<b>Income</b>			
Subscriptions	1.8	139,880	132,680
Operating Grants	2.2	40,000	40,000
Investment Income	1.7	10,108	7,094
Other		178,614	203,185
Total Income		<u>368,602</u>	<u>382,959</u>
<b>Expenditure</b>			
Employee Costs		162,893	157,309
Materials, Contracts and other expenses	3	187,628	206,431
Finance Charges		3,450	6,003
Total Expenditure		<u>353,971</u>	<u>369,743</u>
<b>Surplus (Deficit) from Operations</b>		<u><b>14,631</b></u>	<u><b>13,216</b></u>

The above Income Statement should be read in conjunction with the accompanying notes

# SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

## Balance Sheet as at 30<sup>th</sup> June 2024

	2024	2023
Notes	\$	\$
<b>Current Assets</b>		
Investments	189,287	155,291
Debtors	0	8,834
Total Current Assets	189,287	164,125
<b>Current Liabilities</b>		
Accounts Payable	16,500	0
Grants in Advance	0	27,000
Deferred Income	11,000	0
GST	(8,012)	(24,802)
PAYG Payable	3,100	10,304
Employee provisions	46,358	36,169
Rounding	(15)	(14)
Superannuation payable	3,587	1,502
Wages payable	0	5,264
Total Current Liabilities	72,518	55,423
<b>Net Current Assets</b>	116,769	108,702
<b>Net Assets</b>	<b>116,769</b>	<b>108,702</b>
 <b>Equity</b>		
Accumulated Surplus	116,769	108,702
<b>Total Equity</b>	<b>116,769</b>	<b>108,702</b>

The above Balance Sheet should be read in conjunction with the accompanying notes

## SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

### Statement of Changes in Equity for the Year Ended 30<sup>th</sup> June 2024

	2024	2023
Notes	\$	\$
<b>Accumulated Surplus</b>		
Balance at beginning of period	108,702	95,486
Adjustments made to reconcile GST from prior years	(10,122)	0
Adjustments made to reconcile PAYG from prior years	2,300	0
Adjustments made to reconcile Wages Payable from prior years	1,258	0
Net Surplus / (Deficit)	14,631	13,216
Balance at end of period	116,769	108,702
<b>Total Equity</b>	<b>116,769</b>	<b>108,702</b>

The above Statement of Change in Equity should be read in conjunction with the accompanying notes

# SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

## Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2024

	2024	2023
Notes	\$	\$
<b>Cash Flows from Operating Activities</b>		
Receipts	351,325	294,182
Payments	(327,438)	(382,893)
Interest Receipts	10,109	25,126
	33,996	(63,585)
Net Cash Provided by (Used in) Operating Activities	33,996	(63,585)
<b>Net increase/(decrease) in Cash Held</b>	<b>33,996</b>	<b>(63,585)</b>
<b>Cash at the beginning of the reporting period</b>	<b>155,291</b>	<b>218,876</b>
<b>Cash at the end of the reporting period</b>	<b>189,287</b>	<b>155,291</b>

### Reconciliation of Change in Net Assets to Cash from operating activities

	2024	2023
	\$	\$
Net Surplus	14,631	13,216
Decrease / (Increase) in Provisions	10,189	12,519
Decrease / (Increase) in Debtors	8,835	(8,834)
(Decrease) / Increase in Accounts Payable	6,668	(2,673)
(Decrease) / Increase in Grants in Advance	(16,000)	(54,819)
Increase / (Decrease) in GST	0	(22,994)
Increase / (Decrease) in Trade and Other Payables	9,675	0
<b>Net Cash provided by Operating Activities</b>	<b>33,996</b>	<b>(63,585)</b>

The above Statement of cash Flows should be read in conjunction with the accompanying notes

# SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

### Note 1 - Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011 dated 13 September 2024*

#### 1 Basis of Preparation

##### 1.1 Compliance with Australian Accounting Standards

This general-purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, interpretations and relevant South Australian legislation

The Southern & Hills Local Government Association is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, Alexandrina Council, Kangaroo Island Council, Mt Barker District Council, City of Victor Harbor and District Council of Yankalilla.

All funds received and expended by the Association have been included in the financial statements forming part of this financial report.

##### 1.2 Historical Cost Convention

Except where stated below, these financial statements have been prepared in accordance with the historical cost convention.

##### 1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying the Authority's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this note.

##### 1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar

##### 1.5 Non-Current Assets and Non-Current Liabilities

The Association has nil non-current assets or non-current liabilities.

##### 1.6 Employees

The Association has one employee having converted the CEO from contractor to employee in February 2019.

##### 1.7 Investments

Investments are valued at cost. Interest revenues are recognised as they accrue.

# SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

### 1.8 Subscriptions

Clause 6 of the Charter of the Association prescribes that subscriptions (not levies) by Constituent Councils are equal. The Charter has since been amended in January 2022 allowing flexible subscriptions.

Constituent Council Subscription 2024	\$21,700
Constituent Council Subscription 2023	\$20,500

### 1.9 Income recognition

The Association recognises revenue under AASB 1058 *Income of Not-for-Profit Entities* (AASB 1058) or AASB 15 *Revenue from Contracts with Customers* (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Association expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when the Association enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the Association.

### 1.10 Cash

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis.

### 1.11 New accounting standards for application in future periods

The Australian Accounting Standards Board has issued new and amended Accounting Standards and interpretations that have mandatory application dates for future periods. The organisation has assessed that it is not expected to be materially impacted by those changes.

## 2 Functions / Activities of the Association

2.1 Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note 2.2.

2.2 The activities of the Association are categorised into the following broad functions:

**Administration:** The operation of the Office of the Association and its decision-making forums.

**Special projects:** The research into and implementation of projects prescribed by Acts or regulations or approved by Board decision.

# SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

### Note 2.2 Functions / Activities of the Southern & Hills Local Government Association

#### Administration

Year	Revenue			%	Expenses		Surplus (Deficit)
	Grants	Other	Total Revenue		Expenses Total	%	
2024	0	196,509	196,509	53.3%	202,870	57.3%	(6,361)
2023	0	140,249	148,430	38.8%	194,640	52.6%	(54,391)
<b>Projects</b>							
2024	78,500	93,593	172,093	46.7%	151,101	42.7%	20,992
2023	129,849	104,680	234,529	61.2%	175,103	47.4%	86,426
<b>Total</b>							
2024	78,500	290,102	368,602	100%	353,971	100%	14,631
2023	129,849	253,110	382,959	100%	369,743	100%	32,035

# SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

### 3. Contractual Services

Contractual Services involve payments or liabilities for the external provision of services and include (net of GST):

	2024	2023
Consultants:		
Jeanette Pope	\$0	\$0
URPS	\$0	\$0
HDS Australia Pty Ltd	\$11,200	\$16,533
Centre for Inclusive design	\$0	\$0
Nature Conservation Society SA	\$0	\$79,567
Jack Jensen	\$99,408	\$84,000
BRM Advisory	\$15,000	\$0
Jeff Tate Consulting	\$4,200	\$7,862
Flux Visual	\$2,950	\$0
Natalie Iglío	\$6,500	\$0

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	2024	2023
Total	\$139,258	\$188,062
Materials and other expenses	\$48,370	\$18,369
<b>Total</b>	<b>\$187,628</b>	<b>\$206,431</b>

### 4. Comparison of Budget and Actual Results

	2024		2023	
	Budget	Actual	Budget	Actual
	\$	\$	\$	\$
<b>Revenue</b>				
Administration	187,880	196,509	137,180	140,249
Projects	129,860	172,093	219,757	261,529
<b>Total Revenue</b>	<b>317,740</b>	<b>368,602</b>	<b>356,937</b>	<b>401,778</b>
<b>Expenditure</b>				
Administration	193,327	202,870	195,284	194,640
Projects	114,110	151,101	172,880	175,103
<b>Total Expenditure</b>	<b>307,437</b>	<b>353,971</b>	<b>368,164</b>	<b>369,743</b>
Surplus (Deficit)	10,303	14,631	(11,227)	32,035



## CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Southern & Hills Local Government Association to certify the financial statements in their final form. In our opinion:

- o the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- o the financial statements present a true and fair view of the Association’s financial position at 30 June 2024 and the results of its operations and cash flows for the financial year.
- o internal controls implemented by the Authority provide a reasonable assurance that the Association’s financial records are complete, accurate and reliable and were effective throughout the financial year.
- o the financial statements accurately reflect the Association’s accounting and other records.

Dated 13 September 2024



**Graeme Martin**  
**EXECUTIVE OFFICER**



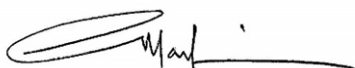
**Mayor Moira Jenkins**  
**PRESIDENT**

## CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Southern & Hills Local Government Association for the year ended 30 June 2024, the Association’s Auditor, Accru Harris Orchard, 172 Fullarton Rd, Adelaide, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

Dated 13 September 2024



**Graeme Martin**  
**EXECUTIVE OFFICER**



**Mayor Moira Jenkins**  
**PRESIDENT**

**AUDITOR'S INDEPENDENCE DECLARATION**

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024**

To the Board Members of Southern & Hills Local Government Association

As lead auditor for the audit of Southern & Hills Local Government Association for the financial year ended 30 June 2024:

I confirm that, for the audit of the financial statements of Southern & Hills Local Government Association for the year ended 30 June 2024, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(5) Local Government (Financial Management) Regulations 2011.



**AHO AUDIT PTY LTD**



**LUKE BOLLMEYER  
DIRECTOR**

Dulwich, 13 September 2024

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION**

### **Opinion**

We have audited the special purpose financial report of Southern & Hills Local Government Association (the "Association"), which comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and director's declaration.

In our opinion, the accompanying financial report of the Association for the year ended 30 June 2024 is prepared, in all material respects, in accordance with Australian Accounting Standards.

### **Basis for Opinion**

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Report**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Australian Accounting Standards and *Local Government Act 1999* and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our 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 our 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, we exercise professional judgment and maintain professional scepticism throughout the audit. We 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- + Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- + Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- + Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association 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 represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**AHO AUDIT PTY LTD**



**LUKE BOLLMEYER  
DIRECTOR**

Dulwich, 13 September 2024

## **SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION**

### **INDEPENDENT ASSURANCE REPORT**

#### **Opinion**

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by Southern and Hills Local Government Association ('Association') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2023 to 30 June 2024 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The controls established by the Association in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
- (b) The controls operated effectively as designed throughout the period from 1 July 2023 to 30 June 2024.

