



ORDINARY COUNCIL MEETING

NOTICE OF MEETING

To: Mayor Jan-Claire Wisdom

Councillor Kirrilee Boyd
Councillor Adrian Cheater
Councillor Nathan Daniell
Councillor Pauline Gill
Councillor Chris Grant
Councillor Malcolm Herrmann
Councillor Lucy Huxter
Councillor Leith Mudge
Councillor Mark Osterstock
Councillor Kirsty Parkin
Councillor Louise Pascale
Councillor Melanie Selwood

Notice is given pursuant to the provisions under Section 83 of the *Local Government Act 1999* that the next meeting of the Council will be held on:

Tuesday 22 October 2024

6.30pm

63 Mt Barker Road Stirling

A copy of the Agenda for this meeting is supplied under Section 83 of the Act.

Meetings of the Council are open to the public and members of the community are welcome to attend. Public notice of the Agenda for this meeting is supplied under Section 84 of the Act.

A handwritten signature in black ink, appearing to read 'GG', is written over a horizontal line.

Greg Georgopoulos
Chief Executive Officer



ORDINARY COUNCIL MEETING

AGENDA FOR MEETING
Tuesday 22 October 2024
6.30pm
63 Mt Barker Road Stirling

ORDER OF BUSINESS

1. COMMENCEMENT

2. OPENING STATEMENT

2.1. *Acknowledgement of Country*

Council acknowledges that we meet 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.

2.2. Together we will care for this place for the generations to come and in this context the decisions we make should be guided by the principle that nothing we do should decrease our children's ability to live on this land.

3. APOLOGIES/LEAVE OF ABSENCE

3.1. Apology
Apologies were received from

3.2. Leave of Absence
Cr Kirsty Parkin – 15 October to 31 October 2024
Cr Louise Pascale – 17 October to 27 October 2024

3.3. Absent

4. MINUTES OF PREVIOUS MEETINGS

Council Meeting – 15 October 2024

That the minutes of the ordinary meeting held on 15 October as supplied, be confirmed as an accurate record of the proceedings of that meeting.

5. DECLARATION OF CONFLICT OF INTEREST BY MEMBERS OF COUNCIL

6. MAYOR'S OPENING REMARKS

7. QUESTIONS ADJOURNED/LYING ON THE TABLE

- 7.1. Questions Adjourned
Nil
- 7.2. Questions Lying on the Table
Nil

8. PETITIONS / DEPUTATIONS / PUBLIC FORUM

- 8.1. Petitions
 - 8.1.1 Access to Woodside Township from Inverbrackie – David Ashton
 - 8.1.2 Support to Reinstate Australia Day Celebrations – Leone Taylor
 - 8.1.3 Support councils moving citizenship ceremonies and civic awards away from Australia Day - Reconciliation Uraidla
- 8.2. Deputations
 - 8.2.1 Reconciliation Uraidla - Support of Council's decision not to hold citizenship ceremonies and civic awards on 26 January
 - 8.2.2 AHC Action Group – Reinstatement of citizenship ceremonies and civic awards on 26 January
 - 8.2.3 Stirling Hospital Inc - Discretionary Rate Rebate
- 8.3. Public Forum

9. PRESENTATIONS (by exception)

10. QUESTIONS ON NOTICE

Nil

11. MOTIONS ON NOTICE

- 11.1. Pedestrian and cycle access Inverbrackie to Woodside – Cr Melanie Selwood
 - 1. *Council notes the residents of Inverbrackie have concerns around their ability to safely walk or cycle to Woodside;*
 - 2. *Council acknowledges that connecting Woodside to Inverbrackie with pedestrian and cycling infrastructure would be beneficial for the residents of Inverbrackie;*
 - 3. *The CEO writes to the Department for Infrastructure and Transport to advocate for improved pedestrian and cycling safety along Nairne Road;*
 - 4. *That the CEO begins preliminary discussions with the Department for Infrastructure and Transport regarding options to improve connectivity with Woodside for pedestrians and cyclists; and*
 - 5. *That a preliminary report be presented to Council by the end of March 2025, to give Council the opportunity to decide whether budget allocation should be included in the 2025/26 Annual Business Plan for further work into this matter.*

12. ADMINISTRATION REPORTS – DECISION ITEMS

- 12.1. Consultation Options Citizenship, Awards Ceremonies and Australia Day Events
1. *That the report be received and noted.*
 2. *Considering the timing and logistical challenges of conducting consultation in time for January 2025, to not conduct any consultation at this time.*
- 12.2. Stirling Hospital Inc Discretionary Rate Rebate
1. *That the report be received and noted.*
 2. *To note the previous decision on 25 June 2024 to decline the Stirling Hospital Inc's request for a discretionary rate rebate.*
 3. *See options section of the report*
 4. *That the Chief Executive Officer advise the applicant of Council's decision.*
- 12.3. Council Submission to Draft Greater Adelaide Regional Plan
1. *That the report be received and noted.*
 2. *That the submission (as contained in Appendix 1) on the draft Greater Adelaide Regional Plan, be endorsed and forwarded to Planning and Land Use Services at the Department for Housing and Urban Development.*
 3. *That the Chief Executive Officer be authorised to make any necessary minor amendments to finalise the submission, providing the changes do not affect the intent of the submission.*
- 12.4. New Community Land Management Plan for Consultation – Johnston Memorial Park, Balhannah
1. *That the report be received and noted.*
 2. *That pursuant to Section 198 of the Local Government Act 1999, Council undertakes public consultation on the proposal to revoke the existing Community Land Management Plan for Johnston Memorial Park, Balhannah, described in Certificate of Title Register Book Volume 5094 Folio 759 (that is to remove it as a site covered by "Community Land Management Plan 12 - Multi Purpose Sites") and replace it with a new standalone Community Land Management Plan as contained in Appendix 2.*
 3. *That following public consultation, a further report be submitted to Council advising of the outcomes of the public consultation process, with a view to revoking the existing Community Land Management Plan and replacing it with the one subject to public consultation.*
 4. *That a further report be provided to Council in due course outlining the proposed arrangements for the ongoing occupation of a portion of the Johnston Memorial Park Balhannah site by the CFS.*
- 12.5. Election of East Regional Grouping Representatives to GAROC
1. *That the report be received and noted.*
 2. *To vote for.....and..... as GAROC East Regional Grouping representatives.*
 3. *To authorise the Mayor to mark the ballot paper reflecting Council's determination and authorise the CEO (or their delegate) to lodge Council's ballot paper in accordance with the process set out in Appendix 1.*

- 12.6. Financial Statements 2023/24
1. *That the report be received and noted.*
 2. *That, in accordance with Section 127 of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999, Council adopts the General Purpose Financial Statements for the financial year ended 30 June 2024.*
 3. *To authorise the Mayor and CEO to sign the General Purpose Financial Statements for the financial year ended 30 June 2024.*

13. ADMINISTRATION REPORTS – INFORMATION ITEMS

Nil

14. CORRESPONDENCE FOR NOTING

- 14.1. GRFMA Annual Report 2023-24

15. QUESTIONS WITHOUT NOTICE

16. MOTIONS WITHOUT NOTICE

17. REPORTS

- 17.1. Council Member Function or Activity on the Business of Council
- 17.2. Reports of Members/Officers as Council Representatives on External Organisations
- 17.3. CEO Report

18. REPORTS OF COMMITTEES

- 18.1. Council Assessment Panel – Wednesday 9 October 2024
That the minutes of the CAP meeting held on 9 October 2024 as supplied, be received and noted.
- 18.2. Audit Committee
Nil
- 18.3. CEO Performance Review Panel
Nil
- 18.4. Boundary Change Committee
Nil

19. CONFIDENTIAL ITEMS

Nil

20. NEXT MEETING

Tuesday 12 November 2024 6.30pm, 63 Mt Barker Road, Stirling

21. CLOSE MEETING

Council Meeting & Workshops 2024

DATE	TYPE	LOCATION	MINUTE TAKER
JANUARY 2024			
Wed 10 January	CAP	Stirling	Karen Savage
Tues 23 January	Council	Stirling	Rebekah Lyons
Tues 30 January	Workshop	Stirling	N/A
FEBRUARY 2024			
Mon 5 February	Workshop	Woodside	N/A
Tues 13 February	Council	Stirling	Rebekah Lyons
Wed 14 February	CAP	Stirling	Karen Savage
Mon 19 February	Audit Committee	Stirling	Jody Atkins
Tues 20 February	Professional Development	Stirling	N/A
Thurs 22 February	CEO PRP	Stirling	Jody Atkins
Tues 27 February	Council	Stirling	Rebekah Lyons
MARCH 2024			
Mon 4 March	Workshop	Woodside	N/A
Tues 12 March	Council	Stirling	Rebekah Lyons
Wed 13 March	CAP	Stirling	Karen Savage
Tues 19 March	Professional Development	Stirling	N/A
Tues 26 March	Council	Stirling	Rebekah Lyons
APRIL 2024			
Tues 2 April (Easter Monday)	Workshop	Woodside	N/A
Wed 10 April	CAP	Stirling	Karen Savage
Tues 16 April	Professional Development	Stirling	N/A
Mon 15 April	Audit Committee	Stirling	TBA
Mon 22 April	Boundary Change Committee	Stirling	Zoë Gill
Tues 23 April	Council	Stirling	Rebekah Lyons
MAY 2024			
Mon 6 May	Workshop	Woodside	N/A
Wed 8 May	CAP	Stirling	Karen Savage
Tues 14 May	Ordinary Council	Stirling	Rebekah Lyons
Mon 20 May	Audit Committee	Stirling	TBA
Tues 21 May	Professional Development	Stirling	N/A
Thur 23 May	CEO PRP	Stirling	Kelley Jones Lawyers
Tues 28 May	Council	Stirling	Rebekah Lyons
JUNE 2024			
Mon 3 June	Workshop	Woodside	N/A
Tues 11 June	Ordinary Council	Stirling	Rebekah Lyons
Wed 12 June	CAP	Stirling	Karen Savage
Tues 18 June	Professional Development	Stirling	N/A
Tues 25 June	Ordinary Council	Stirling	Rebekah Lyons

DATE	TYPE	LOCATION	MINUTE TAKER
JULY 2024			
Mon 1 July	Workshop	Woodside	N/A
Tues 9 July	Ordinary Council	Stirling	Rebekah Lyons
Wed 10 July	CAP	Stirling	Karen Savage
Tues 16 July	Professional Development	Stirling	N/A
Tues 23 July	Ordinary Council	Stirling	Rebekah Lyons
AUGUST 2024			
Mon 5 August	Workshop	Woodside	N/A
Tues 13 August	Ordinary Council	Stirling	Rebekah Lyons
Wed 14 August	CAP	Stirling	Karen Savage
Mon 19 August	Audit Committee	Stirling	TBA
Tues 20 August	Professional Development	Stirling	N/A
Thur 22 August	CEO PRP	Stirling	Kelley Jones Lawyers
Tues 27 August	Ordinary Council	Stirling	Rebekah Lyons
SEPTEMBER 2024			
Mon 2 September	Workshop	Woodside	N/A
Tues 10 September	Ordinary Council	Stirling	Rebekah Lyons
Wed 11 September	CAP	Stirling	Karen Savage
Tues 17 September	Professional Development	Stirling	N/A
Tues 24 September	Ordinary Council	Stirling	Rebekah Lyons
OCTOBER 2024			
Tues 1 October (Public Holiday)	Workshop	Woodside	N/A
Tues 8 October	Ordinary Council	Stirling	Rebekah Lyons
Wed 9 October	CAP	Stirling	Karen Savage
Tues 15 October	Professional Development	Stirling	N/A
Mon 14 Oct	Audit Committee	Stirling	TBA
Tues 22 October	Ordinary Council	Stirling	Rebekah Lyons
NOVEMBER 2024			
Mon 4 November	Workshop	Woodside	N/A
Tues 12 November	Ordinary Council	Stirling	Rebekah Lyons
Wed 13 November	CAP	Stirling	Karen Savage
Mon 18 November	Audit Committee	Stirling	TBA
Tues 19 November	Professional Development	Stirling	N/A
Tues 26 November	Ordinary Council	Stirling	Rebekah Lyons
DECEMBER 2024			
Mon 2 December	Workshop	Woodside	N/A
Wed 11 December	CAP	Stirling	Karen Savage
Tues 17 December	Ordinary Council	Stirling	Rebekah Lyons

Meetings are subject to change, please check agendas for times and venues. All meetings (except Council Member Professional Development) are open to the public.

Council Member Attendance 2024

Information or Briefing Sessions

Meeting Date	Mayor Jan-Claire Wisdom	Cr Kirrilee Boyd	Cr Adrian Cheater	Cr Nathan Daniell	Cr Leith Mudge	Cr Louise Pascale	Cr Mark Osterstock	Cr Kirsty Parkin	Cr Pauline Gill	Cr Chris Grant	Cr Malcolm Herrmann	Cr Lucy Huxter	Cr Melanie Selwood
19.03.2024 (PD)	LOA	F	F	F	F	F	AP	F	F	F	F	F	F
23.03.2024 (WS)	LOA	P	F	F	F	F	P	P	F	F	F	AP	F
02.04.2024 (WS)	LOA	AP	F	F	F	F	F	P	A	F	F	P	P
09.04.2024 (WS)	LOA	F	F	F	F	LOA	F	F	A	F	F	LOA	F
16.04.24 (WS)	LOA	F	P	F	AP	LOA	LOA	LOA	F	F	F	F	F
06.05.2024 (WS)	LOA	F	F	F	F	F	A	F	LOA	F	F	F	F
21.05.2024 (WS)	F	F	F	F	F	P	LOA	F	LOA	F	F	AP	F
3.06.2024 (WS)	AP	AP	F	F	F	F	AP	F	F	F	F	AP	F
18.06.2024 (PD)	F	F	F	F	F	F	F	AP	F	F	F	AP	F
01.07.24 (WS)	AP	F	AP	F	F	AP	AP	F	AP	F	P	P	F
09.07.24 (WS)	AP	F	F	F	LOA	F	F	F	AP	F	F	LOA	F
16.07.2024 (PD)	F	F	F	AP	F	F	LOA	F	AP	F	F	LOA	F
05.08.24 (WS)	A	F	F	F	F	P	A	F	F	A	F	F	F
20.08.24 (WS)	LOA	F	F	AP	F	F	F	AP	F	F	F	F	F

Meeting Date	Mayor Jan-Claire Wisdom	Cr Kirrilee Boyd	Cr Adrian Cheater	Cr Nathan Daniell	Cr Leith Mudge	Cr Louise Pascale	Cr Mark Osterstock	Cr Kirsty Parkin	Cr Pauline Gill	Cr Chris Grant	Cr Malcolm Herrmann	Cr Lucy Huxter	Cr Melanie Selwood
26.08.24 (PD)	LOA	F	F	F	F	F	F	F	F	F	F	F	F
02.09.24 (WS)	LOA	F	P	F	F	AP	AP	F	A	AP	F	F	F
16.09.24 (WS)	AP	F	AP	F	F	F	AP	F	F	F	F	F	F
17.09.24 (PD)	P	F	AP	F	F	AP	AP	AP	F	F	F	F	F
30.09.24	A	LOA	F	F	F	F	LOA	F	F	F	F	AP	F
1.10.24	F	LOA	F	AP	F	F	AP	AP	F	F	F	AP	F
15.10.24	F	F	F	F	F	F	LOA	LOA	AP	F	F	F	F

Index: Workshop (WS) / Professional Development (PD) / F = Full Attendance / P = Partial Attendance / AP = Apology / LOA = Leave of Absence / A = Absent

Council Member Attendance 2024

Council Meetings (including Special Council Meetings)