#### **Basis for Opinion**

The Association sought exemption from the requirement in clause 30 of Schedule 2 of the Local Government Act 1999. The Minister granted the exemption on the basis that the Association would periodically review and update its internal controls and encouraged the use of the practical and contemporary guidance material on internal controls issued by the Local Government Association's 'Better Practice Model – Internal Financial Controls'.

The Association's 'Operations Manual – Finance Policy' is available on the Association's website and was last updated in October 2014.

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ASAE 3150 Assurance Engagement on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

#### **The Associations Responsibility for Internal Control**

The Association is responsible for:

- a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;
- b) Identifying the control objectives
- c) Identifying the risks that threaten achievement of the control objectives
- d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and
- e) Operating effectively the controls as designed throughout the period.

### **Our Independence and Quality Control**

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applied Auditing Standard ASQC 1 Quality Control for Firms that Performs Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements in undertaking this assurance engagement.

### **Auditor's Responsibilities**

Our responsibility is to express an opinion on the Authority's compliance with Section 125 of the Local Government Act 1999 in relation only to the internal controls established by the Authority to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Information and ASAE 3150 Assurance Engagements on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the Local Government Act 1999 in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

### **Limitations of Controls**

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected. An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

### **Limitations of Use**

This report has been prepared for the members of the Authority in Accordance with Section 129 of the Local Government Act 1999 in relation to the Internal Controls Specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Authority, or for any purpose other than which it was prepared.



**AHO AUDIT PTY LTD**



**LUKE BOLLMEYER  
DIRECTOR**

Dulwich, 13 September 2024



*The Barossa Council*

# ANNUAL REPORT 2023-24

## Gawler River Floodplain Management Authority

Constituent Councils:

*Adelaide Hills Council*

*Adelaide Plains Council*

*The Barossa Council*

*Town of Gawler*

*Light Regional Council*

*City of Playford*

**Gawler**



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## Chairman's Report

The 2023-24 financial year has seen the GRFMA take significant steps in defining a strategy to deliver key infrastructure, policies and programs that are fundamental to achieving the goals set out in its Charter; the Gawler River flood mitigation.

This has been mainly achieved by progressing two key reports: the GRFMA Business Case; and the GRFMA Stormwater Management Plan (SMP).

With a foundation developed over recent years the expectation for the GRFMA now is to finalise ongoing investigations and develop a suitable funding package that can deliver the required infrastructure and programs.

Consequently, completion of the Business Case and SMP are the immediate priorities for the GRFMA.

### GRFMA Business Case

During the past year the GRFMA continued to work closely with the Department of Environment and Water (DEW), the Stormwater Management Authority (SMA) and other State Government agencies such as SA Water, to deliver a Business Case that focussed on improving flood protection in the Gawler River.

The Business Case concluded that flood management of the Gawler River could be a transformative project for the Northern Adelaide Plains that will increase the resilience of the community and deliver a suite of measures to mitigate the frequency and impact of flood events in the river. The cost-benefit analysis undertaken in the Business Case shows a very strong case for investment.

The initiatives recommended in the Business Case provide complementary benefits for the management of flood and comprise the following:

- Increasing the height of the Bruce Eastick Dam on the North Para River (nominally a 10-metre increase in the height of the dam wall);
- Improving planning controls for developments near the Gawler River that will reduce the likelihood of flood and the impacts of flood inundation on new developments;
- Implementing a Community Flood Awareness Campaign; and
- Undertaking the repair and maintenance of existing riverside levee banks in the lower Gawler River, which play a critical role in constraining floodwaters to the river channel during high flow events and reducing potential damage of flood.

A review of the Business Case, undertaken by a State agency, Infrastructure South Australia (ISA), recommended additional work be undertaken to facilitate a fully informed investment decision. This work is aimed at refining the dam design and involves an update of hydrology studies and more detailed investigations on the condition of the existing dam structure, to ensure that it is capable of accommodating the proposed upgrades. Both may result in a reconfiguration of the dam raising and should therefore be undertaken as a priority in the next stage of design.

The GRFMA endorses both the recommendations in the Business Case and of the ISA review and is progressing the further investigative work as a matter of urgency. Once the inputs are refined and assessed, the GRFMA will further engage with the State and Federal governments and the Constituent Councils to develop and agree a suitable funding strategy.

Through DEW, the GRFMA is seeking funding from the Federal Government's Disaster Ready Fund to start developing a comprehensive Community Awareness Program, recognising that such a program must be ongoing to be effective.

## **Stormwater Management Plan**

Since 2020, the GRFMA has worked with DEW, the SMA, Green Adelaide and Northern and Yorke Landscape Boards, to develop a comprehensive Stormwater Management Plan (SMP) for the Gawler River environs.

A draft SMP was presented to the SMA during this year with the feedback that further investigations were required to ensure the report met the scope outlined by the SMA which is responsible for its approval. These investigations have commenced, and the expectation now is for the final draft of the SMP to be finalised in the first quarter of 2024-25.

## **The Board**

The GRFMA acknowledges and thanks the following retiring Board members for their significant contributions to the Authority:

- Ms Sheree Schenk
- Mr Martin McCarthy
- Mr John Lush

A special thanks to Mr Ian Baldwin for the significant contributions of outgoing Independent Member Chairman, to the activities of the Board over a 17-year period, noting several key initiatives Ian has led namely: Gawler River Flood Mitigation Business Case; Stormwater Management Plan; GRFMA Charter Review; and the Cost Contributions Model.

The Board welcomes Mr Lino Di Lernia as the new Independent Member, Chairman from 1 May 2024 and new Board Members: Mr Jake McVicar, Mr Dante Mazzeo and Mr Thomas Jones.

# Gawler River Floodplain Management Authority (GRFMA)

## The Gawler River

The Gawler River is formed by the confluence of the North Para and South Para in the town of Gawler and is in the Adelaide Plains district of South Australia. The district surrounding the river produces cereal crops and sheep for both meat and wool, as well as market gardens, almond orchards and vineyards. The farm gate output of the Gawler River Floodplain horticultural areas is estimated to be at least \$225 million.

## Purpose of the GRFMA

The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 on 22 August 2002. The Constituent Councils are the Adelaide Hills Council, The Adelaide Plains Council, The Barossa Council, The Town of Gawler, Light Regional Council, and the City of Playford.



The Charter sets down the powers, functions, safeguards, accountabilities, and an operational framework.



The Authority has been established for the purpose of coordinating the planning, construction, operation, and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- To raise finance for the purpose of developing, managing, and operating and maintaining works approved by the Board;
- To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;

- To advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative policy changes on matters related to flood mitigation and management and associated land use planning with Gawler River flood mitigation;
- To facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental, and cultural consideration; and
- To provide advice as appropriate to the Constituent Councils in relation to development applications relevant to the Authority's roles and functions.

## Governance

### The Board

The Authority is governed by the Board of Management. The Board comprises:

- One independent person, who is not an officer, employee, or elected member of a constituent council, to be appointed as the Chairman of the Board of Management of the GRFMA for a term of three years.
- Two persons appointed from each of the six constituent councils (12 members in total). Council appointees comprise of the Council CEO, or delegate and one Elected Member.
- Deputy Board members as appointed by each Constituent Council.

The Members of the Board are:

Council	Board Members	Deputy Board Members
<b>Chairman &amp; Independent Member</b>	Mr Lino Di Lernia (commenced 1 May 2024)	
<b>Adelaide Hills Council</b>	Cr Malcolm Herrmann Mr Ashley Curtis	Ms Natalie Armstrong (resigned 24 May 2024)
<b>Adelaide Plains Council</b>	Cr Terry-Anne Keen Mr James Miller	Cr Dante Mazzeo Mr Tom Jones
<b>The Barossa Council</b>	Cr Bruce Preece Mr Jake Mc Vicar	Ben Clark
<b>Town of Gawler</b>	Cr Paul Koch Ms Whendee Young	Cr Brian Sambell
<b>Light Regional Council</b>	Cr Michael Phillips-Ryder Mr Richard Dodson	
<b>City of Playford</b>	Cr Clinton Marsh Mr Greg Pattinson	Cr Peter Rentoulis Mr Dale Welsh

Meetings of the Board are held at such time and such place as the Board decides subject only to the requirement that there will be at least one meeting in every two calendar months.

Any Constituent Council, the Chairman or three Board Members may by delivering a written request to the Executive Officer require a special meeting of the Board to be held and any such special meeting shall constitute a special meeting of the Authority.

Ordinary meetings of the Board are generally held bi-monthly on the third Thursday of the even months commencing at 9.45am; excepting December which is held on the second Thursday.

Meetings are hosted by the Constituent Councils on a rotational roster with six Board meetings and one Special Board meetings held during the year as follows:

Ordinary Board Meetings:

- Thursday 17 August 2023 – Town of Gawler
- Thursday 19 October 2023 – Adelaide Plains Council
- Thursday 14 December 2023 – City of Playford
- Thursday 15 February 2024 – Light Regional Council
- Thursday 18 April 2024 – Adelaide Hills Council
- Thursday 20 June 2024 – The Barossa Council

One Special Board Meeting:

- Thursday 27 July 2023 – City of Playford

### **Technical Assessment Panel**

A Technical Assessment Panel has been appointed to support the decision-making processes of the Board with delegated powers to provide advice and manage the technical aspects of the design, assessment, and construction of the various parts of the plan.

The Members of the Panel are:

- Mr Lino Di Lernia, Independent Member, Chairman
- Ms Katharine Ward Flood Management, DEW
- Vacant, Principal Engineer Dams, SA Water
- Mr Ben Clark, The Barossa Council, Council representative,
- Mr Shaun Fielding, City of Playford. Council representative,
- Mr David Hitchcock Executive Officer

No formal meetings of the Panel were held; however, Panel members provided out of session assistance and advice to DEW to facilitate delivery of the Gawler River Flood Management Business Plan.

## **Audit and Risk Committee**

An Audit and Risk Committee has been appointed to review:

- The annual financial statements to ensure that they present fairly the situation to the Board; and
- The adequacy of the accounting, internal control, reporting and other financial management systems and practices to the Board on a regular basis.

The Committee held five (5) meetings during the year:

- 7 August 2023
- 7 December 2023
- 5 February 2024
- 5 April 2024
- 4 June 2024

The members of the Committee are:

- Mr Peter Brass, Independent Member and Chairman
- Mr Greg Pattinson, City of Playford
- Cr Malcolm Herrmann, Adelaide Hills Council

Membership of the GRFMA Audit Committee is for two years, until 30 June 2026.

## **Executive Officer**

On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025. Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms.

## **External Auditor**

Dean Newbery and Partners are the appointed external auditor for 2023-24.

On 14 December 2023 the GRFMA Board reappointed Dean & Newbery Pty Ltd as GRFMA External Auditor for a term of three plus two years, effective 1 July 2024.