Meeting Date	Mayor Jan-Claire Wisdom	Cr Kirrilee Boyd	Cr Adrian Cheater	Cr Nathan Daniell	Cr Leith Mudge	Cr Louise Pascale	Cr Mark Osterstock	Cr Kirsty Parkin	Cr Pauline Gill	Cr Chris Grant	Cr Malcolm Herrmann	Cr Lucy Huxter	Cr Melanie Selwood
26.03.2024	LOA	AP	F	F	F	P	LOA	F	F	AP	F	AP	F
9.04.2024	LOA	F	F	F	F	LOA	F	F	P	F	F	LOA	F
23.04.2024	LOA	F	F	F	F	LOA	F	F	AP	F	F	F	F
14.05.2024	LOA	F	F	F	F	F	LOA	AP	LOA	F	F	F	F
28.05.2024	F	F	F	F	F	AP	F	LOA	LOA	F	F	F	F
11.06.2024	F	F	F	F	F	F	F	LOA	F	F	F	AP	F
17.06.2024	F	F	F	F	F	F	AP	F	F	F	F	F	F
25.06.2024	F	AP	F	F	F	F	F	F	AP	F	F	F	F
01.07.2024	F	F	AP	F	F	AP	F	F	AP	F	F	F	F
09.07.2024	AP	F	F	F	LOA	F	F	F	AP	F	F	LOA	F
23.07.2024	LOA	F	F	F	F	LOA	F	F	LOA	F	F	LOA	F
13.08.2024	F	F	F	F	F	F	F	F	F	F	F	F	F
27.08.2024	LOA	AP	F	F	F	P	F	F	P	F	P	F	F
10.09.2024	LOA	F	LOA	F	LOA	F	F	F	LOA	F	F	F	F
24.09.2024	F	F	F	F	F	F	F	F	F	F	F	F	F
15.10.2024	F	F	F	F	F	F	LOA	LOA	AP	F	F	F	F

Conflict of Interest Disclosure Form

CONFLICTS MUST BE DECLARED VERBALLY DURING MEETINGS

Date: _____

Meeting Name (please tick one)

- | | | | |
|------------------------------|--------------------------|---------------------------|--------------------------|
| Ordinary Council | <input type="checkbox"/> | Audit Committee | <input type="checkbox"/> |
| Special Council | <input type="checkbox"/> | Boundary Change Committee | <input type="checkbox"/> |
| CEO Performance Review Panel | <input type="checkbox"/> | Other: _____ | <input type="checkbox"/> |

Item No **Item Name:**

(Only one conflict of interest entry per form)

I, Mayor / Cr _____ have identified a conflict of interest as:

GENERAL

MATERIAL

GENERAL

In considering a General Conflict of Interest (COI), an impartial, fair-minded person might consider that the Council Member’s private interests might result in the Member acting in a manner that is contrary to their public duty.

MATERIAL

In considering a Material Conflict of Interest (COI), a member of a council has a material conflict of interest in a matter to be discussed at a meeting of the council if a class of persons as defined in s75(1)(a-l) in the Act would gain a benefit, or suffer a loss, (whether directly or indirectly and whether of a personal or pecuniary nature) depending on the outcome of the consideration of the matter at the meeting.

The nature of my conflict of interest is as follows:

(Describe the nature of the interest, including whether the interest is direct or indirect and personal or pecuniary)

I intend to deal with my conflict of interest in the following transparent and accountable way:

- I intend to **stay** in the meeting (please complete details below)
- I intend to **stay** in the meeting as exempt under s75A (please complete details below)
- I intend to **leave** the meeting (*mandatory if you intend to declare a Material conflict of interest*)

The reason I intend to stay in the meeting and consider this matter is as follows:

(This section must be completed and ensure sufficient detail is recorded of the specific circumstances of your interest.)

Office use only: Council Member voted FOR / AGAINST the motion.

8. DEPUTATIONS

For full details, see Code of Practice for Meeting Procedures on www.ahc.sa.gov.au

1. A request to make a deputation should be made by submitting a Deputation Request Form, (available on Council's website and at Service and Community Centres) to the CEO seven clear days prior to the Council meeting for inclusion in the agenda.
2. Each deputation is to be no longer than ten (10) minutes, excluding questions from Members.
3. Deputations will be limited to a maximum of two per meeting.
4. In determining whether a deputation is allowed, the following considerations will be taken into account:
 - the number of deputations that have already been granted for the meeting
 - the subject matter of the proposed deputation
 - relevance to the Council agenda nominated – and if not, relevance to the Council's powers or purpose
 - the integrity of the request (i.e. whether it is considered to be frivolous and/or vexatious)
 - the size and extent of the agenda for the particular meeting and
 - the number of times the deputee has addressed Council (either in a deputation or public forum) on the subject matter or a similar subject matter.

8.3 PUBLIC FORUM

For full details, see Code of Practice for Meeting Procedures on www.ahc.sa.gov.au

1. The public may be permitted to address or ask questions of the Council on a relevant and/or timely topic.
2. The Presiding Member will determine if an answer is to be provided.
3. People wishing to speak in the public forum must advise the Presiding Member of their intention at the beginning of this section of the meeting.
4. Each presentation in the Public Forum is to be no longer than five (5) minutes (including questions), except with leave from the Council.
5. The total time allocation for the Public Forum will be ten (10) minutes, except with leave from the Council.
6. If a large number of presentations have been requested, with leave from the Council, the time allocation of five (5) minutes may be reduced.
7. Any comments that may amount to a criticism of individual Council Members or staff must not be made. As identified in the Deputation Conduct section above, the normal laws of defamation will apply to statements made during the Public Forum.
8. Members may ask questions of all persons appearing relating to the subject of their presentation.

Minutes of Council

**ADELAIDE HILLS COUNCIL
MINUTES OF ORDINARY COUNCIL MEETING
TUESDAY 15 OCTOBER 2024
63 MT BARKER ROAD STIRLING**

In Attendance

Presiding Member: Mayor Jan-Claire Wisdom

Members:

Councillor Kirrilee Boyd
Councillor Adrian Cheater
Councillor Nathan Daniell
Councillor Chris Grant
Councillor Malcolm Herrmann
Councillor Lucy Huxter
Councillor Leith Mudge
Councillor Louise Pascale
Councillor Melanie Selwood

In Attendance:

Greg Georgopoulos	Chief Executive Officer
Gary Lewis	Director Corporate Services
Jess Charlton	A/Director Community and Development
David Waters	Director Environment and Infrastructure
Zoe Gill	Executive Governance Officer
Skye Ludzay	Minute Secretary
Tom Portas	Technical Support

1. COMMENCEMENT

The meeting commenced at 6:33pm.

2. OPENING STATEMENT

2.1 Acknowledgement of Country

Council acknowledges that we meet 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.

2.2 Together we will care for this place for the generations to come and in this context the decisions we make should be guided by the principle that nothing we do should decrease our children's ability to live on this land.

Mayor _____

22 October 2024

**ADELAIDE HILLS COUNCIL
MINUTES OF ORDINARY COUNCIL MEETING
TUESDAY 15 OCTOBER 2024
63 MT BARKER ROAD STIRLING**

3. APOLOGIES/LEAVE OF ABSENCE

3.1 Apology

Cr Pauline Gill

3.2 Leave of Absence

3.2.1 Moved Cr Malcolm Herrmann

S/- Cr Kirrilee Boyd 361/24

- 1 That a Leave of Absence from all duties of office be granted to Cr Mark Osterstock from 15 October 2024 to 21 October 2024.**
- 2 That any committee or panel membership currently held by Cr Mark Osterstock be undertaken by the Deputy during the leave of absence.**

Carried Unanimously

3.2.2 Moved Cr Melanie Selwood

S/- Cr Nathan Daniell 362/24

- 1 That a Leave of Absence from all duties of office be granted to Cr Kirrilee Boyd from 28 October to 8 November 2024.**
- 2 That any committee or panel membership currently held by Cr Kirrilee Boyd be undertaken by the Deputy during the leave of absence.**

Carried Unanimously

3.2.3 Moved Cr Adrian Cheater

S/- Cr Leith Mudge 363/24

- 1 That a Leave of Absence from all duties of office be granted to Cr Kirsty Parkin from 15 October 2024 to 31 October 2024.**
- 2 That any committee or panel membership currently held by Cr Kirsty Parkin be undertaken by the Deputy during the leave of absence.**

Carried Unanimously

3.2.4 Moved Cr Chris Grant

S/- Cr Adrian Cheater 364/24

**ADELAIDE HILLS COUNCIL
MINUTES OF ORDINARY COUNCIL MEETING
TUESDAY 15 OCTOBER 2024
63 MT BARKER ROAD STIRLING**

- 1 That a Leave of Absence from all duties of office be granted to Cr Leith Mudge from 11 November 2024 to 14 November 2024.
- 2 That any committee or panel membership currently held by Cr Leith Mudge be undertaken by the Deputy during the leave of absence.

Carried Unanimously

3.2.5 Moved Cr Melanie Selwood

S/- Cr Malcolm Herrmann

365/24

- 1 That a Leave of Absence from all duties of office be granted to Cr Louise Pascale from 17 October 2024 to 27 October 2024 and from 29 October 2024 to 18 November 2024.
- 2 That any committee or panel membership currently held by Cr Louise Pascale be undertaken by the Deputy during the leave of absence.

Carried Unanimously

3.3 Absent

4. MINUTES OF PREVIOUS MEETINGS

4.1 Council Meeting – 24 September 2024

Moved Cr Louise Pascale

S/- Cr Leith Mudge

366/24

Council resolves that the minutes of the Ordinary Council meeting held on 24 September 2024, as supplied, be confirmed as an accurate record of the proceedings of that meeting.

Carried Unanimously

5. DECLARATION OF CONFLICT OF INTEREST BY MEMBERS OF COUNCIL

Nil

Mayor _____

22 October 2024

**ADELAIDE HILLS COUNCIL
MINUTES OF ORDINARY COUNCIL MEETING
TUESDAY 15 OCTOBER 2024
63 MT BARKER ROAD STIRLING**

6. PRESIDING MEMBER'S OPENING REMARKS

The Mayor commented on the passing of previous Adelaide Hills Council Councillor, Mr John Kemp.

7. QUESTIONS ADJOURNED/LYING ON THE TABLE

7.1 Questions Adjourned

Nil

7.2 Questions Lying on the Table

Nil

8. PETITIONS/DEPUTATIONS/PUBLIC FORUM

8.1 Petitions

Nil

8.2 Deputations

Nil

8.3 Public Forum

8.3.1 Mr Ian Bailey of Piccadilly

Mr Bailey addressed Council on its current Petition Policy and made a request to amend the Policy due to privacy concerns with the current format of Petitions after hard copy Petitions had been stolen from a public location with signatory information.

8.3.2 Ms Leone Taylor of Balhannah

Ms Taylor addressed Council on the Petition that she would be presenting to Council at the next Meeting including her views on Consultation and the reasoning for submitting the Petition.

9. PRESENTATIONS

Nil

10. QUESTIONS ON NOTICE

Nil

11. MOTIONS ON NOTICE

Nil

**ADELAIDE HILLS COUNCIL
MINUTES OF ORDINARY COUNCIL MEETING
TUESDAY 15 OCTOBER 2024
63 MT BARKER ROAD STIRLING**

12. OFFICER REPORTS – DECISION ITEMS

12.1 2024 LGA Elections

Moved Cr Adrian Cheater
S/- Cr Leith Mudge

367/24

Council resolves:

- 1. That the report be received and noted.**
- 2. To cast its vote for Mayor Heather Holmes-Ross for LGA President.**
- 3. To authorise the Mayor to mark the ballot paper reflecting the Council's determination and authorise the CEO (or their delegate) to lodge Council's nomination in accordance with the process set out in Appendix 1.**

Carried

7:02pm Cr Melanie Selwood left the meeting room.

7:03pm Cr Melanie Selwood returned to the meeting room.

7:17pm Cr Malcolm Herrman left his seat.

7:17pm Cr Malcolm Herrman resumed his seat.

12.2 Kerbside Bin System Trial Results

Moved Cr Leith Mudge
S/- Cr Chris Grant

368/24

Council resolves:

- 1. That the report be received and noted.**
- 2. Notes the success of the Council's Food Organic Garden Organic trial in achieving:**
 - (a) Significantly improved landfill diversion rates and reductions in the total amount of waste consigned to landfill**
 - (b) Reduced landfill greenhouse gas emissions**
 - (c) Reduced exposure to the SA solid waste levy**
 - (d) Increased recycling of food waste**

**ADELAIDE HILLS COUNCIL
MINUTES OF ORDINARY COUNCIL MEETING
TUESDAY 15 OCTOBER 2024
63 MT BARKER ROAD STIRLING**

3. Acknowledges the participation of Food Organic Garden Organic Trial participants, notes the feedback provided by participants and thanks them for their involvement and contribution.
4. That the properties within the Woodside East and Tiers/Swamp Road trial areas return to the pre-trial service of weekly waste collection and fortnightly comingled recycling collection from 1 November 2024.
5. That the properties within the Woodside Township trial area maintain a weekly food organic garden organic collection, fortnightly waste collection and fortnightly comingled recycling collection until 31 July 2025.
6. That subject to funding allocation in the 2025/26 budget, the township and urban areas default kerbside bin collection service change to weekly 240 litre Food Organic Garden Organic and fortnightly 140 litre waste collection commencing in a staged rollout from August 2025. This arrangement be accompanied by suitable arrangements for those property owners who wish to opt out of the new arrangement so as to receive weekly waste collection, as required under law, and those with special circumstances necessitating increased waste collection.
7. Supports the Chief Executive Officer (or delegate) applying for grant funding to support the change to township and urban areas bin collection if available and applicable at time of the proposed rollouts.
8. A review of the Waste and Resource Recovery Services Policy be undertaken prior to August 2025 which includes the necessary changes to ensure the Policy aligns with the new kerbside bin collection model within townships and urban areas.
9. That council consider the provision of a food organic garden organic collection service to rural areas once the South Australian Government's position on proposed legislative changes regarding the provision of kerbside bin services is known.
10. That the CEO write to the Minister for Climate, Environment and Water, Hon Susan Close MP:
 - (a) Outlining the current legislative impediments to the roll out of a FOGO service in rural areas of the Council as outlined in the report,
 - (b) Proposing potential regulatory changes that could resolve this issue, and
 - (c) Requesting that these changes be implemented prior to or as part of a broader review of the Environmental Protection (Waste to Resources) Policy 2010 and/or other relevant legislation not later than 30 June 2025.
11. That the CEO prepare a draft submission to the current review of the Environmental Protection (Waste to Resources) Policy 2010, for the Council's consideration prior to 20 December 2024, which includes the sentiment of Point 10.

**ADELAIDE HILLS COUNCIL
MINUTES OF ORDINARY COUNCIL MEETING
TUESDAY 15 OCTOBER 2024
63 MT BARKER ROAD STIRLING**

Carried Unanimously

13. OFFICER REPORTS - INFORMATION ITEMS

13.1 GRFMA Appointment of Board Members

Moved Cr Malcolm Herrmann
S/- Cr Louise Pascale

369/24

Council resolves that the report be received and notes that the CEO has appointed Mr David Collins as the Board Member and Mr David Waters as the Deputy Board Member of the Gawler River Floodplain Management Authority.

Carried Unanimously

14. CORRESPONDENCE FOR INFORMATION

14.1 AHRWMA Annual Report 2023-24

14.2 AHRWMA CEO Announcement

14.3 Regional Education Plan 2024-29

14.4 SHLGA Annual Report 2023-24

14.5 East Waste Annual Report 2023-24

Moved Cr Adrian Cheater
S/- Cr Chris Grant

370/24

Council resolves to receive and note the listed correspondence at Agenda Item 14, Correspondence for Information.