## GRFMA Policies

The following Policies have been adopted to provide management guidelines for the day-to-day business of the GRFMA.

- Procurement Policy
- Grant Policy
- Fraud, Corruption and Maladministration Prevention Policy
- Internal Review of Decisions Policy
- Code of Practice Meeting Procedures
- Anti – Discrimination Fair Treatment Policy
- Consultation Policy
- Work Health and Safety Policy
- Access to Meetings and Documents Policy
- Dam Valuation Policy
- Treasury Management Policy
- Freedom of Information Statement
- Information Asset Management Policy

The purpose of these policies is to provide prudent management guidelines for the day-to-day management of the affairs of the Authority.

## Meetings

All meetings of the GRFMA and its committees are open to the public, except for those matters considered under Section 90 of the Local Government Act 1999.

Forum	Total Resolutions for the year	Resolutions to exclude the Public – S90(3)	Purpose	Order for docs to remain confidential - S91(7)	%
<b>Board</b>	89	3 1 1	S 90(3)(a) S90(3)(k) AS90 (3) (b)(i)(ii)	3 1 1	5
<b>Technical Assessment Panel</b>	0	0		0	0
<b>Audit Committee</b>	31				0

## Freedom of Information

No Freedom of Information requests were received during the year.

## Strategic Plan

The GRFMA Strategic Plan 2021-26 is arranged under three themes, each with its own objective, related to the outcomes to be pursued.

### **Theme 1: Design, build, and maintain physical flood mitigation infrastructure.**

Objective: To have in place an agreed extent of physical flood mitigation infrastructure that is fit for purpose and achieves the targeted levels of performance.

### **Theme 2: Develop and evolve key relationships.**

Objective: To maintain key relationships that are most important to the Authority achieving its purpose.

### **Theme 3: Ensure good governance and ongoing financial sustainability.**

Objective: To ensure that the Authority meets legislative requirements and contemporary standards of governance and is financially sustainable for the long term.

## Priority Actions 2023-24

### **Work to facilitate delivery of the objectives of the Gawler River Stormwater Management Plan.**

The Gawler River Stormwater Management Plan (SMP) is the key GRFMA document to assist in determining physical and other works required to reduce the risks and impacts of flooding.

*Work is ongoing to finalise the SMP. Delays have occurred due to the need for more information to be included in the document. It is anticipated the document will be at final draft during the first quarter on 2024-25.*

### **Review, with Constituent Councils and stakeholders, design standards for infrastructure works including costs and benefits.**

The default policy position of the Authority has been for a 1 in 100-year design standard. Reviewing that policy position through consideration of the costs and benefits of various design standard scenarios will assist in identifying appropriate standards.

*This is being undertaken as part of the process for completion of the Gawler River Flood Management Business Case.*

### **In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.**

A schedule of works is to be consolidated from the recommendations from the completed GRFMA Gawler River Stormwater Management Plan and the Department for Environment and Water (DEW), Gawler River Flood Management Business Case. Funding will be sought from the State and Federal Governments and where appropriate commercial investment.



*The GRFMA has a copy of the Business Case and the ISA Gawler River Flood Management Gate 2 Recommendation Action Plan which identifies recommendations for consideration and designation of responsible partners, DEW and GRFMA.*

*The GRFMA has sought constituent council support for funding to complete the Business Case.*

**Working with the Constituent Councils, develop a framework to clearly articulate the respective roles and responsibilities of the Authority and the Councils and suitable partnering arrangements to maintain a low-cost base for the Authority.**

Identification of partnering opportunities within the capacities of the councils (e.g., in relation to monitoring information about climate change and climate change policy, and water policy) in delivering the functions, operations and project management required of the Authority would help to keep the Authority's administrative costs low.

*Constituent councils are providing partnering opportunities and support to the GRFMA, where relevant.*

**Continue to advocate for improved governance and funding arrangements for flood avoidance, resilience, and mitigation in South Australia.**

With frontline experience the Authority is well positioned to develop a narrative about changes that are required to improve governance and funding arrangements for flood avoidance and mitigation. The Authority will continue to work with the Department for Environment and Water, in consultation with constituent councils, on implementation and funding arrangements for the State Government funded Gawler River Flood Mitigation Business Case.

*The GRFMA has sought constituent council support for funding to complete the Business Case. The GRFMA is undertaking work to develop a suitable funding strategy (which is to be finalised in consultation and in agreement with constituent councils)*

**Assist the Constituent Councils in communicating with general communities and specific interest groups in relation to flood mitigation for the Gawler River.**

Communication with communities is likely to be a joint activity between the constituent councils and the Authority.

*DEW has facilitated a Disaster Ready Grant application for funds to plan/prepare a community flood awareness campaign for Gawler River. The application has been prepared with DEW as the applicant with SES and GRFMA as project partners.*

### Operation of the Regional Subsidiary

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Reports to Stakeholders	Bi-Monthly	Key Outcomes Summary to be published following each Board Meeting	<input checked="" type="checkbox"/> <b>Key Outcomes Summary prepared and sent to Councils following GRFMA meetings.</b>
Maintain effective Regional Subsidiary	December	On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025.	<input checked="" type="checkbox"/> <b>Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms.</b> <input checked="" type="checkbox"/> <b>Effective 1/05/2024.</b> <input checked="" type="checkbox"/> <b>Mr Lino Di Lernia has been appointed to the position of GRFMA Chairman, Independent Member, for 3 years, concluding 30/4/2027.</b>
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	<input checked="" type="checkbox"/> <b>Dean Newbery has been reappointed as GRFMA's external auditor for a term of three years with a two-year option, effective 1 July 2024.</b> <input checked="" type="checkbox"/> <b>Appropriate levels of insurance reviewed in July 2023.</b>
Review of the Business Plan	By 31 <sup>st</sup> March	Review the Business Plan prior to preparing the Budget. Forward to the Councils	<input checked="" type="checkbox"/> <b>June 2023 - Business Plan 2023- 2024 adopted.</b> <input checked="" type="checkbox"/> <b>June 2024- Achievements against the Business Plan 2023-2024 presented.</b>
Annual Budget	By 31 <sup>st</sup> March, June, October, December	Adopt for consultation forward to Councils- Adopt Budget – copy to Councils in 5 days- Conduct Budget Reviews	<input checked="" type="checkbox"/> <b>2024 - 2025 Draft Budget forwarded in March 2024 to consistent councils for consultation.</b> <input checked="" type="checkbox"/> <b>Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee.</b>
Subscriptions	June December	Send half year subscriptions to Council.	<input checked="" type="checkbox"/> <b>All first half subscriptions paid.</b> <input checked="" type="checkbox"/> <b>5 Second half subscriptions paid (Remaining subscription paid July 2024).</b>
Report to Constituent Councils	Following each Board meeting By 30 <sup>th</sup> September	The receipt of the following reports by Councils, Board Meeting Key Outcome Summary Annual Report including Annual Financial Statements	<input checked="" type="checkbox"/> <b>Key Outcomes Summary prepared for meetings.</b> <input checked="" type="checkbox"/> <b>Annual Report forwarded electronically to Councils.</b>

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Governance	Ongoing	Policies and new management framework documents developed and reviewed.	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> <b>Independent review of GRFMA policies completed April 2023.</b></li> <li><input checked="" type="checkbox"/> <b>Management Framework documents now adopted GRFMA Strategic Plan Asset Management Plan and Long-Term Financial Plans.</b></li> <li><input checked="" type="checkbox"/> <b>Charter Review 2 Funding Model adopted April 2023.</b></li> <li><input checked="" type="checkbox"/> <b>The GRFMA Audit and Risk Committee (Chairman and the two Members) have been reappointed from 1 July 2024 until 30 June 2026.</b></li> </ul>
Annual Operations		<p>Implementation of requirements of the BENPFM Dam Operation and Maintenance Manual.</p> <p>Periodical inspections of BENPFM dam and lands</p> <p>Removal of deposited flood debris at upstream wall of BENPFM Dam</p> <p>Continuation of the revegetation program around land associated with the BENPFM Dam.</p> <p>Weed control</p>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> <b>Ongoing. Programmed management costed and funded in 2023/2024 draft Budget.</b></li> <li><input checked="" type="checkbox"/> <b>Ongoing.</b></li> <li><input checked="" type="checkbox"/> <b>As required.</b></li> </ul> <p><b>Ongoing, within budgeted funds, in collaboration with Light Regional Council. Grant funding for further revegetation to be sought.</b></p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> <b>Annually as required.</b></li> <li><input checked="" type="checkbox"/> <b>Annual land management lease not continued beyond May 2024.</b></li> </ul>

## Financial Statements 2023-24


1. Certification of Financial Statements
2. Financial Statements and Notes
3. Related Parties Disclosures
4. Statement of Auditors Independence
5. Certification of Auditor Independence

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2024**  
**CERTIFICATION OF FINANCIAL STATEMENTS**

We have been authorised by the Gawler River Floodplain Management Authority to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



David Hitchcock

EXECUTIVE OFFICER

15/8/2024



Lino Di Lernia

CHAIRMAN

15/8/2024

## GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

### STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
<b>INCOME</b>			
Subscriptions	4	289,386	260,321
Investment income		762	1,278
Other Income		270,520	100
<b>Total Income</b>		<u>560,668</u>	<u>261,699</u>
<b>EXPENSES</b>			
Contractual Services	5	421,404	249,296
Finance Charges		23,069	18,926
Depreciation	1(e), 9	706,099	328,561
Other		31,955	42,654
<b>Total Expenses</b>		<u>1,182,526</u>	<u>639,436</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<u>(621,858)</u>	<u>(377,737)</u>
<b>NET SURPLUS / (DEFICIT)</b>		<u>(621,858)</u>	<u>(377,737)</u>
<b>Other Comprehensive Income</b>			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	1(e), 9	21,699,347	-
Impairment (expense) / recoupments offset to asset revaluation reserve	1(e), 9	-	(17,000)
<b>Total Other Comprehensive Income</b>		<u>21,699,347</u>	<u>(17,000)</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>21,077,489</u>	<u>(394,737)</u>

This Statement is to be read in conjunction with the attached Notes.

## GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

### STATEMENT OF FINANCIAL POSITION as at 30 June 2024

ASSETS	Notes	2024 \$	2023 \$
<b>Current Assets</b>			
Cash and cash equivalents	1(d)	41,309	29,496
Trade and Other Receivables		<u>210,404</u>	<u>91,125</u>
<b>Total Current Assets</b>		<u><b>251,713</b></u>	<u>120,621</u>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	1(e) 9	<u>42,606,943</u>	<u>21,613,696</u>
<b>Total Non-current Assets</b>		<u><b>42,606,943</b></u>	<u>21,613,696</u>
<b>Total Assets</b>		<u><b>42,858,657</b></u>	<u>21,734,317</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables		201,605	67,733
Borrowings	1(h)	<u>353,388</u>	<u>440,409</u>
<b>Total Liabilities</b>		<u><b>554,993</b></u>	<u>508,142</u>
<b>NET ASSETS</b>		<u><b>42,303,664</b></u>	<u>21,226,175</u>
<b>EQUITY</b>			
Accumulated Surplus		11,939,344	12,561,202
Asset Revaluation Reserves	1(e)	<u>30,364,320</u>	<u>8,664,973</u>
<b>TOTAL EQUITY</b>		<u><b>42,303,664</b></u>	<u>21,226,175</u>

This Statement is to be read in conjunction with the attached Notes.

## GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

### STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2024

2024	Notes	Accumulated Surplus \$	Asset Revaluation Reserve \$	TOTAL EQUITY \$
Balance at end of previous reporting period		12,561,202	8,664,973	21,226,175
Restated opening balance		12,561,202	8,664,973	21,226,175
<b>Net Surplus / (Deficit) for Year</b>		<b>(621,858)</b>	-	<b>(621,858)</b>
<b>Other Comprehensive Income</b>				
Gain on revaluation of infrastructure, property, plant & equipment		-	21,699,347	21,699,347
Transfers between reserves		-	-	-
<b>Balance at end of period</b>		<b>11,939,344</b>	<b>30,364,320</b>	<b>42,303,664</b>
<b>2023</b>				
Balance at end of previous reporting period		12,938,939	8,681,973	21,620,912
Restated opening balance		12,938,939	8,681,973	21,620,912
<b>Net Surplus / (Deficit) for Year</b>		<b>(377,737)</b>	-	<b>(377,737)</b>
<b>Other Comprehensive Income</b>				
Gain on revaluation of infrastructure, property, plant & equipment		-	(17,000)	(17,000)
<b>Balance at end of period</b>		<b>12,561,202</b>	<b>8,664,973</b>	<b>21,226,175</b>

This Statement is to be read in conjunction with the attached Notes



## GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

### STATEMENT OF CASHFLOWS for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts		580,579	267,915
Interest Receipts		811	1,323
Payments		(459,576)	(290,843)
Interest Expense		(22,979)	(13,301)
<b>Net Cash provided by (or used in) Operating Activities</b>	8	<u>98,835</u>	<u>(34,907)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Proceeds from borrowings		-	-
<u>Payments</u>			
Repayments of borrowings		(87,021)	(61,726)
<b>Net Cash provided by (or used in) Financing Activities</b>		<u>(87,021)</u>	<u>(61,726)</u>
<b>Net Increase (Decrease) in cash held</b>		<u>11,814</u>	<u>(96,633)</u>
Cash & cash equivalents at beginning of period		<u>29,496</u>	126,130
<b>Cash &amp; cash equivalents at end of period</b>	8	<u>41,309</u>	<u>29,496</u>

This Statement is to be read in conjunction with the attached Notes

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024**

**Note 1 - Statement of Significant Accounting Policies**

**a) The Local Government Reporting Entity**

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The Gawler River Floodplain Management Authority is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, The Barossa Council, Town of Gawler, Light Regional Council, Adelaide Plains Council and The City of Playford.

All funds received and expended by the Authority have been included in the financial statements forming part of this financial report.

**b) Basis of Accounting**

This financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuation of non-current assets.

**c) Employees**

The Authority has no employees.

**d) Cash**

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis, net of outstanding bank overdraft.

**e) Infrastructure Assets**

**Initial Recognition**

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

**Infrastructure Dam**

The Bruce Eastick North Para Flood Mitigation Dam was constructed in 2007. The valuation includes all materials, contractor's costs plus costs incidental to the acquisition, including engineering design and supervision fees and all other costs incurred.

**Land**

Land includes the land on which the dam is constructed, rights of way access to the land and 'right to flood' easements over the land upstream from the dam that will be inundated by dam waters for short periods of time during a flood event. Additional Land surrounding the dam was purchased in 2017/18 and was revalued by North Projects Pty Ltd as at 1 July 2023.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024**

**Subsequent Recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided below.

The Board sought an independent valuation to be applied as at 1st July 2023, of the Bruce Eastick North Para Flood Mitigation Dam. The Board recognises that the dam is a unique infrastructure. The Board sought the advice of North Projects Pty Ltd, who provided a replacement cost valuation based on the actual construction contract costs, including some 'owner's costs' which would be incurred in the event of a replacement being necessary. In accordance with Accounting Standard (AASB)13 Fair Value Measurement, the valuation was undertaken as at 1 July 2023 and recorded as a level 3 restricted asset valuation. The next Valuation is scheduled to be undertaken in 2028/2029. Fair value level 3 valuations of buildings, infrastructure and other assets – There is no known market for these assets and they are valued at depreciated current replacement cost.

The method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate. The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the straight line depreciation method adopted by the Authority. The method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

**Depreciation**

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Authority, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are listed below. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

*Asset Classes*

- Bruce Eastick North Para Flood Mitigation Dam 80 years.
- Dam Renewals/improvements 15 years.
- Access Road 15 years.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024**

**Impairment**

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, are not subject to impairment testing. Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use). Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

An impairment has occurred due to the revaluation of Land in 2023.

**f) Revenue**

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the authority to acquire or construct a recognisable non-financial asset that is to be controlled by the authority. In this case, the authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Revenue from the Subscriptions is recognised upon the delivery of the service to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue is stated net of the amount of goods and services tax (GST).

**g) Superannuation**

The Authority contributed the statutory 10.5% SCG to the nominated superannuation fund of the Executive Officer in 2022/2023. No statutory contributions were made to the nominated superannuation fund in 2023/2024 as a result of LUVROK Pty Ltd undertaking the provision of the Executive Officer services from 1 July 2023.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024**

**h) Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest rate method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables"

**l) Economic Dependence**

The Gawler River Floodplain Management Authority (GRFMA) was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 in August 2002, by a Charter that was amended and published in The South Australian Government Gazette on 27<sup>th</sup> February 2020 at page 474.

The Gawler River Floodplain Management Authority (GRFMA) is dependent upon subscriptions levied on the Constituent Councils in accordance with Clause 10.2 of the Charter to fund the construction, operation and maintenance of flood mitigation infrastructure of the Authority which it owns and manages.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024**

**Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30<sup>th</sup> June 2024**

**Prepared to meet the requirements of Clause 16.6 of the Charter**

"The 'Schedule of Constituent Councils' Interests in Net Assets' will reflect the proportionate contribution each Constituent Council has made to the growth of the net assets of the Authority having regard to the proportionate contribution to subscriptions. The Schedule when updated by the Board at the end of each financial year will reflect the proportionate contribution of each Constituent Council since the commencement of the Authority and once accepted by each Constituent Council will be evidence of the agreed proportion of a Constituent Council's interests in the net assets as at 30 June in that year."

For the purposes of this Clause all subscriptions by Constituent Councils have been included.

**Calculation of Net Equity**

**Assets**

Investments / Debtors	\$ 251,713
Infrastructure, property plant & Equipment	<u>\$ 42,606,943</u>
	<b>\$ 42,858,657</b>

**Less Liabilities**

Accounts Payable / Creditors	\$ 201,605
Borrowings	<u>\$ 353,388</u>
<b>NET EQUITY</b>	<b>\$ 42,303,664</b>

**Allocation of Councils Interest in Net Assets**

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2024 \$	Accumulated Subscriptions for Maintenance to 30 June 2024 \$	Accumulated Subscriptions for Scheme Works to 30 June 2024 \$	All Subscriptions to 30 June 2024 \$	Percentage of Contributions to the Total	Council's Interests in Net Assets \$
Adelaide Hills Council	253,882	6,352	76,527	336,761	5.34%	<b>2,259,016</b>
The Barossa Council	253,882	31,813	383,250	668,945	10.61%	<b>4,488,419</b>
Town of Gawler	253,882	63,586	765,408	1,082,876	17.17%	<b>7,263,539</b>
Light Regional Council	253,882	31,813	383,250	668,945	10.61%	<b>4,488,419</b>
Adelaide Plains Council	253,882	106,079	1,275,673	1,635,634	25.94%	<b>10,973,570</b>
City of Playford	253,882	127,254	1,530,826	1,911,962	30.33%	<b>12,830,701</b>
	<b>1,523,292</b>	<b>366,897</b>	<b>4,414,934</b>	<b>6,305,123</b>	<b>100%</b>	<b>42,303,664</b>

Schedule of Constituent Councils' Interests in Net Assets' as at the 30<sup>th</sup> June 2024 adopted by the Board in accordance with Clause 16.6 of the Charter on 15 August 2024.

**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 3 - Functions / Activities of the Authority**

a) Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note b.

b) The activities of the Authority are categorised into the following function / activities:

**Administration:** The operations of the Authority and its Board

**Other Environment:** Flood Mitigation

c) Functions of the Gawler River Floodplain Management Authority  
(excluding depreciation and impairment)

	Year	Revenue		Expenses		Surplus (Deficit) \$
		Grants \$	Other \$	Total Revenue \$	Expenses Total \$	
Administration	2024	-	150,490	150,490	102,537	<b>47,953</b>
	2023	-	166,498	166,498	157,078	<b>9,420</b>
Other	2024	-	410,178	410,178	373,890	<b>36,288</b>
Environment:						
Flood Mitigation	2023	-	95,201	95,201	153,798	<b>(58,596)</b>
Total	2024	-	560,668	560,668	476,427	<b>84,241</b>
	2023	-	261,699	261,699	310,876	<b>(49,177)</b>

**Note 4 - Subscriptions**

The following subscriptions were levied on the Constituent Councils in accordance with Clause 10.2 of the Charter for the year:

Constituent Council	Maintenance		Operations		TOTALS	
	2024 \$	2023 \$	2024 \$	2023 \$	2023 \$	2023 \$
Adelaide Hills Council	<b>1,418</b>	1,647	<b>24,638</b>	27,520	<b>27,326</b>	29,167
The Barossa Council	<b>12,117</b>	8,254	<b>24,638</b>	27,520	<b>37,055</b>	35,774
Town of Gawler	<b>24,334</b>	16,508	<b>24,638</b>	27,520	<b>49,172</b>	44,028
Light Regional Council	<b>12,117</b>	8,254	<b>24,638</b>	27,520	<b>37,055</b>	35,774
Adelaide Plains Council	<b>40,390</b>	27,513	<b>24,638</b>	27,520	<b>65,328</b>	55,033
City of Playford	<b>48,485</b>	33,025	<b>24,638</b>	27,520	<b>73,420</b>	60,545
<b>TOTAL</b>	<b>139,758</b>	95,201	<b>149,628</b>	165,120	<b>289,386</b>	260,321