Carried Unanimously

15. QUESTIONS WITHOUT NOTICE

15.1 Cr Malcolm Herrmann – Splash Park

Cr Malcolm Herrmann asked for a progress update on the Adelaide Hills War Memorial Swimming Centre Splash Park Project.

**ADELAIDE HILLS COUNCIL
MINUTES OF ORDINARY COUNCIL MEETING
TUESDAY 15 OCTOBER 2024
63 MT BARKER ROAD STIRLING**

16. MOTIONS WITHOUT NOTICE

16.1 Passing of Mr John Kemp

Moved Cr Daniell
S/- Cr Boyd

371/24

Council expresses its sorrow at the recent passing of John Kemp. John was a dedicated contributor for his community and a valued Council Member for Adelaide Hills Council for 19 years. In particular, Council acknowledges John's tireless work protecting our precious Adelaide Hills environment which he dearly loved. Council sends its condolences to John Kemp's family.

Carried Unanimously

17. REPORTS

17.1 Council Member Function or Activity on the Business of Council

Mayor Jan-Claire Wisdom

- 30 September 2024, Reception for Resilience Australia Awards, Government House Adelaide

Cr Melanie Selwood

- 29 September 2024, Opening of Adaptive Trails, Fox Creek Bike Park
- 4 October 2024, Woodforde Residents Association meeting

Cr Kirrilee Boyd

- 20 September 2024, Opening of Fabrik Arts and Heritage Centre, Lobethal

17.2 Reports of Members as Council/Committee Representatives on External Organisations

Nil

17.3 CEO Report

Greg Georgopoulos, CEO, provided Council with a verbal update, including:

- The Boundary Change information collation is ongoing
- Work on the Strategic Plan continues including alignment of divisions and departments to the plan.

**ADELAIDE HILLS COUNCIL
MINUTES OF ORDINARY COUNCIL MEETING
TUESDAY 15 OCTOBER 2024
63 MT BARKER ROAD STIRLING**

18. REPORTS OF COMMITTEES

18.1 Council Assessment Panel

Nil

18.2 Audit Committee

Nil

18.3 CEO Performance Review Panel

Nil

18.4 Boundary Change Committee

Nil

19. CONFIDENTIAL ITEMS

Nil

20. NEXT ORDINARY MEETING

The next ordinary meeting of the Adelaide Hills Council will be held on Tuesday 22 October 2024 from 6.30pm at 63 Mt Barker Road, Stirling.

21. CLOSE MEETING

The meeting closed at 7.32pm.

**Petitions / Deputations / Public
Forum**

**ADELAIDE HILLS COUNCIL
ORDINARY COUNCIL MEETING
Tuesday 22 October 2024
AGENDA BUSINESS ITEM**

Item: 8.1.1

Responsible Officer: David Waters
Director Environment and Infrastructure
Environment and Infrastructure

Subject: Access to Woodside Township from Inverbrackie

For: Decision

SUMMARY

A petition has been received with 91 signatories stating:

To obtain safe thoroughfare behind guard rails along Nairne / Woodside Road at Army Barracks so the residents of Crest Estate can access the Woodside township and public bus stop via walking or bike without the current significant safety risks.

The purpose of this report is to enable the Council to receive the petition and to make any decisions it deems necessary in relation to the matter.

RECOMMENDATION

Council resolves:

- 1. To receive and note the petition signed by 91 signatories requesting safe throughfare behind guard rails along Nairne/Woodside Road at army barracks so the residents of Crest Estate can access the Woodside township and public bus stop via walking or bike without the current significant safety risks.**
 - 2. That the CEO advise the principal signatory of the Council's noting of the petition and of any resolutions relating to the matter.**
-

1. PETITION DETAILS

Council has received a petition organised by David Ashton of Woodside and signed by 91 signatories. The covering letter is contained in **Appendix 1**.

The Petition states:

To obtain safe throughfare behind guard rails along Nairne/Woodside Road at army barracks so the residents of Crest estate can access the Woodside township and public bus stop via walking or bike without the current significant safety risks.

2. OFFICER'S RESPONSE – David Waters, Director Environment and Infrastructure

➤ **Relationship/relevance to Council services/activities/plans/strategies/resolutions**

The route from the Crest development to the Woodside township outskirts has not been identified as a priority footpath link in any work previously prepared by Council administration, noting that footpath prioritisation has been considered in townships and urban areas only, rather than between townships or population centres.

The Strategic Plan priority B1.1 states:

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

➤ **Options¹**

Council has the following options in relation to the matter(s) raised in the petition:

- I. Receive and note the petition (Recommended)
- II. Other resolutions as Council sees fit to address the matter

It should be noted that a motion on notice has been submitted (as a separate item) relating to this subject.

¹ Any potential motion arising from the receipt of a petition is a Motion Without Notice and Council has resolved for restrictions on the scope on these types of motions as per clause 3.18 of the *Code of Practice for Council Meeting Procedures*.

**ADELAIDE HILLS COUNCIL
ORDINARY COUNCIL MEETING
Tuesday 22 October 2024
AGENDA BUSINESS ITEM**

Item: 8.1.2

Responsible Officer: Jess Charlton
Acting Director Community and Development
Community and Development

Subject: Support to Reinstate Australia Day Celebrations

For: Decision

SUMMARY

A petition has been received with 599 signatories stating:

To reinstate the celebration of Australia Day on January 26th and return to the 'Long Standing Tradition' of holding citizenship and award ceremonies on the day within the communities of the Adelaide Hills Council.

The purpose of this report is to enable the Council to receive the petition and to make any decisions it deems necessary in relation to the matter.

RECOMMENDATION

Council resolves:

- 1. That the petition signed by 599 signatories requesting that Council reinstate the celebration of Australia Day on January 26th and return to the 'Long Standing Tradition' of holding citizenship and award ceremonies on the day within the communities of the Adelaide Hills Council be received and noted.**
 - 2. That the CEO advise the principal signatory of the Council's noting of the petition and of any resolutions relating to the matter.**
-

1. PETITION DETAILS

Council has received a petition organised by Leone Taylor of Balhannah and signed by 599 signatories.

The Petition states:

To reinstate the celebration of Australia Day on January 26th and return to the 'Long Standing Tradition' of holding citizenship and award ceremonies on the day within the communities of the Adelaide Hills Council.

2. OFFICER'S RESPONSE – Jess Charlton, Acting Director Community and Development

➤ **Relationship/relevance to Council services/activities/plans/strategies/resolutions**

This petition is contrary to the adopted position of Council.

At its meeting on 24 January 2023, Council resolved:

**Moved Cr Melanie Selwood
S/- Cr Chris Grant**

7/23

That Council

- 1. Reaffirms its commitment to being an inclusive council that respects First Nations culture and values**
- 2. Acknowledges the 26th of January is a day of mourning for many First Nations people**
- 3. Requests the Chief Executive Officer prepares a report for Council's consideration on the proposal to move citizenship ceremonies, award ceremonies and related events to a date other than 26 January from 2024 onwards.**

Carried Unanimously

At the Council meeting of 25 July 2023 Council resolved:

**Moved Cr Melanie Selwood
S/- Cr Nathan Daniell**

195/23

- 1. That the report be received and noted;**
- 2. To not conduct Citizenship Ceremonies, confer awards or support events on 26 January from this date onwards in recognition of the difficulties of the 26 January for First Nations Peoples; and**
- 3. That the CEO find alternative dates and opportunities in consultation with local groups for award and citizenship ceremonies (acknowledging that a Citizenship Ceremony must still be conducted within 3 days either side of 26 January).**

Carried

On 16 December 2022 there was a change announced to the Australian Citizenship Code. This refers to the dates on which Citizenship Ceremonies may be conducted and does not refer to the celebrating of Australia Day. The date on which Australia Day is celebrated is the decision of the Federal Government.

Following the receipt of a similar petition at its meeting on 13 August 2024, Council resolved:

Moved Cr Malcolm Herrmann
S/- Cr Pauline Gill

277/24

That the CEO provides a report to Council by the end of October 2024, identifying options including ways to canvas the views of the residents and rate payers of the Adelaide Hills Council on official and community events held on Australia Day in response to the petition with 1044 signatures at Item 8.1.1 and the letter dated 2 July 2024 from Lions Club of Torrens Valley at Item 14.

CARRIED

The report requested is provided in the Information Items at item 12.1 of the Council Agenda.

➤ **Options¹**

Council has the following options in relation to the matter(s) raised in the petition:

- I. Receive and note the petition
- II. Make any further decisions regarding the matter as the Council sees fit.

¹ Any potential motion arising from the receipt of a petition is a Motion Without Notice and Council has resolved for restrictions on the scope on these types of motions as per clause 3.18 of the *Code of Practice for Council Meeting Procedures*.

**ADELAIDE HILLS COUNCIL
ORDINARY COUNCIL MEETING
Tuesday 22 October 2024
AGENDA BUSINESS ITEM**

Item: 8.1.3

Responsible Officer: Jess Charlton
Acting Director Community and Development
Community and Development

Subject: Uraidla Reconciliation – Support Councils Moving Citizenship Ceremonies Away from 26 Jan

For: Decision

SUMMARY

A petition has been received with 376 signatories stating:

We, the undersigned:

- *Support council decisions that foster respect and inclusion, and reduce barriers for First Nations ratepayers to safely interact with council events*
- *Support councils conducting citizenship ceremonies within three days of 26 January as outlined in the Australian Citizenship Ceremonies Code*
- *Endorse Adelaide Hills Council's 2023 decision to move citizenship and civic ceremonies away from 26 January*
- *Urge Adelaide Hills Council Members to resist further consideration of the Jan-26 matter for the remainder of their term, and instead focus on constructive outcomes within its Reconciliation Action Plans and Strategic Plans.*

The purpose of this report is to enable the Council to receive the petition and to make any decisions it deems necessary in relation to the matter.

RECOMMENDATION

Council resolves:

1. That the petition signed by 376 signatories stating that we the undersigned:

- **Support council decisions that foster respect and inclusion, and reduce barriers for First Nations ratepayers to safely interact with council events**
- **Support councils conducting citizenship ceremonies within three days of 26 January as outlined in the Australian Citizenship Ceremonies Code**
- **Endorse Adelaide Hills Council's 2023 decision to move citizenship and civic ceremonies away from 26 January**

- **Urge Adelaide Hills Council Members to resist further consideration of the Jan-26 matter for the remainder of their term, and instead focus on constructive outcomes within its Reconciliation Action Plans and Strategic Plans, be received and noted.**

2. That the CEO advise the principal signatory of the Council’s noting of the petition and of any resolutions relating to the matter.

1. PETITION DETAILS

Council has received a petition submitted by Dylan Russell from Summertown, on behalf of Uraidla Reconciliation, and signed by 376 signatories.

The Petition states:

We, the undersigned:

- *Support council decisions that foster respect and inclusion, and reduce barriers for First Nations ratepayers to safely interact with council events.*
- *Support councils conducting citizenship ceremonies within three days of 26 January as outlined in the Australian Citizenship Ceremonies Code.*
- *Endorse Adelaide Hills Council’s 2023 decision to move citizenship and civic ceremonies away from 26 January.*
- *Urge Adelaide Hills Council Members to resist further consideration of the Jan-26 matter for the remainder of their term, and instead focus on constructive outcomes within its Reconciliation Action Plans and Strategic Plans.*

In 2022, the Federal Government changed the law to allow councils to conduct citizenship ceremonies within three days of Australia Day.

As a result, many councils in South Australia have changed the date of their citizenship ceremonies and community awards, including:

- *Adelaide Hills Council;*
- *City of Prospect;*
- *City of Mitcham;*
- *The City of Unley;*
- *City of Adelaide; and*
- *Port Adelaide Enfield Council.*

These independent council decisions have increased safe access to council citizenship ceremonies, not limited it, and they have saved ratepayers tens of thousands of dollars during a cost of living crisis.

In 2024, the City of Mitcham saved ratepayers \$16,700 by moving its ceremony to 25 January.

Why is this important?

Regrettably, the Voice referendum ignited a culture of disrespect and intolerance of First Nations people in Australia.

There has been increased racism targeted at First Nations people by those interpreting the referendum result as a rejection of First Nations people.

At a local government level, there are ongoing attempts to undermine council's consideration of First Nations ratepayers, and decisions regarding 26 January.

These attempts are fuelled by divisive campaigns and disinformation designed to disrupt elected bodies and council administration.

They do not reflect broad community sentiment nor do they promote unity in our communities.

We urge councils to resist pressure to reverse evidence-based decisions that promote respect and inclusion.

We commend Adelaide Hills Council for their principled decisions and leadership on reconciliation as originally proposed in their Strategic Plan 2020-24:

- *C1 A community for everyone – that is inclusive, welcoming and accessible*
- *C5 Respect for Aboriginal Culture and values*

2. OFFICER'S RESPONSE – Jess Charlton, Acting Director Community and Development

➤ Relationship/relevance to Council services/activities/plans/strategies/resolutions

This petition is in support of the adopted position of the Council.

At its meeting on 24 January 2023, Council resolved:

**Moved Cr Melanie Selwood
S/- Cr Chris Grant**

7/23

That Council

- 1. Reaffirms its commitment to being an inclusive council that respects First Nations culture and values**
- 2. Acknowledges the 26th of January is a day of mourning for many First Nations people**
- 3. Requests the Chief Executive Officer prepares a report for Council's consideration on the proposal to move citizenship ceremonies, award ceremonies and related events to a date other than 26 January from 2024 onwards.**

Carried Unanimously

At the Council meeting of 25 July 2023, Council resolved:

Moved Cr Melanie Selwood
S/- Cr Nathan Daniell

195/23

- 1. That the report be received and noted;**
- 2. To not conduct Citizenship Ceremonies, confer awards or support events on 26 January from this date onwards in recognition of the difficulties of the 26 January for First Nations Peoples; and**
- 3. That the CEO find alternative dates and opportunities in consultation with local groups for award and citizenship ceremonies (acknowledging that a Citizenship Ceremony must still be conducted within 3 days either side of 26 January).**

Carried

Following the receipt of a petition at its meeting on 13 August 2024, Council resolved:

Moved Cr Malcolm Herrmann
S/- Cr Pauline Gill

277/24

That the CEO provides a report to Council by the end of October 2024, identifying options including ways to canvas the views of the residents and rate payers of the Adelaide Hills Council on official and community events held on Australia Day in response to the petition with 1044 signatures at Item 8.1.1 and the letter dated 2 July 2024 from Lions Club of Torrens Valley at Item 14.

CARRIED

The report requested is provided in the Information Items at item 12.1 of the Council Agenda.

➤ **Options¹**

Council has the following options in relation to the matter(s) raised in the petition:

- I. Receive and note the petition
- II. Make any further decisions regarding the matter as the Council sees fit.

¹ Any potential motion arising from the receipt of a petition is a Motion Without Notice and Council has resolved for restrictions on the scope on these types of motions as per clause 3.18 of the *Code of Practice for Council Meeting Procedures*.

Motions on Notice

**ADELAIDE HILLS COUNCIL
ORDINARY COUNCIL MEETING
Tuesday 22 October 2024
AGENDA BUSINESS ITEM**

Item: 11.1 Motion on Notice

Originating from: Cr Melanie Selwood

Subject: Pedestrian and cycle access Inverbrackie to Woodside

1. MOTION

I move that:

- 1. Council notes the residents of Inverbrackie have concerns around their ability to safely walk or cycle to Woodside;**
- 2. Council acknowledges that connecting Woodside to Inverbrackie with pedestrian and cycling infrastructure would be beneficial for the residents of Inverbrackie;**
- 3. The CEO writes to the Department for Infrastructure and Transport to advocate for improved pedestrian and cycling safety along Nairne Road;**
- 4. That the CEO begins preliminary discussions with the Department for Infrastructure and Transport regarding options to improve connectivity with Woodside for pedestrians and cyclists; and**
- 5. That a preliminary report be presented to Council by the end of March 2025, to give Council the opportunity to decide whether budget allocation should be included in the 2025/26 Annual Business Plan for further work into this matter.**

2. BACKGROUND

The locality of Inverbrackie, located in a rural area near Woodside, has recently experienced significant growth due to the development of a new residential estate called Crest. This development has created a concentrated population centre in what was previously a sparsely populated rural zone.