**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 5- Contractual Services**

	2024	2023
	\$	\$
Chairperson Honorarium	14,032	12,100
Executive Officer	59,981	103,214
Audit Committee	3,250	2,600
Audit Fees	5,509	5,346
Legal Fees	1,545	6,069
Consultancies	47,687	116,750
Business Case	270,420	-
Asset Valuations	18,980	3,217
<b>Totals</b>	<b>421,404</b>	<b>249,296</b>

**Note 6 - Comparison of Budget and Actual Results (excluding depreciation)**

	2024		2023	
	Budget \$	Actual \$	Budget \$	Actual \$
Revenue				
Administration	151,514	150,490	166,430	166,498
Other Environment: Flood Mitigation	410,178	410,178	95,200	95,201
State Grant	146,000	-	-	-
<b>Total Revenue</b>	<b>707,692</b>	560,668	<b>261,630</b>	261,699
Expenditure				
Administration	105,073	102,537	153,620	157,079
Other Environment: Flood Mitigation	340,178	284,155	14,700	6,021
Maintenance	116,080	89,735	198,000	147,775
<b>Total Expenditure</b>	<b>561,331</b>	476,427	<b>366,320</b>	310,875
<b>Surplus (deficit)</b>	<b>146,361</b>	84,241	<b>(104,690)</b>	(49,176)

**Note 7 - Expenditure Commitment**

- i. GRFMA agreed to the engagement of David Hitchcock trading as LUVROK Pty Ltd to provide executive services to the GRFMA for the period 1 July 2023 through 31 December 2025.



**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 8 - Reconciliation Statement of Cash Flows**

**(a) Reconciliation of Cash**

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	2024	2023
	\$	\$
Total cash & equivalent assets	41,309	29,496
Balances per Cash Flow Statement	<u>41,309</u>	<u>29,496</u>

**(b) Reconciliation of Change in Net Assets to Cash from Operating Activities**

Net Surplus (Deficit)	(475,858)	(377,737)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	706,099	328,561
	<u>230,241</u>	<u>(49,176)</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(119,279)	7,539
Net increase (decrease) in trade & other payables	(12,127)	6,729
<b>Net Cash provided by (or used in) operations</b>	<u>98,835</u>	<u>(34,907)</u>

**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 9 - Non-Current Assets Summary**

	Fair Value Level	2024				2023			
		At Fair Value \$	At Cost \$	Accum Dep'n \$	Carrying Amount \$	At Fair Value \$	At Cost \$	Accum Dep'n \$	Carrying Amount \$
Land and Easements		477,000	-	-	477,000	460,000	-	-	460,000
Infrastructure - Dam	3	53,559,053	-	(11,429,110)	42,129,943	25,329,000	591,879	(4,767,184)	21,153,695
Total Infrastructure Property Plant & Equipment		54,036,053	-	(11,429,110)	42,606,943	25,789,000	591,879	(4,767,184)	21,613,695
Comparatives		25,789,000	591,879	(4,767,184)	21,613,695	25,806,000	591,879	(4,438,623)	21,959,256

	2023 Carrying Amount \$	Carrying Amount Movements During the Year						2024 Carrying Amount \$	
		Additions		Disposals \$	Depreciation \$	Impairment \$	Transfers \$		Net Valuation \$
		New / Upgrade \$	Renewals \$						
Land and Easements	460,000	-	-	-	-	-	-	17,000	477,000
Infrastructure - Dam	21,153,695	-	-	-	(706,099)	-	-	21,682,347	42,129,943
Total Infrastructure Property Plant & Equipment	21,613,695	-	-	-	(706,099)	-	-	21,699,347	42,606,943
Comparatives	21,959,256	-	-	-	(328,561)	(17,000)	-	-	21,613,695

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024**

**Note 10 - Financial Instruments**

All financial instruments are categorised as *loans and receivables*.

**Accounting Policies - Recognised Financial Instruments**

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates between 4.30% and 4.55% (2023: 1.05% and 4.30%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Fees &amp; other charges</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p><b>Terms &amp; conditions:</b> Unsecured, and do not bear interest. Although the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities – Interest Bearing Borrowings</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently amortised cost, interest is charged as an expense using the effective interest rate.</p> <p><b>Terms &amp; conditions:</b> secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates between 6.05% and 6.15% (2023: 2.80% and 6.05%).</p> <p><b>Carrying amount:</b> approximates fair value.</p>

**Liquidity Analysis**

2024	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	41,309	-	-	41,309	41,309
Receivables	210,404	-	-	210,404	210,404
<b>Total</b>	<b>251,713</b>	<b>-</b>	<b>-</b>	<b>251,713</b>	<b>251,713</b>
<u>Financial Liabilities</u>					
Payables	195,605	-	-	195,605	195,605
Borrowings	91,733	323,883	3,596	419,212	353,388
<b>Total</b>	<b>287,338</b>	<b>323,883</b>	<b>3,596</b>	<b>614,817</b>	<b>548,993</b>

**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	29,496	-	-	29,496	29,496
Receivables	91,125	-	-	91,125	91,125
<b>Total</b>	<b>120,621</b>	<b>-</b>	<b>-</b>	<b>120,621</b>	<b>120,621</b>
<b>Financial Liabilities</b>					
Payables	67,733	-	-	67,733	67,733
Borrowings	96,645	344,229	97,113	537,987	440,409
<b>Total</b>	<b>164,377</b>	<b>344,229</b>	<b>97,113</b>	<b>605,719</b>	<b>508,142</b>

The following interest rates were applicable to the Authority's Borrowings at balance date:

	2024		2023	
	Weighted Av Interest Rate	Carrying Value \$	Weighted Av Interest Rate	Carrying Value \$
Variable Interest Rates	6.15%	353,388	6.05%	440,409
		<b>353,388</b>		<b>440,409</b>

**Risk Exposures:**

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Exposure in relation to individual classes of receivables is concentrated within the Authorities boundaries, and there is no material exposure to any individual debtor.

**Market Risk** is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of the Authority's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

**Liquidity Risk** is the risk that Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. The Authority has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

**Gawler River Floodplain Management Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 11 Uniform Presentation of Financial Statements**

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a simplified Uniform Presentation Framework basis.

All Local Government Councils and Authorities have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Authorities finances.

<b>GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY</b>			
<b>UNIFORM PRESENTATION OF FINANCIAL STATEMENTS</b>			
<b>for the year ended 30 June 2024</b>			
	2024		2023
	\$		\$
<b>Income</b>			
Subscriptions	289,386		260,321
Investment income	762		1,278
Other Income	270,520		100
<b>Total Income</b>	<b>560,668</b>		<b>261,699</b>
<b>Expenses</b>			
Contractual Services	421,404		249,296
Finance Charges	23,069		18,926
Depreciation	706,099		328,561
Other	31,955		42,654
<b>Total Expenses</b>	<b>1,182,527</b>		<b>639,437</b>
<b>Operating Surplus / (Deficit)</b>	<b>(621,859)</b>		<b>(377,737)</b>
<b>Less Net Outlays in Existing Assets</b>			
Capital Expenditure on renewal and replacement of Existing Assets	-		-
Add back Depreciation Amortisation and Impairment	706,099		328,561
Add back proceeds from sale of replaced assets	-		-
	<b>706,099</b>		<b>328,561</b>
<b>Less Net Outlays on New and Upgraded Assets</b>			
Capital Expenditure on New and Upgraded Assets	-		-
Add back amounts specifically for new or upgraded assets	-		-
	-		-
<b>Annual net impact to financing activities (surplus / (deficit))</b>	<b>84,240</b>		<b>(49,176)</b>

**Note 12 – Contingencies & Assets & Liabilities not recognised in the Balance Sheet**

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2024.

**Gawler River Floodplain Management Authority  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024**

**Note 13 - Events Occurring After Reporting Date**

There were no events subsequent to 30 June 2024 that need to be disclosed in the financial statements.

**Note 14 - Related Parties Disclosures**

**Key Management Personnel**

The Key Management Personnel of the Gawler River Floodplain Management Authority (GRFMA) include the Chairman, Board Members, Deputy Board Members and Executive Officer. In all Key Management Personnel were paid the following total compensation:

	2024 \$	2023 \$
<b>Salaries, allowances &amp; Other Short Term Benefits</b>		
Executive Officer	-	103,214
Chairperson	14,032	12,100
<b>TOTAL</b>	<b>14,032</b>	<b>115,314</b>

One KMP owns a business from which Services were contracted. Total contracted services from this business was \$59,981.

	Amounts received from Related Party during the financial year	Amounts received from Related Party during the financial year
	2024 \$	2023 \$
Adelaide Hills Council	57,551	16,042
The Barossa Council	97,983	39,351
Town of Gawler	135,505	24,215
Light Regional Council	77,602	39,351
Adelaide Plains Council	129,061	60,536
City of Playford	137,962	66,600
<b>TOTAL</b>	<b>635,664</b>	<b>246,095</b>

The Authority has been established for the following purposes:

1. To co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River. This purpose is the core business of the Authority;
2. To raise finance for the purpose of developing, managing and operating and maintaining works approved by the board;
3. To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation for the Gawler River;
4. Upon application of one or more Constituent Councils pursuant to clause 12.4:
  1. to coordinate the construction, maintenance and promotion and enhancement of the Gawler River and areas adjacent to the Gawler River as recreational open space for the adjacent communities: and
  2. to enter into agreements with one or more of the Constituent Councils for the purpose of managing and developing the Gawler River.

**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2024**

**CERTIFICATION OF AUDITOR INDEPENDENCE**


To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2024 the Authority's Auditor DeanNewbery has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.



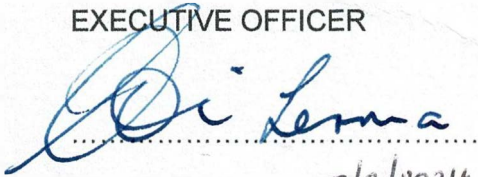
David Hitchcock 6/8/2024

EXECUTIVE OFFICER



Peter Brass 6/8/2024

PRESIDING MEMBER AUDIT and RISK COMMITTEE



Lino Di Lernia 15/8/2024


CHAIRMAN


**GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY**  
**ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2024**


**CERTIFICATION OF AUDITOR INDEPENDENCE**


To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2024 the Authority's Auditor DeanNewbery has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.