The residents of Crest, while appreciating their rural setting, have expressed a strong desire for better connectivity to Woodside. Currently, the primary route between Inverbrackie and Woodside is Nairne Road, which lacks dedicated safe pedestrian and cycling infrastructure. This situation has raised concerns among Inverbrackie residents about their ability to safely access Woodside's amenities and services without relying on motor vehicles.

Residents have expressed a wish for older kids to safely ride or walk to school or the shops, and residents have told stories of incidents along Nairne Road that are cause for concern.

One resident told me of a ten-year-old boy in school uniform pushing his bike between the narrow safety barrier and the white line on the edge of the road with trucks and cars speeding past. If one had crossed the line at all, he would have had nowhere to go.

Another was of a near miss where a truck nearly collided with three people on bikes, near the intersection of Caledonia Avenue and Nairne Road, and had to swerve into oncoming traffic in the other lane. Thankfully no-one was hurt.

Improving pedestrian and cycling links between Inverbrackie and Woodside would provide numerous benefits, including:

1. Enhanced safety for residents who wish to travel between the two areas.
2. Promotion of active and healthy lifestyles by encouraging walking and cycling.
3. Reduced reliance on cars, leading to decreased traffic congestion and lower carbon emissions.
4. Stronger social connections between the communities of Inverbrackie and Woodside.
5. Improved access to Woodside's services, shops, and facilities for Inverbrackie residents.

Given these considerations, there is a clear need to explore options for developing pedestrian and cycling infrastructure along Nairne Road. This motion proposes that the Council formally acknowledge the concerns of Inverbrackie residents and initiate a process to address them.

In the presentation at a workshop by the Woodside Commerce Association, they spoke of a need to consider the connectedness between Woodside and Inverbrackie.

The motion seeks to give Council an opportunity in the next Annual Business Plan to consider what resourcing we want to allocate to this matter, while starting initial discussions with the Department of Transport and Infrastructure to get the ball rolling on this issue which is important to so many local residents.

3. OFFICER'S RESPONSE – David Waters, Director Environment and Infrastructure

Strategic Plan 2020-24 – A brighter future

Goal	A functional BUILT ENVIRONMENT
Objective B1	Our district is easily accessible for community, our businesses and visitors
Priority 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

➤ Legal Implications

Not applicable.

➤ **Risk Management Implications**

The consideration of issues raised by community in form of a report prepared and presented to Council following initial discussions with the Department for Infrastructure and Transport will assist in mitigating the risk of:

Poor representation of the community by Council leading to decisions that do not appropriately take into account community needs leading to sections of the community are not adequately represented, dissatisfaction with Council and negative sentiment around the event.

Inherent Risk	Residual Risk	Target Risk
Medium (3C)	Low (2E)	Low

➤ **Financial and Resource Implications**

It is noted that the motion does not call for any activity requiring the allocation of additional funding. In particular, raising the matter with the Department for Infrastructure and Transport and conducting preliminary discussions with the Department can be undertaken by staff utilising existing resources.

It should be noted however that footpath infrastructure is generally the responsibility of local government and hence there will likely be financial implications should Council decide at a later date to develop options and/or to progress any particular project to provide infrastructure between Inverbrackie and Woodside.

➤ **Customer Service and Community/Cultural Implications**

Not applicable.

➤ **Sustainability Implications**

Not applicable.

➤ **Engagement/Consultation conducted in the development of the report**

Not applicable.

4. ANALYSIS

Nairne Road is a state road under the care and control of the Department for Infrastructure and Transport (DIT). However, DIT generally only manage the trafficable portion of the road. Roadsides, including kerbing, footpaths, etc are the responsibility of local councils.

The distance between the Crest development area at Inverbrackie and the outskirts of the Woodside township where there are some basic pedestrian facilities off the road, is approximately 2.5km.

Should the Council resolve as proposed by the motion, Council officers will engage with the Department for Infrastructure and Transport to determine the level of support, and to understand any requirements, for footpath infrastructure adjacent Nairne Road. Officers

will also ascertain potential external funding opportunities to assist with the potential further scoping, design and/or later construction of any project arising from the matter.

The preliminary discussions with the Department for Infrastructure and Transport can occur by March 2025.

5. APPENDICES

- (1) Map Nairne Road between Woodside and Inverbrackie

Appendix 1

Map Nairne Road between Woodside and Inverbrackie



500 m

Scale =
1:24124 500



Administration Reports Decision Items

**ADELAIDE HILLS COUNCIL
ORDINARY COUNCIL MEETING
Tuesday 22 October 2024
AGENDA BUSINESS ITEM**

Item: 12.1

Responsible Officer: Gary Lewis
Director Corporate Services
Corporate Services

Subject: Consultation Options Citizenship, Award Ceremonies and Australia Day Events

For: Decision

SUMMARY

This report provides four options for canvassing the views of residents and ratepayers of the Adelaide Hills Council regarding official and community Australia Day events held on January 26 as per the resolution by Council at the ordinary Council meeting on 13 August 2024.

RECOMMENDATION

Council resolves:

1. That the report be received and noted.
 2. Considering the timing and logistical challenges of conducting consultation in time for January 2025, to not conduct any consultation at this time.
-

1. BACKGROUND

At its meeting on 25 July 2023, Council considered a report to move citizenship ceremonies, award ceremonies and related events to a date other than 26 January and resolved:

Moved Cr Melanie Selwood
S/- Cr Nathan Daniell

195/23

1. That the report be received and noted;
2. To not conduct Citizenship Ceremonies, confer awards or support events on 26 January from this date onwards in recognition of the difficulties of the 26 January for First Nations Peoples; and
3. That the CEO find alternative dates and opportunities in consultation with local groups for award and citizenship ceremonies (acknowledging that a Citizenship Ceremony must still be conducted within 3 days either side of 26 January).

Carried

Since that time, Council has received feedback from the community, both in support of and in opposition to the decision. This includes:

- A deputation at the Council meeting on 9 April 2024
- A number of speakers in the public forum at the Council meetings on 9 April 2024 and 13 August 2024
- Petitions received at the meetings on 9 April 2024 and 13 August 2024

At its meeting on 13 August 2024, Council resolved:

Moved Cr Malcolm Herrmann
S/- Cr Pauline Gill

277/24

That the CEO provides a report to Council by the end of October 2024, identifying options including ways to canvas the views of the residents and rate payers of the Adelaide Hills Council on official and community events held on Australia Day in response to the petition with 1044 signatures at Item 8.1.1 and the letter dated 2 July 2024 from Lions Club of Torrens Valley at Item 14.

CARRIED

2. ANALYSIS

➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

Strategic Plan 2020-24 – A brighter future

Goal 5	A progressive organisation
Objective 05	We are accountable, informed and make decisions in the best interests of the whole community.
Priority 05.2	Make evidence-based decisions and prudently assess the risks and opportunities to our community before taking action.

Providing options for consultation, including the associated risks and considerations, is consistent with our current strategic plan priorities.

Goal 2	Community wellbeing
Objective C5	Respect for Aboriginal culture and values
Priority C5.2	Celebrate and recognise Aboriginal culture and heritage through participation in the delivery of programs and activities that engage our community in cultural experience and learning.

Council has a commitment to reconciliation that is reflected in both the current Strategic Plan and draft Strategic Plan “Your Place Your Space” as well as a Draft “Innovate” Reconciliation Action Plan currently being reviewed by Reconciliation Australia. This is an important consideration in contemplating consultation options regarding official and community events held on Australia Day.

➤ Legal Implications

Not applicable.

➤ Risk Management Implications

Risks associated with the options provided are included below in the detailed analysis.

➤ **Financial and Resource Implications**

Financial and resource implications for each option are detailed below, noting that there are cost implications for most of the options due to current resourcing. External resources may be considered to minimise psychosocial risks to staff who have previously reported psychological hazards whilst working on this matter, including emotional distress, and aggressive or abusive interactions.

All options (except option 4) are expected to require additional funding to be allocated in the budget.

➤ **Customer Service and Community/Cultural Implications**

There has been feedback from community members expressing a view that Council should have engaged in further community consultation in relation to this issue. Likewise, there has been community feedback supporting Council's decision to change the date of Citizenship and Award Ceremonies away from the 26 January, suggesting that there are strong opinions on both sides. The particular community and cultural implications of the consultation options are detailed below.

➤ **Sustainability Implications**

Not applicable.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

<i>Council Committees:</i>	Not Applicable
<i>Council Workshops:</i>	Not Applicable
<i>Advisory Groups:</i>	Adelaide Hills Reconciliation Working Group
<i>External Agencies:</i>	Not Applicable
<i>Community:</i>	Not Applicable

➤ **Options Analysis**

Four consultation options are provided to involve people in the discussion around Council and community events held on Australia Day.

Option 1: Question Poll

A simple question poll (yes/no answers only) on our community engagement hub asking:

1. Should Council hold Citizenship and Civic award ceremonies on 26 January?
2. Should Council provide funding support to community groups that want to hold Australia Day events on 26 January?

Option 1A: An alternative Question Poll regarding community events only

A simple question poll (yes/no answer only) on our community engagement hub asking:

1. Should Council provide funding support to community groups that want to hold Australia Day events on 26 January?

The poll would be open for 21 days on the engagement hub and respondents would be asked to provide their postcode and connection to the Adelaide Hills Council to assist in validating their input. Promotion would be by email to current engagement hub subscribers, through our electronic newsletter, website news articles, social media and the Courier column.

Option 1A narrows the scope of the consultation to seek input on the funding of community groups who choose to hold Australia Day events on 26 January.

Financial implications for both option 1 and 1A include the cost of any social media or Courier advertising and engagement of a consultant to build the poll, analyse and report on the results. It is estimated this option would cost under \$5,000.

Options 1 and 1A are the simplest and most cost effective consultation options. It is important to note that results may be hard to validate accurately and could be skewed. Further, options 1 and 1A do not provide Council with any detailed insight into Aboriginal and Torres Strait Islander voices which are acknowledged as a minority in proportion to the non Aboriginal community.

Option 2: Survey on Council’s Engagement hub with targeted stakeholder engagement

This option would be managed internally with outsourcing of key tasks. Council would engage a consultant (s) to build the survey, conduct targeted stakeholder engagement and any small group meetings, analyse and report on the results. This option would facilitate validation of results.

The survey would be open for 21 days or more on the engagement hub.

Promotion would be by email to current engagement hub subscribers, through our electronic newsletter, website news articles and the Courier column. In addition targeted stakeholder consultation and small group workshops could be undertaken and wider promotion conducted through signage, advertising and a demographically targeted social media campaign e.g. by age, interest, geographic area, family dynamics.

Financial implications include engagement of a consultant. Promotional costs would also include advertising of the survey. It is expected that this option would cost approximately \$14,680 as outlined below.

Item	Amount	Cost
Consultant time	6 days plus	\$ 7,680
Workshop facilitation	2-3 workshops	\$ 4,000
Promotion Council wide		\$ 3,000
Total estimated cost		\$ 14,680

A survey is likely to have a lower response rate than a poll as it requires a more in depth response and consideration. In addition, similar to a poll, results will be hard to validate accurately unless registration is required (but this will lower the response rate) and could be skewed towards particular interest groups. A survey alone is unlikely to widely canvas the thoughts of the general community and therefore provide an accurate representation of

their views. Therefore targeted stakeholder engagement with special interest groups is included in this option.

Option 3: Engage an independent consultant to appropriately and respectfully engage with First Nations People and the wider community

This two stage option was previously presented to Council on the 9 April 2024, in response to a Motion on Notice from Councillor Gill.

Stage 1: This stage is an open “conversation” with the community and is aimed at ensuring feedback is representative of the demographics and groups within the community and retaining a First Nations perspective. The expert recommendation is to allow at least four months so that we can ensure as many people take part as possible.

This stage involves development of a survey which is then tested through three facilitated focus group sessions. It includes efforts to ensure there are as few barriers as possible to participation, especially from less heard voices such as Aboriginal and Torres Strait Islander people.

Stage 2: Once initial overarching feedback was gathered – and pending the results – preferred approaches or concepts based on the feedback from stage 1 could then be developed further through working groups and more in-depth engagement. Costs associated with this stage would need to be determined.

This option would be resourced with an independent consultant who would prepare an engagement plan, developing simple communications and messaging, run the focus groups and survey and prepare a survey report detailing the results and accordingly would cost around \$35,000 – \$40,000. Of the options detailed, this one is more robust and inclusive of multiple voices, including minorities.

Option 4: Do not undertake further consultation

Council resolved on 25 July 2023 to not conduct Citizenship ceremonies, confer awards or support events on 26 January. It could elect to maintain this position and not conduct further consultation.

Reconciliation Considerations

Council has committed to in its current Strategic Plan and Reconciliation Action Plan and draft Strategic Plan “Your Place Your Space”. Council may wish to consider the impact of conducting consultation on these strategic directions.

At its meeting on 3 October 2024, the Adelaide Hills Reconciliation Working Group (AHRWG) discussed the August resolution requesting a report on consultation options and the ensuing media coverage and public discourse. Members of the group considered that any consultation should include Aboriginal voice while strongly expressing their concerns that further community consultation could provide a platform for discrimination and community division and cause harm to Aboriginal and Torres Strait Islander people.

Ultimately, they considered that to undertake further community consultation would be contrary to Council’s commitment to Reconciliation and may endanger the Reconciliation process and the future of the Reconciliation Working Group.

Timing Considerations

Any consultation would require a minimum of three weeks of consultation, as set out in the *Public Consultation Policy*. Further timing is then needed for analysis of results and preparation of a report to Council. It is noted that planning for Australia Day events in 2025, particularly Council’s citizenship and civic award ceremonies, has already commenced. Allowing a reasonable lead time for implementation is a consideration in terms of the timing of any consultation.

Given these timing and logistical considerations, administration recommends Council consider revisiting any consultation at a later date.

3. OPTIONS

Council has the following options:

- I. That the report be received and noted.

4. APPENDICES

Nil

**ADELAIDE HILLS COUNCIL
ORDINARY COUNCIL MEETING
Tuesday 22 October 2024
AGENDA BUSINESS ITEM**

Item: 12.2

Responsible Officer: David Waters
Director Environment and Infrastructure

Subject: Review of Decision – Discretionary Rate Rebate for Stirling Hospital Inc

For: Decision

SUMMARY

This report is provided to Council for the purposes of conducting a review of a prior decision to decline an application for a discretionary rates rebate as requested by the Stirling Hospital Inc.

The applicant has requested that the earlier decision be reviewed by Council and has provided a new application and further supporting documentation and information to support the request. At the request of the applicant, the matter has not been treated as a formal review of a Council decision under the Internal Review of Council Decisions Policy. Nevertheless, the matter has been reviewed by a senior officer (in this case the Director Environment and Infrastructure) who was not involved in prior considerations of this request.

As the rate rebate is discretionary, this report is aimed at providing the Council with a fresh analysis of the application and provide the Council with its options. It is at Council's discretion whether or not to provide a rebate.

RECOMMENDATION

Council resolves:

1. That the report be received and noted.
 2. To note the previous decision on 25 June 2024 to decline the Stirling Hospital Inc's request for a discretionary rate rebate.
 3. *See options section of the report*
 4. That the Chief Executive Officer advise the applicant of Council's decision.
-

1. BACKGROUND

Stirling Hospital Discretionary Rate Rebate Application

Stirling Hospital Inc submitted an application for a discretionary rate rebate on 4 December 2023. This request was presented to Council at the 25 June 2024 Council meeting, and at this time Council resolved to decline the application on the basis that the Stirling Hospital Inc did not meet the criteria for a discretionary rate rebate under the *Rating Policy*.

Moved Cr Malcolm Herrmann
S/- Cr Kirsty Parkin

224/24

Council resolves:

1. That the report be received and noted.
2. That a discretionary rate rebate requested by the following applicants under Section 166 of the Local Government Act 1999 be declined on the basis that they do not meet the criteria set out in Council's Rating Policy:
 - a) Stirling Hospital Inc – 20 Milan Terrace Stirling – Assessment No. 11270
3. The applicant be formally advised by the CEO, or his delegate, of Council's decision.

Carried

Discretionary Rate Rebates

The *Local Government Act 1999* (the Act) has provision for the application of discretionary rate rebates under Section 166.

In recent years, Council has updated its discretionary rate rebate position within its *Rating Policy* to provide greater clarity in relation to determining the eligibility for a discretionary rate rebate in accordance with the:

- Requirements of the *Local Government Act 1999* (the Act),
- Rating principles in relation to fairness, equity and consistency, and
- Approval of discretionary rebates only being granted for a maximum period of the Council term (4 years).

Section 166 covers a number of different rebate categories. This includes rebates made under Section 166(1)(b) and (d) to (j)

Due to the complexities involved in the application of discretionary rate rebates under Section 166(1)(l) to (o), any application relating to these elements is subject to a separate report to Council to consider the appropriateness of such a rebate or dealt with as part of the Annual Business Plan and Budget process.

2. ANALYSIS

- Strategic Management Plan/Functional Strategy/Council Policy Alignment

Strategic Plan 2020-24 – A brighter future

Goal 5	A Progressive Organisation.
Objective O5	We are accountable, informed, and make decisions in the best interests of the whole community.
Priority O5.1	Enhance governance structures and systems to prudently adapt to changing circumstances and meet our legislative obligations.
Priority O5.2	Make evidence-based decisions and prudently assess the risks and opportunities to our community before acting.

➤ **Legal Implications**

The primary legislative provisions in the *Local Government Act 1999* relating to discretionary rate rebates are:

Section 166 – Discretionary rebates of rates detailed in **Appendix 1**.

Council has adopted a *Rating Policy* that provides direction and guidance to the Administration on discretionary rate rebates. This can be referred to in **Appendix 2**.

In considering discretionary rebates of rates it is important to consider the below:

166(3b) A council should give reasonable consideration to the granting of rebates under this section and should not adopt a policy that excludes the consideration of applications for rebates on their merits.

➤ **Risk Management Implications**

Managing discretionary rate rebates in accordance with both the *Rating Policy* and Section 166 of the *Local Government Act 1999* will assist in mitigating the risks of:

Failure to manage, improve and develop financial resources available to Council and failure to provide for the welfare, well-being and interests of the community.

Inherent Risk	Residual Risk	Target Risk
Extreme	Medium	Medium

➤ **Financial and Resource Implications**

Applications for a discretionary rate rebate relating to Section 166 are required to be received on or before 30 April prior to the rating year so that the financial impact of any rebate granted can be considered when setting rates for the next financial year.

On 4 December 2023 the Stirling Hospital requested a rebate on council rates (**Appendix 4**).

If there is a revision of Council's earlier decision regarding Stirling Hospital receiving a rate rebate this would have not be accounted for in setting the 2024-25 rates.

As the original application for a rebate was declined, the Council’s 2024-25 revenue budget was based on the full rate for Stirling Hospital (\$25,207.12) being payable. As such, if the Council now resolves to revise its decision and grant a full discretionary rebate, there will be an unfavourable impact on the Council’s operating position for 2024-25 of \$25,207.12. If Council now resolves to revise its decision and grant a 75% discretionary rebate, there will be an unfavourable impact on the Council’s operating position for 2024-25 of \$18,905.34.

➤ **Customer Service and Community/Cultural Implications**

Not applicable.

➤ **Sustainability Implications**

Not applicable.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

Council Committees: Not applicable.
Council Workshops: Not applicable.
Advisory Groups: Not applicable.
External Agencies: Not applicable.
Community: Not applicable.

➤ **Additional Analysis**

Section 166 (3b) of the *Local Government Act 1999*

166 (3b) A council should give reasonable consideration to the granting of rebates under this section and should not adopt a policy that excludes the consideration of applications for rebates on their merits.

The current *Rating Policy* is designed to outline Council’s approach towards rating its community in line with the requirements of the Act, although a rebate may be granted on such conditions as a Council thinks fit under section 166(2), Council does hold a responsibility to ensure that reasonable consideration applies to all applications on their individual merits.

Section 11 of the *Rating Policy* (**Appendix 2**) outlines Councils policy position in relation to discretionary rebates. It is the view of the Administration that in its current form the *Rating Policy* may result in applications not receiving reasonable consideration and that the Stirling Hospital Inc’s may not have received reasonable consideration in the initial application of the *Rating Policy*.

In conducting this review it has been identified that there are opportunities to review and refine the *Rating Policy* to ensure the policy aligns with the legislative requirements and affords reasonable consideration of discretionary rates rebates and provides. The policy will be reviewed and brought to Council early in 2025.

Section 166 (1a) of the *Local Government Act 1999*

(1a) A council must, in deciding whether to grant a rebate of rates or charges under subsection (1)(d), (e), (f), (g), (h), (i) or (j), take into account—

(a) the nature and extent of council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in its area; and

(b) the community need that is being met by activities carried out on the land for which the rebate is sought; and

(c) the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons,

The threshold decided for considering applications under the Act is that a Council must take into account each of the above subsections, not that each of these must apply for a discretionary rebate to apply.

Rating Policy

Council has adopted a policy position under the *Rating Policy* that provides guidance in considering Rates Rebate applications under the Section 166 provisions of the Act. The guidelines do not clearly articulate how individual applications are to receive reasonable consideration on their individual merits as is contemplated under the Act.

The Policy contains the following approach:

Council's specific policy positions to meet discretionary rate rebates eligibility are as follows:

- **An organisation needs to meet one of the criteria listed under Section 166 d) to j).**
- **An organisation needs to be not-for-profit.**
- **A rebate of 100% will only be granted where a community organisation seeking a rebate provides a service that would be required to be provided by Council if not undertaken by the organisation.**
- **A rebate of 75% will be granted if the organisation provides a community service that supports the disadvantaged or sections of the community that require assistance, as defined,**
- **Where an organisation does not meet the above criteria, it is still eligible for a 75% rebate where it meets all of the following criteria:**
 - **limited capacity to raise funds;**
 - **meets a “community need”, as defined; and**
 - **undertakes services and activities that are not primarily the responsibility of Federal or State Government.**

In light of the above, the current consideration of the application has taken into account both section 166(1a) of the Act as well as the Council's Policy position, noting that the policy position could not prevent a merits review of the application.

Merits Review of Rates Rebate Request

The Stirling Hospital have requested that Council consider reviewing their previous decision and consider granting them a 100% rebate.

The Stirling Hospital may meet the criteria listed under section 166(1) and is a not for profit organisation.

As Stirling Hospital do not provide a service that Council would otherwise provide, a rebate of 75% would meet the criteria set out in the *Rating Policy*.

Additionally, Stirling Hospital does provide community services (healthcare) to disadvantaged or sections of the community that require assistance, if this definition is expanded beyond a narrow definition of financial disadvantage, to include the frail and ill. The Stirling Hospital may be eligible for a rebate on this basis. The applicant has provided additional information to allow the administration to undertake a review of the request on the individual merits of the application.

1(b) where the rebate is desirable for the purpose of assisting or supporting a business in its area

The Stirling Hospital attracts a large number of people to the township of Stirling on a daily basis. As one of the largest commercial entities in the township, Council should take into consideration additional visitation to the township generated by the hospital. On a daily basis the hospital would expect to receive an average of approximately 100 people to the site.

There may be positive financial impacts to local businesses in the region who benefit from incidental spending by employees and visitors to the Stirling Hospital. Particularly, after the Woolworths fire and the resulting impacts on small businesses in the region it is important to support any incidental expenditure.

Additionally, of the suppliers engaged by the hospital, 40% of those businesses are located in the Adelaide Hills.

The *Rating Policy* considers primary production properties but does not determine a criteria for assessing other requests for rebate under Section 166 (1b). In considering the application of the Act, a rebate may be granted under section 166 (1b) however it is difficult to identify how this business entity warrants a rebate under this provision any more than any other visitor attracting business in the district.

(f) where the land is being used for a hospital or health centre

The Stirling Hospital falls within section 166 (1)(f) as a hospital or health centre.

Stirling Hospital offers a range of surgical services, including Gastroenterology, Ophthalmology, Orthopaedics, Gynaecology, Dental (including paediatric), Dermatology Plastic and Reconstructive Surgery, General Surgery, Hand Surgery, ENT, and Urology. Additionally, the community has access to supporting services within the Hospital, such as Radiology, Physiotherapy, Pathology, Respiratory Services, Audiology, Dietetics, Cardiology, Endocrinology, Geriatric Medicine, Podiatry, Haematology, Radiation Oncology, and Speech

Pathology. A Comprehensive Respiratory Service, including a new sleep study service, commence this year.

The following are the only services available in the Stirling region:

- Radiology services
- Respiratory services
- Sleep study lab
- Dermatology services
- Dental surgery, including for paediatric patients
- Haematology services
- Radiation Oncology services

A rebate may be granted under section 166 (1)(f).

(g) The land is being used to provide facilities and services for children and young persons

The Stirling Hospital provides facilities for patients who fit within this category. In the 2023-24 financial year 231 patients aged under 18 years, accounting for 5.45% of total admissions, accessed facilities and services at the hospital.

In addition to all regular surgical, medical and allied health services being available to children and young people, in particular paediatric specialists include ENT, dental, gastroenterology, general and dermatology surgeries.

A rebate may be granted under section 166 (1)(g).

(j) The land is being used by an organisation which provides a benefit or service to the local community

In addition to the healthcare services provided to the local community, the Stirling Hospital Boardroom hosts a number of community groups including:

- Stirling Community Shop meetings
- Summit Health Board, Finance and Governance meetings
- Witty Knitters Craft Group meetings
- GP and Medical Education events, including CPR courses
- Hills Dental Group meetings

A rebate may be granted under section 166(1)(j).

For any of the categories outlined above, with the exception of section 166 (1)(b) the Act requires the Council to take into account three specific aspects when deciding whether or not to grant a rebate. These are outlined below.

(a) the nature and extent of council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in its area; and

It is difficult to provide a direct comparison of Council services provided to similar entities by Council as there is only one other Hospital within the Adelaide Hills Council area, and this is a public hospital (Gumeracha Districts Soldiers Memorial Hospital).

Notwithstanding this difficulty in ascertaining a direct comparison, Council services provided to the Stirling Hospital are no more or less than those provided to other commercial entities in the area, and it is unlikely that a rebate granted to the Stirling Hospital on the basis of a differentiation in service provided comparative to other similar entities would be warranted.

(b) the community need that is being met by activities carried out on the land for which the rebate is sought; and

The Act does not provide a definition for Community Need, however the term is defined in Council's *Rating Policy* as:

Community need refers to those services and activities that are aligned to the achievement of one or more of Council's strategies resulting in a direct benefit to the residents of Adelaide Hills Council and a significant proportion of users are Adelaide Hills residents.

Strategic Plan 2020-24 – A brighter future

Goal 2 Community wellbeing

Objective C1 A community for everyone – that is inclusive, welcoming and accessible

Priority C1.3 Make the district more accessible and welcoming for all with a focus on youth participation, positive ageing, disability inclusion and multiculturalism

Objective C2 A connected, engaged and supported community

Priority C2.2 Support our ageing community to access services and continue to participate in and contribute to community life.

Of the 4212 total patient admissions in the 2023-24 financial year, 52.4% of patients were aged over 65 years. This demonstrates a significant community need for the district's ageing population to access health services locally and the provision of this service by Stirling Hospital is directly aligned with this strategic objective and is a direct benefit to residents.

A rate rebate may assist the Stirling Hospital to remain financially viable and contribute to its sustainability in remaining in the district to meet this community need.

Strategic Plan 2020-24 – A brighter future

Goal 3 A prosperous Economy

Objective E1 Support and grow our region's existing and emerging industries

Priority 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.

The Stirling Hospital is a significant business entity in the district and it is reasonable to suggest its presence has knock-on economic benefits to the broader township and

community. A rate rebate may assist the Stirling Hospital to remain financially viable and contribute to its sustainability in remaining in the district.

(c) the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons,

Again, the Act does not provide a definition of disadvantaged persons, however in Council's *Rating Policy* the term is defined as:

Disadvantaged persons refers to persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability.

Of the 4212 total patient admissions in the 2023-24 financial year, 52.4% of patients were aged over 65 years. Noting that this does refer to age only, patients in this age group are disadvantaged by reasons of frailty and illness and many patients have significant medical illnesses, mental, intellectual and physical disabilities.

Stirling hospital provides a number of services that cater to disadvantaged persons. Noting that in the previous report a narrow definition of assistance or relief was applied, with the approach that as a private hospital Stirling Hospital does not provide services for economically disadvantaged or vulnerable members of the Adelaide Hills community, however a broader definition of disadvantage beyond financial should be applied.

The services offered at Stirling Hospital site that cater for disadvantaged persons include acute surgical and medical services, and radiology, pathology and physiotherapy services:

- Radiology SA have a newly upgraded CT scan in June 2024, and also offer ultrasound, x-rays, and mammography services
- Flex Physio offer physio care and Pilates and clinical exercise classes, including running GLA:D classes for clients with Osteoarthritis. The physiotherapist also educates people on how they can manage chronic conditions such as arthritis with exercise
- Clinpath Pathology offer blood tests, ECG, and blood pressure monitoring
- Additional supporting services within the Hospital include Respiratory Services, Audiology, Dietetics, Cardiology, Endocrinology, Geriatric Medicine, Podiatry, Haematology, Radiation Oncology, and Speech Pathology

Comparable examples

While the Council's Policy does not require the consideration of comparable examples, the following is provided for information regarding private hospitals in neighbouring councils.

Burnside Council provides a 100% rate rebate to the Burnside Hospital. The Burnside Hospital is on land owned by the Burnside Council and is subject to a ground lease to the Burnside Hospital.

Campbelltown Council does not provide a rate rebate to the North Eastern Community Hospital.

Conclusion

The review of the initial Council decision concludes that there are sufficient aspects of the Stirling Hospital that meet the legislated criteria and Council's own policy to enable the Council to *consider* a discretionary rebate. These mainly pertain to the land being used as a hospital or health care centre and the community need that is being met by the activities carried out on the land.

It is important to note that the rebate is still discretionary and there is no obligation for Council to award one.

In considering its decision, Council should take into account not only the content of this report but the information provided by the applicant as contained in **Appendix 3** and **Appendix 4**.

3. OPTIONS

Council has discretion to determine whether or not to grant a rate rebate to the Stirling Hospital, and if it does, to determine the quantum. Broadly speaking, the options may be as follows:

Option 1 (accept)

1. That a discretionary rate rebate requested by Stirling Hospital Inc (20 Milan Terrace Stirling – Assessment No. 11270) under Section 166 of the Local Government Act 1999 be accepted on the basis that they meet the criteria set out in subsection 166(1)(b) **and/or** subsection 166(1)(f) **and/or** subsection 166(1)(g) **and/or** subsection 166 (1)(j) of the Act, having taken into account the criteria set out in subsection 166(1a) of the Act:
2. That the rate rebate be set at x% of the owed rate and apply for the remainder of the term of the Council.