This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.


Signed by: 9/20/2024  
  
 .....82C3128E7DF5409.....  
 Greg Georgopoulos  
 Chief Executive Officer  
 Adelaide Hills Council

DocuSigned by: 9/12/2024  
  
 .....A1640135B76E4D1.....  
 James Miller  
 Chief Executive Officer  
 Adelaide Plains Council

Signed by: 9/12/2024  
  
 .....B0BEC1B4DA0B46B.....  
 Andrew Goodsell  
 Acting Chief Executive Officer  
 Town of Gawler

DocuSigned by: 9/12/2024  
  
 .....7197CG712DB84A0.....  
 Martin McCarthy  
 Chief Executive Officer  
 The Barossa Council

DocuSigned by: 9/12/2024  
  
 .....895643F8F46B4D4.....  
 Sam Green  
 Chief Executive Officer  
 City of Playford

DocuSigned by: 9/12/2024  
  
 .....E4E71B9B8C47A2C.....  
 Richard Dodson  
 Chief Executive Officer  
 Light Regional Council



***Appendix 3:  
Strategic plan goals,  
objectives and priorities***

03

# Strategic Plan Goals



## A functional Built Environment

**B1** Our district is easily accessible for community, our businesses and visitors

**B2** Preserve and enhance the unique character of the Hills for current and future generations

**B3** Consider external influences in our long term asset management and adaptation planning

**B4** Sustainable management of our built assets ensures a safe, functional and well serviced community



## Community Wellbeing

**C1** A community for everyone - that is inclusive, welcoming and accessible

**C2** A connected, engaged and supported community

**C3** A community that grows together

**C4** An active, healthy, thriving and resilient community

**C5** Respect for Aboriginal Culture and values

**C6** Celebrate our community's unique culture through arts, heritage and events



## A prosperous Economy

**E1** Support and grow our region's existing and emerging industries

**E2** Provide local infrastructure to drive growth and productivity

**E3** Encourage, attract and retain a creative, talented and skilled workforce in our region

**E4** Cultivate a clear, unique and consistent regional identity that can be leveraged to attract national and international attention



## A valued Natural Environment

**N1** Conserve and enhance the regional natural landscape character and amenity values of our region

**N2** Recognise the benefits of ecosystem services and improve environmental resilience by reducing environmental impacts

**N3** Nurture valuable partnerships and collaborations and engage the local community in the management of our natural environment

**N4** Reduce the impact of waste to landfill by maintaining a robust waste and resource management framework

**N5** Assist our community to reduce the impact of waste to landfill on the environment



## A progressive Organisation

**O1** We have the right people with the right knowledge and skills in the right jobs and they are supported and developed

**O2** Our customers find it easier to interact and do business with Council and have an improved customer experience

**O3** Our organisation is financially sustainable for both current and future generations

**O4** We actively represent our community

**O5** We are accountable, informed, and make decisions in the best interests of the whole community

**O6** Technology and innovation is utilised to better meet our community's expectations and deliver value for money

# Our Objectives and Priorities

Objectives

**B1 Our district is easily accessible for community, our businesses and visitors**

**B2 Preserve and enhance the unique character of the Hills for current and future generations**

**B3 Consider external influences in our long term asset management and adaptation planning**

**B4 Sustainable management of our built assets ensures a safe, functional and well serviced community**

Priorities

**B1.1** Increase accessibility to our district through the development and delivery of high priority trails and routes for all cyclists (on-road, off road, commuters, recreational) and pedestrians

**B2.1** Continue to embrace and support community led public place revitalisation across our district

**B3.1** Improve water security by maximising water reuse opportunities, reducing reliance on ground water and improving water efficiencies for open space irrigation and building facilities

**B4.1** Ensure the long term management of the built form and public spaces occurs in consideration of the relevant financial, social and environmental management matters

**B1.2** Improve outcomes for the elderly by incorporating Council's Age Friendly Strategic Plan into built environment design and delivery

**B2.2** Incorporate Water Sensitive Urban Design principles within Council developments and projects and advocate for other developments within the region to do the same

**B3.2** Aim to achieve 100% renewable energy use for our corporate operations and strive towards carbon neutrality

**B4.2** Embrace innovative and new technology solutions to proactively maintain our built assets that further enhance the provision of efficient services to the community

**B1.3** Progress state-wide and inter-regional connectivity of cyclist routes by partnering with neighbouring councils

**B2.3** Proactively work with developers to ensure that built form complements or enhances existing local character whilst preserving the character and amenity of our towns, historic buildings and scenic environment

**B3.3** Investigate and source recyclable materials for asset renewal projects wherever practical and in doing so promote the circular economy

**B4.3** Ensure Council owned or managed assets, including staff accommodation, are functional and adaptive to meet service requirements. Also, where appropriate and endorsed by Council, equitably assist community owned site (halls and recreation sites) to ensure their facilities are functional and meet service standards

**B1.4** Ensure that the key road network is accessible for heavy vehicles used by the primary production, tourism and construction sectors through engagement with industry and Government

**B2.4** Ensure our planning framework, council policies and guidelines support privately owned local heritage places

**B3.4** Proactively adapt our built environment to changes in social and environmental factors to minimise the impact from natural hazards such as fire and flood

**B4.4** Improve road safety through a safe system approach to road design, construction and maintenance including on-going applications to the State and Federal Road Blackspot program

**B1.5** Provide accessibility for the full range of users by ensuring Council's road, footpath and trails network is adequately maintained and service levels for all users are developed and considered

**B2.5** Continue to collaborate with other councils and stakeholders in pursuing our World Heritage Bid to protect the landscapes, sites and facilities that represent the State's aboriginal and early colonial history

**B2.6** Support communities recovering from natural disasters with expedited development assessment services

**B4.5** Explore and provide the infrastructure to support Electric Vehicles (EV) and investigate infrastructure requirements for emerging technological transport such as Connected and Automated Vehicles (CAV)

# Our Objectives and Priorities

Objectives

**C1 - A community for everyone that is inclusive, welcoming and accessible**

**C2 - A connected, engaged and supported community**

**C3 - A community that grows together**

**C4 - An active, healthy, thriving and resilient community**

**C5 - Respect for Aboriginal Culture & values**

**C6 - Celebrate our community's unique culture through arts, heritage & events**

Priorities

C1.1 Provide welcoming spaces and places for the community through our libraries, community centres, and Council and community facilities

C2.1 - Work with community to provide a range of programs and opportunities to connect and engage around shared interests

C3.1 - Provide and support programs and services that encourage and enhance personal growth, lifelong learning and professional development

C4.1 - Support community wellbeing through our contribution to public health planning, disaster recovery activities and the implementation of strategies that aim to measure and enhance wellbeing.

C5.1 - Partner with the Aboriginal and Torres Strait Islander community to develop our second Reconciliation Action Plan (Innovate) and actively participate in Reconciliation Week

C6.1 - Develop Fabrik as a vibrant cultural hub for the Adelaide Hills, fostering community connections and creativity and presenting the significant history of the Woollen Mill site

C1.2 Support and promote opportunities for social inclusion and celebration of our cultural diversity

C2.2 - Support our ageing community to access services and continue to participate and contribute to community life

C3.2 - Support volunteering both organisationally and in the community as an essential element in delivering community outcomes and building wellbeing

C4.2 - Support the provision of formal and informal sport, recreation and play spaces for the community to enjoy

C5.2 - Celebrate and recognise Aboriginal culture and heritage through participation in and the delivery of programs and activities that engage our community in cultural experience and learning

C6.2 - Develop, support or bring events to our district that have social, cultural, environmental or economic benefits

C1.3 Make the district more accessible and welcoming for all with a focus on youth participation, positive ageing, disability inclusion and multiculturalism

C2.3 - Facilitate opportunities for our youth to develop skills, build resilience and be actively involved in and connected to their community.

C3.3 - Empower our community groups and leaders to shape and determine change in their community through the provision of training opportunities, grants that meet strategic priorities, building relationships and supporting communities to be cohesive in progressing local projects.

C4.3 - Recognise that trails are a destination in their own right and support both commuter and recreational trail opportunities

C6.3 - Recognise, encourage and support artists, emerging artists, writers and performers through promotion of the Arts and supporting opportunities to exhibit and perform

C1.4 Advocate and Seek opportunities to improve transport options for those who need it most

C2.4 - Increase participation from the broadest range of our community and engage with them to shape policies, places and decisions that affect them

C3.4 - Build partnerships with community and other stakeholders to enhance our capacity to provide and support opportunities for them to thrive

C4.4 - Support clubs and groups to continue to provide sport and recreation activities to the community

C6.4 - Foster the development of Public Art that adds value to public spaces and supports place making in our community

C1.5 - Encourage more housing opportunities where provided for in the Development Plan

C2.5 - Continue to work with government agencies and non-governmental organisations to support the community recovery from natural disasters and the COVID-19 pandemic.

C4.5 - Take an all hazards approach to emergency management so we can support the emergency services and the community before, during and after disaster events.

# Our Objectives and Priorities

Objectives

**E1 - Support and grow our region's existing and emerging industries**

**E2 - Provide local infrastructure to drive growth and productivity**

**E3 - Encourage, attract and retain a creative, talented and skilled workforce in our region**

**E4 - Cultivate a clear, unique and consistent regional identity that can be leveraged to attract national and international attention**

Priorities

E1.1 - Support and encourage local and international tourists to visit the Adelaide Hills

E2.1 - Work with all levels of Government to ensure the region's infrastructure needs are understood and prioritised

E3.1 - Attract and encourage professional and business development and networking activities

E4.1 - Work with key stakeholders to develop a realistic, yet inspiring, collective vision to connect the region and its industries

E1.2 - Take advantage of the full potential of our region's primary production and associated value adding activities

E2.2 - Explore and advocate for the opportunities that new technologies could bring to our region

E3.2 - Understand the nature of skills our region's businesses will require to prosper into the future

E4.2 - Work with our communities and businesses to encourage co-ordinated and strategic regional projects that enhance and support the regional identity

E1.3 - Support and encourage the growth and development of our region's creative industry micro businesses

E2.3 - Support changes to planning and development that leverages and encourages sustainable economic development

E3.3 - Work with our local communities and businesses to create active, attractive and vibrant places

E4.3 - Support and encourage events that supports the region's identity and generates social, cultural and economic benefits

E1.4 – Promote, support and encourage our existing and emerging businesses to respond to economic changes by being creative, innovative, productive and resilient to unexpected impacts.