Option 2 (decline)

That a discretionary rate rebate requested by Stirling Hospital Inc (20 Milan Terrace Stirling – Assessment No. 11270) under Section 166 of the Local Government Act 1999 be declined.

4. APPENDICES

- (1) Legislation – *Section 166 of the Local Government Act*
- (2) Rating Policy
- (3) Stirling Hospital Rate Rebate Application
- (4) Letter from Stirling Hospital Providing Additional Information and Letters of Support

Appendix 1

Legislation – Section 166 of the Local Government Act

166—Discretionary rebates of rates

- (1) A council may grant a rebate of rates or service charges in any of the following cases (not being cases that fall within a preceding provision of this Division):
 - (a) where the rebate is desirable for the purpose of securing the proper development of the area (or a part of the area);
 - (b) where the rebate is desirable for the purpose of assisting or supporting a business in its area;
 - (c) where the rebate will conduce to the preservation of buildings or places of historic significance;
 - (d) where the land is being used for educational purposes;
 - (e) where the land is being used for agricultural, horticultural or floricultural exhibitions;
 - (f) where the land is being used for a hospital or health centre;
 - (g) where the land is being used to provide facilities or services for children or young persons;
 - (h) where the land is being used to provide accommodation for the aged or disabled;
 - (i) where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the *Aged Care Act 1997* (Cwlth) or a day therapy centre;
 - (j) where the land is being used by an organisation which, in the opinion of the council, provides a benefit or service to the local community;
 - (k) where the rebate relates to common property or land vested in a community corporation under the *Community Titles Act 1996* over which the public has a free and unrestricted right of access and enjoyment;
 - (l) where the rebate is considered by the council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to—
 - (i) a redistribution of the rates burden within the community arising from a change to the basis or structure of the council's rates; or
 - (ii) a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations;
 - (m) where the rebate is considered by the council to be appropriate to provide relief in order to avoid what would otherwise constitute—
 - (i) a liability to pay a rate or charge that is inconsistent with the liabilities that were anticipated by the council in its annual business plan; or

- (ii) a liability that is unfair or unreasonable;
 - (n) where the rebate is to give effect to a review of a decision of the council under Chapter 13 Part 2;
 - (o) where the rebate is contemplated under another provision of this Act.
- (1a) A council must, in deciding whether to grant a rebate of rates or charges under subsection (1)(d), (e), (f), (g), (h), (i) or (j), take into account—
- (a) the nature and extent of council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in its area; and
 - (b) the community need that is being met by activities carried out on the land for which the rebate is sought; and
 - (c) the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons, and may take into account other matters considered relevant by the council.
- (2) A rebate of rates or charges under subsection (1) may be granted on such conditions as the council thinks fit.
- (3) A rebate of rates or charges under subsection (1)(a), (b) or (k) may be granted for a period exceeding one year, but not exceeding 10 years.
- (3a) A rebate of rates or charges under subsection (1)(l) may be granted for a period exceeding one year, but not exceeding three years.
- (3b) A council should give reasonable consideration to the granting of rebates under this section and should not adopt a policy that excludes the consideration of applications for rebates on their merits.
- (4) A council may grant a rebate under this section that is up to (and including) 100 per cent of the relevant rates or service charge.

Appendix 2

Rating Policy

COUNCIL POLICY

 <p>Adelaide Hills COUNCIL</p>	<h3 style="margin: 0;">RATING</h3>
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Policy Number:	FIN-02
Responsible Department(s):	Financial Services
Other Relevant Policies:	None
Relevant Procedure(s):	None
Relevant Legislation:	<i>Local Government Act 1999</i> <i>Valuation of Land Act 1971</i> <i>Landscape South Australia Act 2019</i> <i>Aged Care Act 1997 (Commonwealth)</i> <i>Community Housing Providers (National Law) (South Australia) Act 2013</i> <i>Community Titles Act 1996</i> <i>Education and Childrens Act 2019</i> <i>Health Care Act 2008</i>
Policies and Procedures Superseded by this policy on its Adoption:	Version 7.0 Rating Policy 28 June 2022, Item 12.2 1.11, 152/22
Adoption Authority:	Council
Date of Adoption:	27 June 2023
Effective From:	1 July 2023
Minute Reference for Adoption:	Council Resolution 173/23, Item 12.3, 1.11
Next Review:	June 2024

Version Control

Version No.	Date of Effect	Description of Change(s)	Approval
1.0	01/07/16	Update to Rating Policy, minor changes only	Council Res 122/16 28 June 2016 Item 14.9, 1.11
2.0	01/07/17	Update to Rating Policy, minor changes only	Council Res 130/17 27 June 2017 Item 14.3, 1.11
3.0	01/07/18	Update to Rating Policy, minor changes only	Council Res 138/18 26 June 2018 Item 12.3, 1.11
4.0	01/07/19	Update to Rating Policy Section 4.5 Rebates of Rates Update of Discretionary Rate Rebate Position	Council Res 156/19 25 June 2019 Item 12.2, 1.11
4.1	25/02/2020	Amendments to clause 3.10 to provide consistency with changes to Council Petitions Policy	Council - Res 47/20 25 Feb 2020
5.0	01/07/2020	Update to Rating Policy Section 4.3 Components of Rates Update to reflect change from NRM Levy to Regional Landscape Levy Section 4.6 Rate Relief Updated to highlight Council options available to address financial hardship	Council Res 124/20 30 June 2020 Item 7.1, 1.11
6.0	01/07/2021	Update to Rating Policy Section 4.4 Rates Capping Not apply a rates cap under Section 153(3) principal place of residence and replace with discretionary rate rebate under Section 166 (1) (l) for all land uses Section 4.5 Rebate of Rates Implement a Revaluation Relief Rebate Special Discretionary Rebate under Section 166 (1) (l) Section 6 Delegations Updated for discretionary rate rebate delegations	Council Res 123/21 22 June 2021 Item 12.6, 1.11
7.0	01/07/2022	Update to Rating Policy, minor changes Included renumbering of Sections	Council Res 152/22 28 June 2022 Item 12.2, 1.11
8.0	01/07/2023	Update to Rating Policy including: Section 9 Components of Rates Change in Rating Structure for Differential Rating Section 11 Rate Rebates Special Discretionary Rebate Section 166 (1)(l) changed to residential and primary production only Changes to Rate Rebates CWMS for Community Halls offering public toilet facilities Section 12 Rate Relief Minor changes to Senior Postponement Postponement of Rates on a long term basis section added	Council Res 173/23 27 June 2023 Item 12.3, 1.11

RATING POLICY

1. INTRODUCTION

Delivering services and facilities relies on the rates collected from ratepayers within a council's boundaries. Council rates are a form of property taxation, and as the main source of funding for councils, rates are essential in enabling council to deliver all the services and facilities that the community relies on.

Rates are administered by each council in line with the *Local Government Act 1999* (the Act) which allows council some flexibility to make decisions that suit its local community.

2. PURPOSE

The purpose of this policy is to outline Council's approach towards rating its community in line with the requirements of the *Local Government Act 1999* (SA) (the Act).

Section 123 of the Act requires Council to have a rating policy that must be prepared and adopted as part of the Annual Business Plan each financial year in conjunction with the declaration of rates.

3. DEFINITIONS

Act refers to the *Local Government Act 1999* (SA).

CADR refers to the cash advance debenture rate for that financial year.

Capital value refers to the value of the land including improvements.

Community need refers to those services and activities that are aligned to the achievement of one or more of Council's strategies resulting in a direct benefit to the residents of Adelaide Hills Council and a significant proportion of users are Adelaide Hills residents.

Council refers to the elected Council body.

CWMS refers to the Community Wastewater Management System within the Council area.

Disadvantaged persons refers to persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability.

Differential rate refers to a rate that may be applied to a category of land that is different to the rate applied to other land categories.

Disadvantaged persons refers to persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability.

Exemption refers to free from an obligation or liability to which others are subject to.

Fixed charge refers to a charge that must apply equally to each separate piece of rateable land in the area under Section 152(1) of the Act.

General rate refers to a rate that applies to rateable land.

Prescribed percentage (P) is calculated as $P = \frac{\text{CADR} + 3\%}{12}$

Rebate refers to an amount paid by way of reduction, return or refund on what has already been paid or contributed.

Separate rate refers to a charge levied on ratepayers in addition to general rates and used to fund specific activities.

4. **POLICY STATEMENT**

Council's powers to raise rates are found in Chapter 10 of the Act which provides the framework within which the Council must operate, but also leaves room for the Council to make a range of policy choices.

At all times, the rating policy should be fair and equitable, recognising that all ratepayers have access to core goods and services and should contribute towards the costs.

This Council's policy directions are guided by the theme "A brighter future" and is central to achieving our vision for:

- A prosperous economy
- A functional built environment
- A valued natural environment
- Community wellbeing
- A progressive organisation

5. **PRINCIPLES OF TAXATION**

Rates are not fees for services. They constitute a system of taxation on the community for Local Government purposes.

This Policy represents the Council's commitment to balancing the five main principles of taxation with the need to raise revenue for the purpose of providing the goods and services the community requires.

Benefits received – ratepayers who receive more benefits (services provided, or resources consumed) should pay a higher share of tax.

Capacity to Pay – a ratepayer who has less capacity to pay should pay less, and ratepayers of similar means should pay similar amounts.

Administrative simplicity – minimal costs are involved in applying and collecting the tax and the tax is difficult to avoid.

Economic efficiency – whether or not the tax distorts economic behaviour.

Policy consistency – the tax should be internally consistent, and based on transparent, predictable rules that are easily understood and accepted by ratepayers.

In applying these principles, any decision with respect to rating should consider:

- the financial effects of the decisions made today on the future generations of tomorrow.
- the achievement of Council's policy outcomes as referenced in Council's adopted policies.

A Council's operating deficit implies that today's ratepayers are paying less than the cost of the services they are consuming, and this is inequitable to the ratepayers of the future.

6. VALUATION OF LAND

Council is permitted to adopt one of three valuation methodologies to value the properties in its area (Section 151 of the Act):

- **Capital Value** – the value of land, buildings and other improvements.
- **Site Value** – the value of the land excluding structural improvements.
- **Annual Value** – the value of the rental potential of the property.

The Council has adopted the use of capital value as the basis for valuing land. Council considers that this method provides the fairest way to distribute the rates burden across all ratepayers on the following basis:

- the 'capacity to pay' principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- the 'property value' is a relatively good indicator of wealth (when lifetime incomes, including incomes from capital gains, are taken into account). Capital value approximates the market value of a property and provides the best indicator of overall property value.

Council does not determine property valuations but chooses to exercise the right under Section 167 of the Act to adopt the capital valuations as assessed by the Valuer-General through the State Valuation Office.

7. OBJECTIONS TO VALUATION

Ratepayers who wish to dispute the valuation of their property may lodge an objection in writing to the Valuer-General within 60 days after the date of service of the first rates notice.

The Valuer-General may extend the 60 day objection period where it can be shown there is reasonable cause to do so by the person making the objection.

Council plays no role in the objection process. It is important to note that the lodgement of an objection to the valuation does not change the due date for the payment of rates.

8. EXEMPTIONS

Council's practice is to identify and value all land in the council area. Once identified, each separate piece of land is assessed for rateability. Section 147 of the Act specifies those types of property which will be exempt from council rates.

- Crown Land – public properties used or held by the Crown for a public purpose,
- University Land – properties occupied by a University,
- Recreation Grounds – properties satisfying the criteria set out in the *Recreation Grounds Rates and Taxes Exemption Act 1981*,
- Council Land – public properties occupied or held by the Council,
- Emergency Services – properties satisfying the criteria set out in the *Fire and Emergency Services Act 2005*,
- Another Act – properties specifically exempt from council rates by virtue of another Act (either Commonwealth or State).

Council is mindful that wherever properties become exempt from paying council rates, or where a rebate is applied, those rates foregone must be contributed by the rest of the ratepayer community.

The principles of equity dictate that Council remains diligent in only awarding exemptions where they are warranted.

It is Council's practice to adopt valuations for all exempt properties. Where an exempt property becomes rateable part way through the financial year, rates will be calculated and recovered.

9. COMPONENTS OF RATES

Fixed Charge or Minimum Rate

Council has discretion to apply either (but not both):

- a fixed charge (applying equally to all rateable properties); or
- a minimum rate (to lower-value properties)

Adelaide Hills Council will apply a fixed charge this financial year as in previous years.

Council considers a fixed charge to be the most fair and equitable means of ensuring that all ratepayers contribute equally to the administration of council's services and the development and maintenance of the community's infrastructure.

In addition, the fixed charge provides a mechanism to adjust the rates contributions across high and low valued properties. This redresses the balance and equity of the rates system.

Council is unable to raise more than 50% of total rate revenue by the imposition of a fixed charge component of general rates as per Section 151(10) of the Act.

Differential Rating

The largest component of rates levied is calculated by reference to the value of property. Property values reflect, among other things, the relative availability of, and access to council services. This applies to all types of land use, and to land in all locations.

The Act allows Council to 'differentiate' rates based on the use of the land, locality of the land, the use and locality of the land or on some other basis determined by Council.

The Council is proposing that differential rates be applied to all rateable properties based on their predominant land use. This is a change in rating structure from previous years where Council had a separate higher differential rate for Commercial and Industrial that was based on the differential rate for Residential, Primary Production, Vacant Land and Other land uses. This change to differentially rate each land use separately will allow Council to ensure that the proposed average rate increase for existing ratepayers is consistent across all land uses before other factors relating to the cost of services for individual land uses are considered.

In formulating the rating structure, Council has considered issues of consistency and comparability of other Councils and across council areas in the imposition of rates on various sectors of the business and wider community. Currently Council's average residential rate is high by comparison to other Councils whereas the average commercial, industrial and vacant rate is low. As a result Council proposes phasing in higher differential rates in relation to Commercial, Industrial and Vacant Land land use categories across a three year period.

The percentage of total rate revenue required from each land use category will be used to determine the rate in the dollar (differential rate) for each category.

Definitions of the use of the land are prescribed by regulation and are categorised as:

- Residential
- Commercial – Shop
- Commercial – Office
- Commercial - Other
- Industrial – Light
- Industrial - Other
- Primary Production
- Vacant Land
- Other

In accordance with Section 148 of the Act, Council assesses any piece or section of land subject to separate ownership or separate occupation.

If a ratepayer believes that a particular property has been wrongly classified as to its land use, then an objection may be made with Council.

Commercial and Industrial Light Differential Rate

It is proposed that those properties categorised as commercial or industrial light will pay a higher differential rate in the dollar than residential with the increase of 35% relative to the current differential rate to be phased in over three years.

Council has considered the higher amount payable by the commercial and industrial light sectors with reference to the commercial and industrial light differential rates of other councils, costs of the economic development function as well as the services and activities that the sector does not regularly use.

Industrial Other Differential Rate

It is proposed that those properties categorised as Industrial Other will pay a higher differential rate in the dollar than residential with an increase of 60% relative to the current differential rate to be phased in equally over three years.

Council has considered the higher amount payable by the Industrial Other land use with reference to the industrial differential rates of other councils, costs of the economic development function, increased environmental impact as well as the higher impact on Council infrastructure.

Vacant Land (within townships) Differential Rate

It is proposed that those properties categorised as Vacant Land within township zones as defined by Council will pay a higher differential rate in the dollar than residential with an increase of 30% relative to the current differential rate to be phased in equally over three years.

Council has considered the higher amount payable by Vacant Land within township zones with reference to the vacant land differential rates of other councils and discouraging ratepayers from long-term speculating (seeking future commercial gains) rather than developing the land for the benefit of the whole community.

Separate Rate

Under Section 154 of the Act, a Council may declare a separate rate on rateable land within a part of the area of the council for the purpose of planning, carrying out, making available, supporting, maintaining or improving an activity that is, or is intended to be, of particular benefit to the land, or the occupiers of the land, within that part of the area, or to visitors to that part of the area.

Council has determined that the use of the separate rate provisions of the Act will be limited to the use of a separate rate for:

- Marketing and promoting the Stirling Business Area
- Sealing of Verrall Road, Upper Hermitage
- Recovery of the funding requirements of the Hills Fleurieu Regional Landscape Board

Stirling Business Separate Rate

A separate rate for businesses in Stirling will be applied to carry out the activity of promoting and enhancing business viability, profitability, trade and commerce within the zone.

This rate is levied on all properties within the precinct known as the Stirling Suburban Mainstreet Zone, as defined, excluding land attributed a land use category (residential) and government owned land.

Council also sets a maximum amount ('top') and a minimum amount ('tail') per property each financial year for this separate rate with the top and tail adjusted each year with reference to the Consumer Price Index.

The amount raised is distributed to the Stirling Business Association to promote Stirling as a destination, the 'Gateway to the Hills'.

Verrall Road Separate Rate

A separate rate for Verrall Road, Upper Hermitage at a value of \$858 will be applied for a period of 10 years to 2023-24. As such, this is the last year that the Verrall Separate Rate will be levied.

This rate provides for the sealing of the northern end of the road in 2014-15 and is levied on all properties that use that section of road.

Regional Landscape Levy

On 1 July 2020, the *Landscape South Australia Act 2019* came into effect replacing the former *Natural Resources Management Act 2004*. Natural Resource Management (NRM) levies have been replaced with Regional Landscape (RL) levies.

The levy helps to fund the operations of regional landscape boards that have responsibility for the management of the State's natural resources. These responsibilities include regional landscape planning, water allocation planning, community capacity building, education and compliance activities.

The Regional Landscape (RL) Levy is a state tax paid by all ratepayers and is collected on behalf of the Hills and Fleurieu Regional Landscape Board by the Department for Environment and Water who will invoice council quarterly for the respective share of the levy.

The levy applies to all rateable land in the council area and is fixed and calculated to raise exactly the same amount as the council's share to be contributed.

Community Wastewater Management System

Council provides Community Wastewater Management Systems (CWMS) to some areas within the council district. Under Section 155 of the Act, the treatment or provision of water, is a prescribed service.

To fund the provision of this service Council imposes a service charge to recover the cost to the council of establishing, operating, maintaining, improving and replacing the infrastructure in its area (including future capital works and depreciation of any assets).

Annually, an independent consultant is engaged to provide a review of:

- Council's compliance with the Essential Services Commission' (ESCOSA) Minor to Intermediate Retailers Price Determination and the National Water Initiative (NWI) Pricing Principles,
- The pricing model for future CWMS price setting.

This review includes the annual service charge for both occupied and vacant properties.

10. MAXIMUM INCREASE IN GENERAL RATES CHARGES

Council's valuations used for rating purposes are undertaken by the Office of the Valuer-General.

In terms of legislation, Section 153(3) of the Act requires a council to decide each year whether to apply a maximum rate increase to a ratepayer's principal place of residence.

As Council considers that rate relief is required across some land uses and therefore more than a ratepayer's principal place of residence, Council will not apply a maximum under Section 153(3) but rather maintain a discretionary rate rebate under Section 166 (1) (l) as referenced below.

11. RATE REBATES

The Act provides for ratepayers to apply for a mandatory and/or discretionary rebate on council rates as follows:

Mandatory rebates

A rebate of rates will be granted to ratepayers who satisfy the eligibility criteria for a mandatory rebate under Section 159 to Section 165 of the Act.

A 100% rebate must be applied to land used for:

- Health services
- Religious purposes
- Public cemeteries
- The Royal Zoological Society.

A 75% rebate must be applied to land used by:

- Community services
- Educational purposes.

Where a "community services organisation" is eligible for the mandatory rebate, and Council has declared a distinct residential rate, then the residential rate must be applied to the land to which the rebate applies in accordance with Section 161(2) of the Act.

Where the Council is satisfied from its own records, or from other sources, that a person or body meets the necessary criteria for a mandatory rate rebate, the Council will grant the rebate accordingly.

Where the Council is not satisfied based upon the information in its possession or otherwise does not hold relevant information it will require the person or body to lodge an application form with such information as stipulated and any other information that the Council may reasonably require.

Applicants who satisfy the criteria for a mandatory rebate will be granted the rebate at any time provided the application is lodged prior to 30 June of the rating year and entitlement to the rebate existed at 1 July of the rating year.

Council will confirm the continuation of a person or body's eligibility for a mandatory rebate on a regular basis (at least biennially) to ensure that rebates are only granted where they are warranted.

This will require the relevant person or body to lodge another application form with such information as stipulated and any other information that the Council may reasonably require to confirm the continuation of eligibility.

Where applications do not meet the eligibility criteria for a mandatory rebate, an applicant may apply for a rebate of rates under the discretionary rebate criteria.

Discretionary rebates

As identified in Section 166 of the Act, Council may grant a discretionary rebate of rates up to and including 100% of the relevant rates under a number of criteria and for a period not exceeding the timeframes.

Having considered this, Council is of the view that except in very specific circumstances outlined below, the maximum discretionary rebate should be 75% to ensure ratepayers contribute an amount towards basic service provision.

Section 166 covers a large number of different rebate categories, referred to as cases in the Act. Council in determining its rates structure has considered the following cases are relevant in setting its policy position.

Assisting or supporting a business in its area.

Council has determined pursuant to Section 166(1)(b) that those primary production properties genuinely in the business of primary production but not benefitting from a notional capital value for their property can apply for a 10% rebate on the differential rate.

Council considers this primary production rebate as part of its Annual Business Plan and Budget process.

As this rebate was implemented in 2008-09 to address the removal of a primary production differential rate, it is considered that this rebate should continue to be made to those ratepayers in the business of primary production who do not have a notional capital value assessment of their property and who have applied for and been granted this rebate in the previous year.

Community Service or Need or Disadvantaged Persons

Section 166(1) identifies a number of discretionary rebates of rates made under Section 166(1)(d) to (j) covering activities linked to community services, need or assistance or relief to disadvantaged persons.

Council has determined that applications in relation to those rebates identified under Section 166(1) should be brought to Council for decision and also that Council would receive a listing of these discretionary rate rebates for the next rating period annually.

Council in accordance with Section 166(1) will take the following matters into account in deciding whether to grant a discretionary rebate for land uses covered by Section 166 (1) (d to j):

- (a) the nature and extent of Council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in the Council's area; and
- (b) the community need that is being met by activities carried out on the land for which the rebate is sought; and
- (c) the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons and
- (d) specific policy positions considered relevant by Council.

Council's specific policy positions to meet discretionary rate rebates eligibility are as follows:

- An organisation needs to meet one of the criteria listed under Section 166 d) to j).
- An organisation needs to be not-for-profit.
- A rebate of 100% will only be granted where a community organisation seeking a rebate provides a service that would be required to be provided by Council if not undertaken by the organisation.
- A rebate of 75% will be granted if the organisation provides a community service that supports the disadvantaged or sections of the community that require assistance, as defined,
- Where an organisation does not meet the above criteria, it is still eligible for a 75% rebate where it meets all of the following criteria:
 - limited capacity to raise funds;
 - meets a "community need", as defined; and
 - undertakes services and activities that are not primarily the responsibility of Federal or State Government.

Special Discretionary Rebate

Council can use a discretionary rate rebate to address properties with substantial valuation increases under Section 166 (1)(l) of the Act where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to:

- (i) a redistribution of the rates burden within the community arising from a change to the basis or structure of the council's rates; or
- (ii) a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations.

Council has determined that a rebate will be applied to cap any increase in the general rates payable at 15% subject to specific criteria:

- The rebate applies to only residential and primary production land use categories.
- The rebate will be automatically applied to eligible assessments in order to minimise the administrative effort required.
- Adjusting the exclusion of change of ownership properties (excluding family transfers) to those properties sold after 30 June 2022.

The rebate will not apply where the increase in rates payable is the result of:

- An increase in valuation relating to new development, alteration or improvement made to the property since the 2022-23 valuation being those properties with a valuation change as a result of a Revisit Growth, Creation or Cancellation as defined by the Valuer-General (regardless of when the development was undertaken), unless the ratepayer is located within the Cudlee Creek bushfire scar or the January 2021 Cherry Gardens Bushfire scar as determined by Council or,
- Where there has been a change in land use of the property or,
- A change in ownership or licence to occupy during the previous financial year.

A capital improvement includes any addition, alteration or new development on the property.

As per the Act, a rebate may be granted for a period exceeding one year, but not exceeding three years. After three years, the rebate will be removed and the rates payable will reset to levels that would ordinarily apply in the absence of the rebate.

All Discretionary Rate Rebates

Persons who, or bodies which, seek a discretionary rebate will be required to submit an application form to the Council and provide the necessary supporting documentation.

All persons who or bodies which wish to apply to the council for a discretionary rebate of rates must do so on or before 30 April prior to the rating year unless the application is a result of a change in eligibility for a mandatory rebate or rate exemption.

In those circumstances where an application relates to a change in rebate/rate exemption in a relevant rating year, then the application will be applied for the full rating year if received within 2 months of the change in rebate/exemption being advised. The Council reserves the right to refuse to consider applications received after the specified date.

Persons or bodies who previously received a discretionary rebate greater than 75% may apply for a phasing in period (up to 2 years) in circumstances where the above change impacts significantly on the persons or bodies' financial capacity. In these circumstances, an application will be considered if received within 2 months of the change in rebate being advised. The Council reserves the right to refuse to consider applications received after the specified date.

Where there is no maximum timeframe specified for a rebate provided under Section 166, Council will grant a discretionary rebate to the last rating period commencing within a Council term to allow for a regular review of discretionary rate rebates.

A summary of all discretionary rebates applied for under Section 166 (1) (d) to (j), including whether they have been successful or not and the associated reasons will be reported to Council on an annual basis.

Each rebate that is granted either reduces the Council's revenue and hence its capacity to provide services, or else it effectively increases the amount that must be collected from other ratepayers. The principles of equity dictate that Council remains diligent in only awarding rebates and exemptions where they are warranted.

If a ratepayer wishes to apply for a discretionary rate rebate, they may apply by contacting the Council's Rate Administrator.

CWMS Service Charges

Council's CWMS service charges are set to recover the cost to the council of establishing, operating, maintaining, improving and replacing infrastructure (taking into account depreciation of any assets and including future capital works). As such, no rebates are provided by Council except for the very limited circumstances where the CWMS service charge relates to toilets used by the general public for Community Halls. In these circumstances a 100% rebate will be granted upon application.

All rebates

If an entitlement to a rebate ceases or no longer applies during the course of a financial year, council will recover rates proportionate to the remaining part of the financial year.

If a person or body has the benefit of a rebate of rates and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases. If a person or body fails to do so that person or body is guilty of an offence.

The Council will, in writing, advise an applicant for the rebate of its determination of that application. The advice will state:

- if the application has been granted, the amount of the rebate; or
- if the application has not been granted, the reasons why.

Any person or body who is aggrieved by a determination of the delegated officer in respect of an application for a rebate may seek a review of that decision in accordance with Council's Internal Review of Council Decisions Policy.

Single Farming Enterprise

The Local Government Act 1999 provides that "if two or more pieces of rateable land within the area of the Council constitute a single farm enterprise, only one fixed charge may be imposed against the whole of the land".

A Single Farm Enterprise is defined in the Local Government Act -

"A reference to a single farm enterprise is a reference to two or more pieces of rateable land

(a) which –

(i) are farm land; and
(ii) are farmed as a single enterprise; and
(iii) are occupied by the same person or persons,
whether or not the pieces of land are contiguous; or

(b) which –

(i) as to all the pieces except one, are farm land farmed as a single enterprise occupied by the same person or persons; and
(ii) as to one piece contiguous with at least one of the other pieces, is the principal place of residence of that person or one of those persons."

In effect, this means that land can be recognised as a "single farming enterprise" and not attract a fixed charge to each of the assessments, provided:

- that if the occupier of all the land concerned is the same person, (this means that if there is a house being occupied that is not the principal place of residence, it cannot be part of the single farm enterprise)
- all of the land is used to carry on the business of primary production, and
- managed as a single unit for that purpose,

Primary producers can apply to the Council for the 'single farming enterprise' provisions of the Local Government Act.

Ratepayers should also be aware that if the grounds on which they have applied for a single farm enterprise cease to exist, the person or body who have the benefit of the provisions must immediately inform the Council of the fact.

12. RATE RELIEF

Council applies rate remissions and postponement in accordance with the Act.

Senior Postponement

In accordance with Section 182A of the Act, eligible Seniors Card holders can apply to postpone any part or all of their annual council rates in excess of \$500 on a long-term basis. The deferred amount is subject to a monthly interest charge, with the accrued debt being payable on the transfer or sale of the property. In addition, and pursuant to Section 182A(3)(b) of the Act, Council may consider—where financial hardship provisions apply—an applicant's request to include a postponement of the payment of arrears rates if they are eligible for Seniors Postponement.

Postponement is similar to a reverse mortgage by relying on the equity in the property. A ratepayer who has a Seniors Card may apply for a postponement on the property they own if it is their principal place of residence and if no other person, other than their spouse/partner has an interest as owner of the property and there is sufficient equity available.

Where an application for postponement under Section 182A is granted, a presumption of on-going annual postponement will be assumed.

However, some, or all of the debt outstanding may be paid at any time at owner's discretion.

Financial Hardship

Ratepayers who are suffering financial hardship should contact Council's Rates Administrator to discuss the matter. All enquiries are treated confidentially and any application will be considered on its merits. Options to address financial hardship can include:

Flexible payment options

In addition to quarterly instalments, ratepayers can arrange with Council to pay their rates weekly, fortnightly or monthly to provide for a smaller, more regular payment option via BPAY, phone or internet.

Waiving of Fines and Interest

When a ratepayer has committed to a payment plan and adheres to a regular payment, Council may consider the waiving of fines and interest.

Discretionary Postponement of Rates for a Period

A ratepayer may apply to council to postpone the payment of rates in whole, or in part for a period of time. Any such application must be made in writing and outline the reasons why postponement is requested.

Postponement enables ratepayers to defer payment of rates until such time as the property is sold or their circumstances change. Discretionary postponements are only intended to provide temporary, flexible support to those experiencing hardship.

If a postponement is granted, council may consider the waiving of fines and interest for the same period.

As postponement may only delay financial hardship for a period of time, options involving a regular payment plan are more likely to be beneficial for ratepayers to assist in reducing rates balances outstanding over time.

Postponement of Rates on a long term basis

Under Section 182 of the Local Government Act a council may also consider the postponement of rates on a long-term basis with the accrued debt being payable on the transfer or sale of the property or any other conditions as determined by the council. Such a postponement may, if the council thinks fit, be granted on condition that the ratepayer pay interest on the amount affected by the postponement at a rate fixed by the council (but not exceeding the cash advance debenture rate).

As such Council will consider postponement of rates on a long term basis in the rare circumstances where a ratepayer has demonstrated serious and long term hardship and where there is no chance of improvement in the ratepayers' financial circumstances. Any such application must be made in writing and will require the ratepayer to undertake financial counselling as part of the application process. If granted, Council may require regular financial counselling to confirm that the ratepayers' financial circumstances has not changed.

Remission of rates

Council has the discretion to partially or wholly remit (i.e. waive) rates on the basis of hardship.