E2.4 - Manage and maintain Council assets to maximise their utilisation and benefit to the community

E3.4 - Enable start-ups and home based business through services, information and networking opportunities

E4.4 - Support the continued development and community engagement for the World Heritage nomination of the region

E1.5 - Engage and assist our region's key business and industry groups to be resilient, proactive and successful

E1.6 - Encourage and facilitate local supplier participation in all level of Government tendering processes

# Our Objectives and Priorities

Objectives	<b><i>N1 - Conserve and enhance the regional natural landscape character and amenity values of our region</i></b>	<b><i>N2 - Recognise the benefits of ecosystem services and improve environmental resilience by reducing environmental impacts</i></b>	<b><i>N3 - Nurture valuable partnerships and collaborations and engage the local community in the management of our natural environment</i></b>	<b><i>N4 - Reduce the impact of waste to landfill by maintaining a robust waste and resource management framework</i></b>	<b><i>N5 - Assist our community to reduce the impact of waste to landfill on the environment</i></b>
Priorities	<p>N1.1 - Enhance and manage horticultural amenity, including succession planning for street trees that contribute to and reinforce our distinctive streetscapes and villages</p> <hr/> <p>N1.2 - Manage reserves and open space to support the community, whilst balancing biodiversity conservation, resource use and environmental impacts</p>	<p>N2.1 - Monitor and manage areas of high biodiversity or habitat value on Council reserves and Native Vegetation Marker Scheme (NVMS) sites using best practice methodologies</p> <hr/> <p>N2.2 - Explore opportunities and take appropriate actions to monitor current and emerging threats to biodiversity including feral cats and Phytophthora</p> <hr/> <p>N2.3 - Mitigate bushfire risks across the landscape by undertaking fuel reduction activities including woody weed control, maintenance of asset protection zones and educate &amp; enforcement to reduce fuels on private property</p> <hr/> <p>N2.4 - Work with supporting organisations and agencies to foster the restoration of native flora and fauna habitat following the 2019-20 bushfire</p>	<p>N3.1 - Increase knowledge and environmental awareness within the community through engagement and education</p> <hr/> <p>N3.2 - Collaborate and engage with public and private organisations, schools and community members (including the Aboriginal community as the first nation peoples), to improve biodiversity outcomes and land management practices.</p> <hr/> <p>N3.3 - Continue to work in partnership with the Resilient Hills and Coasts region to build Council and community resilience to the impacts of climate change</p>	<p>N4.1 - We will work with partners to analyse the benefits and feasibility of introducing a fee incentive to property owners to produce less waste in relation to the kerbside bin service</p> <hr/> <p>N4.2 - We will explore more Green Organics options to achieve improved environmental and financial outcomes.</p> <hr/> <p>N4.3 - We will provide specific education to the community to increase their level of food scrap recycling</p> <hr/> <p>N4.4 - Implement new or improved waste service opportunities whilst continuing to provide ongoing resource recovery and waste service to our community</p>	<p>N5.1 - Encourage and educate the community to help minimise the generation of household waste by advocating the principles of the Waste Management Hierarchy to avoid, reduce and reuse</p> <hr/> <p>N5.2 - Support and assist the community to prevent valuable resources going to landfill and reduce contamination in kerbside recycling bins</p>

# Our Objectives and Priorities

Objectives	<i>O1 - We have the right people with the right knowledge and skills in the right jobs and they are supported and developed</i>	<i>O2 - Our customers find it easier to interact and do business with Council and have an improved customer experience</i>	<i>O3 - Our organisation is financially sustainable for both current and future generations</i>	<i>O4 - We actively represent our community</i>	<i>O5 - We are accountable, informed, and make decisions in the best interests of the whole community</i>	<i>O6 - Technology and innovation is utilised to better meet our community's expectations and deliver value for money</i>
Priorities	<p>O1.1 - Progressively enhance our safe systems of work to maintain emotional and physical safety of our people</p>	<p>O2.1 - Develop our digital channels to better meet customers' current and future needs</p>	<p>O3.1 - Ensure the delivery of agreed strategic plan requirements whilst meeting endorsed long-term targets for a sustainable operating surplus and level of debt</p>	<p>O4.1 - Optimise opportunities for the community to access and provide input into the decision-making processes</p>	<p>O5.1 - Enhance governance structures and systems to prudently adapt to changing circumstances and meet our legislative obligations</p>	<p>O6.1 - Progressively strengthen Council's systems security to minimise the impact of cyber attack</p>
<p>O1.2 - Continue to develop a positive culture through supporting an equitable, diverse and continuously improving work environment</p>	<p>O2.2 - Modernise our services and enhance the customer experience by making service delivery faster, more convenient and more proactive</p>	<p>O3.2 - Ensure that renewal of assets and the associated maintenance is based on current asset management plans which consider reviewed service levels and whole of life costing</p>	<p>O4.2 - Attract and develop a diverse and capable elected body that represents, promotes and reflects the composition of the community</p>	<p>O5.2 - Make evidence-based decisions and prudently assess the risks and opportunities to our community before taking action.</p>	<p>O6.2 - Utilise technology to enable more evidence based and efficient delivery of services to the community</p>	
<p>O1.3 - Support our people leaders in further developing the skills necessary to lead engaged and productive teams</p>	<p>O2.3 - Build the capabilities of our people through a focus on two-way communication, cooperation and placing customers at the centre of everything we do</p>	<p>O3.3 - Actively pursue alternative funding opportunities to reduce reliance on rates income</p>	<p>O4.3 - Advocate to, and exert influence with, our stakeholders on behalf of our community to promote the needs and ambitions of the region</p>	<p>O5.3 - Demonstrate accountability through robust corporate planning and reporting that enhances performance, is relevant and easily accessible by the community</p>	<p>O6.3 - Provide more resilient business systems by utilising cloud technologies where appropriate</p>	
<p>O1.4 - Continue to support all staff through training, mentoring, coaching and development to enable the achievement of organisational and community goals</p>	<p>O2.4 - Continuously strive to measure and improve performance and service delivery across all functions</p>	<p>O3.4 - Assess the range and level of services undertaken to ensure they fulfil Council's legislative and strategic intent</p>	<p>O4.4 - Explore council boundary reform options that best serve the community</p>	<p>O5.4 - Demonstrate transparency through open communication and reporting that enhances performance, is relevant and easily accessible by the community</p>	<p>O6.4 - Utilise our online engagement tools to reach a wider range of community members to obtain their views and input.</p>	
					<p>O6.5 - Support the delivery of services to the community through improved utilisation and connectivity of existing business systems</p>	
					<p>O6.6 - Ensure the way in which we provide our digital services delivers an enhanced experience for our community</p>	

***Appendix 4:  
Gifts and benefits register  
2023-24***

**04**



## Council Members & Council Staff - Gift & Benefits Register 2023-24

DATE	DETAILS OF GIFT OR BENEFIT	APPROX VALUE	RECIPIENT - DEPARTMENT	RECEIVED FROM	REASON FOR ACCEPTING GIFT	REASON FOR OFFER OF GIFT/BENEFIT	ACTION
8/09/2023	Roast Chicken	\$20.00	Pam Williams	Stirling Chicken Shop	Retirement gift	Unsolicited, did not want to cause offence	Accepted and eaten
21/11/2023	Flight Centre Travel Voucher	\$1,000	Julie Wilhelm	Aged & Community Care Providers Association (ACCPA)	Unsolicited draw prize (2000 delegates)	Unsolicited draw prize (2000 delegates)	Kept by employee
16/01/2023	Box of chocolates	\$20.00		Customer	Thank you gift	accepted and delivered via another staff member	Placed in lunch room for staff to share
22/11/2023	Krispy Kreme Donuts	\$25	Jake Farrant	Robert Walters Recruitment Agency	Thank you gift	Offered as part of annual WHS meeting	Accepted and shared with staff
2/11/2023	Wonderbroom 3	\$95	Danielle Simone	ReadyTech	Unsolicited door prize	Unsolicited door prize	Accepted and kept by employee
2/11/2023	Vendor branded cricket set	\$60	Danielle Simone	ReadyTech	Donated gift to Information Services Team	play cricket at oval across the road	Donated to Information Services
24/11/2023	Box of chocolates	\$10.00	Jake Farrant	LGRS	LGRS Quarterly WHS Practitioner meeting	Quiz prize	Kept by employee
13/11/2023	Box of chocolates	\$15.00	Positive Ageing Centre / & Volunteers	Catherine Taylor	Dropped off at PAC with a very thoughtful thank you card	To show appreciation of all the programs	Taken to Volunteers Christmas Party 18/12/23
13/12/2023	Home made Christmas cake	\$20	Positive ageing centre / volunteers	Sandra Tieney	Dropped off at PAC with a very thoughtful thank you card	To show appreciation of all the programs	Accepted and shared with team
13/12/2023	Home made Christmas cake	\$20	Positive ageing centre / volunteers	Rita Baker	Gave to J Mac for the Volunteers Christmas party	To show appreciation to the volunteers	Taken to Volunteers Christmas Party 18/12/23
21/12/2023	Anderson Hill Sparkling Chardonnay 2022	\$27.00	Library Staff - Book Group organizers	Community member – book group	Unsolicited thankyou gift	Thankyou gift	Accepted and shared amongst staff
16/1/2024	2x Cartons of RAT tests	\$200	Positive ageing center	Clayton Church Homes staff	The RAT tests were surplus to CCH's needs and can be offered to Positive Ageing Centre Clients	The tests were surplus to the CCH requirements. CCH are next door to the Positive Ageing Centre and they wanted to see the tests being used and not wasted.	Two cartons of tests accepted, NR staff alerted and will distribute to Positive ageing centre clients when or if needed.
22/2/2024	Block of Cadbury Chocolate	\$5	Jake Farrant	LGRS	Unsolicited prize	Won a team building exercise during the WPG meeting	Accepted and kept by employee
27/2/2024	Vendor branded cookies	\$20	Lois Palumbo – development services	Verkada – Smarter Security & Safer Sites	Unsolicited gift with technical information	Unsolicited gift with technical information	Placed cookies in lunch room for staff to share
3/3/2024	Reed diffuser	\$20	Sarah hunt – CDO	Volunteer	Unsolicited farewell gift	Thankyou gift	Accepted and kept by employee
3/3/2024	Flowers	\$20	Sarah hunt – CDO	Volunteer	Unsolicited farewell gift	Thankyou gift	Accepted and kept by employee
21/3/2024	Easter eggs/ Hot X buns	\$30	Karen Cummings	Edge Recruitment	Unsolicited gift	Unsolicited thankyou gift	Accepted and shared with staff
23/5/2024	Reconciliation SA's National RW breakfast	\$120	Cr Chris Grant – Elected Member	Mayers consulting	Meal provided as part of event	Meal provided as part of event	Accepted gift in order to participate in event

***Appendix 5:  
Annual Report of Audit  
Committee***

05

**ADELAIDE HILLS COUNCIL  
AUDIT COMMITTEE MEETING  
Monday 18 November 2024  
AGENDA BUSINESS ITEM**

**Item:** 8.1

**Responsible Officer:** Cr Malcolm Herrmann

**Subject:** Presiding Member’s report on the operations of the Audit Committee during 2024

**For:** Information

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**REPORT TO THE ADELAIDE HILLS COUNCIL  
ON THE OPERATIONS OF THE AUDIT COMMITTEE DURING 2024**

**INTRODUCTION**

As outlined in Clause 8.1.2 of the Terms of Reference for the Audit Committee, the Presiding Member will attend a meeting of the Council at least once per annum to present a report on the activities of the Committee. This report provides an overview of the Adelaide Hills Council’s Audit Committee operations for the 2024 calendar year.

This report includes:

- A summary of the work the Committee performed during the year aligned to the Committee’s Terms of Reference; and
- Details of meetings, including the number of meetings held during the period, and the number of meetings attended by each member.

The report is intended to invite comment from the Council on all of the above.

**SUMMARY OF WORK PERFORMED AGAINST THE TERMS OF REFERENCE**

For 2024, as in previous years, the Audit Committee had established a robust framework for the provision of information to meet the objectives established within the Terms of Reference. As a consequence, around 49 reports and other matters were considered by the Committee over seven meetings (including this one), and where appropriate, recommendations subsequently provided to Council.

The following sections of this report provide a brief summary of the work undertaken by the specific function of the Committee as set out in the Terms of Reference.

**Financial Reporting and Prudential Requirements**

**Strategic Management Planning**

In relation to Council’s suite of Strategic Management Plans (SMP), audit committee notes that the review of the *Long-Term Financial Plan* (LTFP) was deferred until Council’s new strategic plan is adopted.

## Annual Business Planning

In April, the Committee reviewed the draft *2024-25 Annual Business Plan and Budget* (ABP) in terms of its alignment with the strategic management plans and the adequacy of the plans in the context of maintaining financial sustainability. The Committee recommended the draft ABP to Council for approval for public consultation.

## Budget Reviews

The Audit Committee reviewed the 2023-24 second (BR2) and third (BR3) budget reviews and the End of Year Financial Report 2023-24. The Committee reviewed the 2024-25 first (BR1) budget review prior to these reports going to Council.

## Financial Statements and Annual Reports

At the August meeting, the Committee received and noted a report on Council's financial management. In particular, it noted the discrepancies between Council's expected surplus and its operating result of a deficit. This discrepancy was largely due to accounting assumptions and reporting in relation to works-in-progress, capitalisation of payroll and depreciation of assets, as well as changes to the timing of the issuing of federal grants. The Committee notes that the auditor-general was advised of the discrepancy and that the auditor-general responded by noting that the "LG Act provides a sound framework for the financial governance of councils".

At the October 2024 meeting, the Committee had an in-depth discussion around the draft Annual Financial Statements that had been presented. The Committee was satisfied that the Statements presented the state of affairs of Council in accordance with the *Local Government Act 1999*, the *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.

At the November 2024 meeting, the Committee considered the draft 2023-24 Annual Report in its capacity as advisors to Council on the report's adequacy of meeting its legislative requirements, and recommended to Council that the report be adopted.

## Quarterly Performance Reporting

Commencing in the 2019-20 financial year, the Committee receives quarterly performance reports on the achievement of strategic plan objectives and priorities, key projects, customer and other performance targets, capital works program implementation and financial performance.

These reports continued in the 2024 calendar year with the Quarter 2, 3 and 4 2023-24 reports and the Quarter 1 2024-25 report being considered at the February, April, October and November meetings respectively.

## **Internal Controls and Risk Management Systems**

### Internal Controls

From the start of the 2015-16 financial year, Adelaide Hills Council has had additional obligations regarding the development and maintenance of a system of internal financial controls, consistent with the requirements of the *Local Government (Financial Management) Regulations 2011*. This has required Council's external auditors to provide an opinion on internal financial controls in accordance with s129(3)(b) of the Act.

Monitoring against the key risks and controls has been generated from a system called 'Control Track'. This system tracks the recognised 'core' controls and the agreed treatment plans by responsible officers. These have been provided to the Audit Committee on a bi-annual basis.

Audit Committee reviewed the operation of purchase cards and was satisfied that the internal controls were adequate to prevent misuse.

### Risk Management

Throughout the year, the Audit Committee has reviewed quarterly updates on the organisation's strategic risks and mitigation actions. The strategic risks are managed in the SkyTrust risk management platform.

At the February 2024 and April 2024 Audit Committee meeting, administration indicated they would be reviewing the risk management and audit procedures of Council. This work is ongoing and expected to form a focus of the audit committee in the next year.

At its August meeting, the Committee received a report on the placement of Council's insurance portfolio. The Committee noted that increased costs have been impacted by the increase in declared estimated wages and the detailed reporting of current assets, as well as rising inflation, higher demand for material, labour and professional services which are impacting asset values.

### Debtors

Bi-annual reporting of debtors continued to the Committee which demonstrated the ongoing improvement in the management of historic rate debtors as a result of the development and application of a *Debt Recovery Policy*.

### Policy Reviews

The Committee plays an important role in reviewing all financial and internal control related policies and making recommendations as appropriate to Council. During 2024, the Committee has not been required to review any policies. It is noted that with the development of the corporate policy framework, it is likely that audit committee will be asked to review these policies in the coming year.

### **Internal Audit**

The Committee received quarterly reports on the implementation of the Strategic Internal Audit Plan 2018-19 – 2022-23. Progress against the Plan has been behind schedule due to resource demands associated with the limited staff members in the Governance & Performance Team. It is noted that with staff onboarding completed in the Governance & Performance team in October 2024, the internal audit program is expected to resume in 2025.

The agreed actions from previous internal audits captured within the Committee's Audit Actions Implementation Register, continue to be reported to the Committee to ensure that appropriate actions are being undertaken. Further work is being undertaken to correctly record and report on actions from all internal audits conducted across the organisation.

### **External Audit**

At its April meeting, the Audit Committee received the *Annual Audit Plan 2023-24* from its recently appointed external auditor, BDO.

At the August meeting, the Committee considered the communication received from BDO regarding its interim visit relating to the 2023-24 Annual Financial Statements and Internal Financial Control Audit. A number of recommendations were made by BDO regarding potential improvements to the suite of internal financial controls and management responses and agreed actions adopted.

The Audit Committee met with BDO in the absence of management at the October meeting.

The Committee noted the certification of Auditor Independence at the October meeting.

In their audit of the Council's Annual Financial Statements, the External Auditors (BDO) have issued an unqualified audit opinion in the *2023-24 Audit Completion Report* providing the following statement:

*In our opinion the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2024, and its financial performance and its cash*

*flows for the year then ended in accordance with Australian Accounting Standards, the Local Government Act 1999, and the Local Government (Financial Management) Regulations 2011.*

In auditing the internal financial controls, Council's External Auditors have issued an unqualified audit opinion in the *2023-24 Audit Completion Report* providing the following statement:

*In our opinion, in all material respects:*

*(a) The controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and*

*(b) The controls operated effectively as designed throughout the period from 1 July 2023 to 30 June 2024.*

## **Other Matters**

In February 2024, a special meeting was held for the Prudential Review Report for the design and construction of the Amy Gillet Bikeway, stage 4 by Council. Recommendations from the report were resolved and presented to Council.

At the October 2023 meeting, the Committee requested additional information about the Local Government Income Protection Fund (LGIPF) specifically analysing the history, scope, costs, use by Council and consideration of alternative arrangements. At the February meeting the committee considered this report and recommend to Council that the report on LGIPF be referred to the CEO for consideration in the negotiations for the Enterprise Development Agreement to commence 1 July 2025

## **COMMITTEE SELF-ASSESSMENT**

At its November meeting, the Committee considered the results of its annual Self-Assessment process. The feedback received is that the Committee is performing effectively in relation to its role and functions under the Committee's Terms of Reference.

At the November meeting, the Committee reviewed the terms of reference to ensure they were in line with the November 2023 reforms. The review also considered the Auditor-General's advice that the "Local Government Association of South Australia's guidance on audit and risk committees encourages councils to appoint an independent member as chair consistent with good practice".

The Committee resolved to recommend to Council significant changes to the committee's terms of reference.

## **DETAILS OF MEETINGS**

During 2023, a total of seven (7) Audit Committee meetings were held being:

- 12 February 2024 – Special Audit Committee
- 19 February 2024
- 15 April 2024
- 20 May 2024
- 19 August 2024
- 14 October 2024
- 18 November 2024

The above meeting cycle is consistent with the requirements of the Committee's Terms of Reference which requires at least four meetings per year to be held.

The Audit Committee member attendance at meetings during the year was as follows:

Name	Attendance	Comments
Cr Malcolm Herrmann	7/7	Presiding Member
David Moffatt	7/7	Independent Member
Sarah Beesley	5/7	Independent Member
Pamela Lee	7/7	Independent Member
Cr Melanie Selwood	7/7	Committee Member

Committee Membership is renewed in a manner to provide continuity of knowledge. Current Membership terms are as follows:

Role	Name	From	To
Presiding Member	Cr Malcolm Herrmann	1 December 2023	30 November 2025
Committee Member	Cr Melanie Selwood	1 December 2023	30 November 2025
Independent Member	David Moffatt	1 December 2023	30 November 2027
Independent Member	Sarah Beesley	1 December 2023	30 November 2027
Independent Member	Pamela Lee	1 May 2023	30 April 2027

### **FUTURE WORK PROGRAM PROPOSAL**

The Committee reviewed its work plan for 2025 at its November 2024 meeting. This Work Plan will ensure that the Committee continues to undertake its principal functions as set out in the *Local Government Act 1999*.

### **CONCLUSION**

The body of work undertaken by the Committee is continuing to develop over time and the Committee is striving to ensure that its work is useful in the context of contributing to Adelaide Hills Council strategic objectives.

Finally, I would like to thank the other members of the Committee for their ongoing efforts in ensuring that the work undertaken is done so at both a highly professional and robust level. I would also like to thank those staff involved in preparing the reports and responding to questions at meetings, as their involvement has significantly aided in the review and decisions of the Committee.

### **Cr Malcolm Herrmann**

Presiding Member  
Adelaide Hills Council Audit Committee  
18 November 2024



An online version of this Annual Report can be downloaded at [ahc.sa.gov.au](http://ahc.sa.gov.au) or a copy requested by contacting us at:

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We welcome your feedback on this report or any other Council matter.