Council has a charge over the land under Section 177 of the Act and therefore is likely to be able to recover rates outstanding upon sale. The granting of a remission forgoes this right and therefore is only considered as an option in circumstances where the ratepayer has demonstrated serious and long term hardship and where there is no chance of improvement in the ratepayers' financial circumstances.

Consideration must also be given to the tax burden redistribution effect on other rate payers of any remission.

For these reasons, and given the importance of ensuring fairness to other ratepayers, remission will only be considered as a last resort and only where there is no chance of improvement in the ratepayer's financial circumstances. As such, it is likely that postponement of payment of rates due to hardship has been occurred for some period to confirm the permanency of the ratepayer's situation.

13. PAYMENT OF RATES

Rates are declared annually, and may be paid, at your discretion, either in one lump sum, or in quarterly instalments that fall due in September, December, March and June.

14. LATE PAYMENT OF RATES

Council has determined that penalties for late payments will be imposed in accordance with the provisions of S181(8) of the Act.

Fines and interest for late payment are levied in accordance with the provisions of S181(8) and S181(17) of the Act.

If an instalment of rates is not paid on or before the date on which it falls due:

- the instalment will be regarded as being in arrears
- a fine of 2% of the amount of the instalment is payable
- on the expiration of each full month from that date, interest of the prescribed percentage of the amount in arrears (including the amount of any previous unpaid fine and interest from any previous month) accrues.

Council may take legal action to recover any overdue amounts, fines and interest.

If an amount payable by way of rates in respect of land has been in arrears for three or more years, Council may sell the land in accordance with Section 184 of the Act.

When Council receives a payment in respect of overdue rates Council applies the money received in accordance with the Act as follows:

- First – to satisfy any costs awarded in connection with court proceedings;
- Second – to satisfy any interest costs;

- Third – in payment of any fines imposed;
- Fourth – in payment of rates, in chronological order (starting with the oldest account first).

15. NON- PAYMENT OF RATES

A separate Debt Recovery Policy has been adopted by Council and is available for review on the Adelaide Hills Council website.

It should be noted that under Section 184(1) of the Act, if an amount payable by way of rates has been in arrears for three years or more the council may sell the property.

16. CONTACTING COUNCIL'S RATES ADMINISTRATOR

If you believe that Council has failed to properly apply this policy, you should contact the Council's Rates Administrator to discuss the matter.

If you are still dissatisfied then you should write to the Council's Chief Executive Officer at PO Box 44, Woodside SA 5244.

For further information, queries, or to lodge an application for a rate rebate, rate postponement or remission please contact the Council's Rates Administrator on:

Phone: 8408 0400
E-mail: mail@ahc.sa.gov.au
Post: PO Box 44, Woodside SA 5244

17. DELEGATIONS

As highlighted in this policy, Council has determined a policy position in relation to discretionary rates pursuant to Section 166(1) (b) relating to a primary production rebate and a revaluation relief special discretionary rate rebate under Section 166 (1)(l) of the Act to reduce the impact of significant valuation changes for 2023-24.

These policy positions and the application of the relevant rebates will be actioned accordingly by the Administration under delegation as part of the rates generation process where Council considers that the ratepayer meets the eligibility criteria or upon receipt of an application from the ratepayer.

The delegation for discretionary rate rebates as identified in Section 166 (1a) covering a number of discretionary rebates of rates made under Section 166(1)(d) to (j) relating to activities linked to community services or community need or assistance or relief to disadvantaged persons has not been delegated by Council and as such these applications will be brought to Council for decision.

The Chief Executive Officer has the delegation to:

- Approve, amend and review any procedures that shall be consistent with this Policy; and
- Make any formatting, nomenclature or other minor changes to the Policy during the period of its currency.

18. AVAILABILITY OF THE POLICY

This Policy will be available for inspection at the Council's Offices during ordinary business hours and via the Council's website www.ahc.sa.gov.au. Copies will also be provided to the public upon request, and upon payment of a fee in accordance with the Council's Schedule of Fees and Charges.

Appendix 1

Fixed Charge

Under the *Local Government Act 1999* (the Act), Council has some mechanisms available to enable all ratepayers to contribute more equitably to the administration of Council's services and the development and maintenance of the community's infrastructure. Council considers a fixed charge (applying equally to all rateable properties) to be the most fair and equitable means of achieving this.

The Council is unable to raise more than 50% of total rate revenue by the imposition of a fixed charge component of general rates as per Section 151(10) of the Act.

Council has applied the following fixed charges across recent years as part of the total rate levied against an assessment:

Financial Year	Fixed Charge	Increase from Previous Year	% of General Rate Revenue
2023-24	\$784	6.90%	31.3%
2022-23	\$733	4.90%	31.5%
2021-22	\$699	2.50%	31.5%
2020-21	\$682	2.95%	31.9%
2019-20	\$662	2.8% + \$10	32.0%
2018-19	\$634	3.3%	31.8%
2017-18	\$613.50	2.25%	31.8%
2016-17	\$600		31.8%

Appendix 3

Stirling Hospital Rate Rebate Application



Mandatory or Discretionary Rate Rebate Application Form – 2024-2025

You can only be eligible for **either** a mandatory **or** discretionary rebate; **not both**. Please read through eligibility criteria carefully before ticking the appropriate boxes.

63 Mount Barker Rd
Stirling SA 5152
T: (08) 8408 0400
E: mail@ahc.sa.gov.au
W: ahc.sa.gov.au

Details of applicant

Name: Annette Nelson _____

Address: 20 Milan Terrace, Stirling SA 5152 _____

Phone: 08 83390200 _____

Email: annette.nelson@stirlinghospital.org.au _____

If the applicant is not a natural person, please provide details of a contact person for the applicant:

Name: _____

Address: _____

Phone: _____

Email: _____

Details of land

Council assessment number: _____

Valuer-General number: _____

Certificate of Title reference: _____

Address: 20 Milan Terrace, Stirling SA 5152

Owner of land (if not applicant): Stirling Hospital Inc

Note: if the application for a rate rebate is for multiple properties, each assessment must be identified separately (a separate listing can be attached to this application if necessary).

Please note: A person or body who makes a false or misleading statement or representation in an application or provides false or misleading information or evidence in support of an application for rebate is guilty of an offence under Section 159(2) of the *Local Government Act 1999*. **Maximum penalty: \$5,000.**

Categories of rebate

Please tick the category under which you are seeking a rebate.

(Section numbers quoted refer to the *Local Government Act 1999*.)

1.1 Mandatory 100%

- 1.1.1 **Health Service** – land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the Health Care Act 2008 (**Section 160**).
- 1.1.2 **Religious purposes** – land containing a church or other building used for public worship (and any grounds), or land solely* used for religious purposes (**Section 162**).
- 1.1.3 **Public cemeteries** – land being used for the purposes of a public cemetery (**Section 163**).
- 1.1.4 **Royal Zoological Society of SA** – land (other than land used as domestic premises) owned by, or under the care, control and management of, the Royal Zoological Society of South Australia Incorporated (**Section 164**).

1.2 Mandatory 75% (Section 161)

- 1.2.1 **Community services** (as defined below) – land being predominantly used for service delivery or administration by a community services organisation

To qualify as a Community Service Organisation under the rebate provisions of the *Local Government Act 1999* an organisation must meet **all four** of the following criteria (see *Additional information required* at end of this form).

- (a) Is incorporated on a not-for-profit basis for the benefit of the public, AND
- (b) Provides community services without charge or for a charge that is below the cost to the body of providing the services, AND
- (c) Does not restrict its services to persons who are members of the body, AND
- (d) Provides services for one or more of the following:
Tick all that apply.
- Emergency accommodation
- Food or clothing for disadvantaged persons (i.e. persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability).
- Supported accommodation (i.e. residential care facilities in receipt of Commonwealth funding under the *Aged Care Act 1987* or accommodation for persons with mental health, intellectual, physical or other difficulties who require support in order to live an independent life).

Mandatory rebate – Additional information required:

The Council requires you to attach, as a minimum, the following additional information to support your application for a mandatory rebate:

- A copy of the organisation’s Constitution and/or other documentation establishing that it is incorporated on a not-for-profit basis;
- A copy of the organisation’s latest Annual Report;
- Evidence that the land is being predominantly used specifically for the purpose for which the rebate is being sought;
- Evidence of the status of your organisation as a not-for-profit or charitable, tax exempt organisation;
- Confirmation of whether you are in receipt of a community grant;
- Any other information that you believe is relevant in support of this application.

If you are requesting a mandatory rebate under Community Services – Section 161 you must also provide:

- Evidence that the land is being used for service delivery and/or administration;
- Evidence that the organisation provides services free of charge or below cost;
- Evidence that the organisation provides services to persons other than members;
- Information as to whether and, if so, to what extent you (or your organisation) will be providing a service within the Council area;
- The extent of financial assistance (if any) being provided by Commonwealth or State agencies.

Please Note: failure to provide supporting documentation could result in no rebate being granted, or a lesser percentage rebate being applied if criteria are not met under the *Local Government Act 1999*.

If you do not qualify for a mandatory rebate, you may qualify for a discretionary rebate.

2.1 Discretionary rebates (Section 166.1)

The Council may, in its discretion, grant a rebate of rates or service charges in any of the following cases (**Section 166**). Please tick the applicable circumstance/s under which you are seeking a rebate (see *Additional information required* at end of this form).

- (a) The rebate is desirable for the purpose of securing the proper development of the area (or a part of the area).
- (b) The rebate is desirable for the purpose of assisting or supporting a business in its area.
- (c) The rebate will be conducive to the preservation of buildings or places of historic significance.
- (d) The land is being used for educational purposes.
- (e) The land is being used for agricultural, horticultural, or floricultural exhibitions.
- (f) The land is being used for a hospital or health centre.

- (g) The land is being used to provide facilities or services for children or young persons.
- (h) The land is being used to provide accommodation for the aged or disabled.
- (i) The land is being used for a residential aged care facility that is approved for Commonwealth funding under the *Aged Care Act 1987* or a day therapy centre.
- (j) X The land is being used by an organisation which provides a benefit or service to the local community.
- (k) The rebate relates to common property or land vested in a community corporation under the *Community Titles Act 1996* over which the public has a free and unrestricted right of access and enjoyment.
- (l) The rebate is appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to:
- a redistribution of the rates burden within the community arising from a change to the basis or structure of the council's rates; or
 - a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations.
- (m) Where the rebate is considered by the council to be appropriate to provide relief in order to avoid what would otherwise constitute:
- a liability to pay a rate or charge that is inconsistent with the liabilities that were anticipated by the council in its annual business plan; or
 - a liability that is unfair or unreasonable.
- (n) Where the rebate is to give effect to a review of a decision of the council under Chapter 13, Part 2 of the Act (Internal Review of Council actions).
- (o) Where the rebate is contemplated under another provision of this Act.

Amount of rebate

If you are applying for a discretionary rebate under clause 2.1 of this application:

Please specify the rebate amount you are applying for: 100%

Please specify why you (or your organisation) need financial assistance through a rebate and why the amount of rebate you have applied for is appropriate. Please also address the issues listed in *Additional information required* at the end of this form:

As a not-for-profit private healthcare facility, Stirling Hospital, has been serving the community for 97 years and remains a vital service to the region and broader South Australian community. The Hospital currently employs 80 staff members and is governed by a volunteer board of eight members, half of whom reside in Adelaide Hills. It also hosts 42 visiting medical specialists who perform surgeries, as well as 15 visiting specialists who provide consultation services.

Additionally, the Hospital supports numerous local community groups by providing space for meetings and other events. Several healthcare services, including Radiology SA, Flex Physio, Clinpath, and a new Respiratory Service, are also based at the Hospital and are widely utilised by the community.

Stirling Hospital's long-standing presence and its commitment to community health have made it indispensable to the region. Given the significant and critical financial challenges faced by the hospital, a 100% rate rebate is not just a request for temporary financial relief but an investment in the continued well-being of the local community and broader Adelaide Hills region.

Justification for the 100% rate rebate:

- 1. Critical financial pressures: Stirling Hospital, like many other small healthcare facilities, is facing significant financial challenges. These include rising costs associated with healthcare delivery - such as consumables, wages and essential services - while revenue from health insurance remains insufficient. The Hospital's limited bargaining power with major insurers exacerbates these financial pressures, making it increasingly difficult to cover operational costs. A 100% rate rebate would alleviate some of these ongoing financial burdens, allowing the Hospital to redirect resources toward maintaining and enhancing services.*
- 2. Essential upgrade for compliance and safety: The Hospital is currently facing an urgent need to upgrade its ventilation systems in the operating theatres and procedure rooms - a project that will cost \$500,000. This upgrade is critical not only for maintaining high standards of patient care but also for meeting stringent regulatory requirements. Without this upgrade, the hospital risks compromising the safety and quality of its services, which would have severe implications for both the hospital and the local community. The rate rebate would provide essential financial support during this challenging period, ensuring that the hospital can continue to meet its regulatory obligations.*
- 3. Supporting the public health system: The decline of the private health sector in South Australia has placed increasing pressure on public hospitals, which are already stretched thin. Several local private hospitals have closed in recent years due to unsustainable operating costs, further burdening the public health system. Stirling Hospital plays a critical role in relieving this pressure by providing healthcare support to the Adelaide Hills community and beyond. By remaining operational, Stirling Hospital helps to ease the demand on public hospitals, offering residents timely access to healthcare services close to home. A 100% rate rebate would ensure the hospital can continue to fulfill this vital role, benefiting both the community and the broader healthcare system.*
- 4. Strong community support and need for continuity: Stirling Hospital enjoys significant support from the local community, as demonstrated by ongoing donations, volunteer involvement and the reliance of many Adelaide Hills residents on its services. The hospital is deeply embedded in the community, and its presence is vital to the health and well-being of the Adelaide Hills region. The recent announcement that the Hospital will remain in Stirling was met with widespread relief and enthusiasm, underscoring the community's desire to see it thrive. A 100% rate rebate is essential to ensuring that the Hospital remains a fixture in the community, allowing it to continue serving the many residents who depend on it.*
- 5. Proactive efforts toward sustainability: In response to the financial challenges, the Hospital's management and Board are actively working to reduce costs and grow services as part of a broader strategy to ensure long-term sustainability. This includes enhancing business efficiency, expanding service offerings, and seeking additional revenue streams. However, to successfully implement these strategies and maintain service quality, the Hospital needs financial support during this transitional period. The requested rate rebate would provide crucial breathing room, allowing the Hospital to stabilise its operations and continue these efforts without compromising patient care.*
- 6. Support for local businesses: Stirling Hospital is not only a healthcare provider but also a significant contributor to the local economy. The Hospital regularly engages local contractors, suppliers and businesses for various services and goods, including allied healthcare providers, pharmacy services, medical supplies, maintenance and more. This ongoing support fosters economic growth and sustains jobs within the broader Adelaide Hills region. If the Hospital were to cease operations, the economic ripple effect would be substantial, leading to the loss of*

contracts, reduced business for local suppliers and potential job losses across multiple sectors. The 100% rate rebate would help safeguard these economic contributions, ensuring the hospital can continue to support the local business community and maintain the economic stability of the region.

7. *Community impact: If Stirling Private Hospital was to close this would have a profound impact on the local community, including the loss of 80 jobs, loss of many Specialists and the displacement of numerous essential healthcare services currently based at the Hospital. The Hospital also serves as a hub for local community groups, offering space for meetings and events, further embedding it in the social fabric of Adelaide Hills. A 100% rate rebate would help secure the Hospital's future, preserving these jobs and community services.*
8. *Support for a Charitable institution: As a registered charity, Stirling Hospital reinvests any surplus back into the facility and its services, rather than distributing profits to shareholders. The Hospital's focus on community service, rather than profit, aligns with the values of the Adelaide Hills Council in supporting charitable organisations that contribute to the well-being of the community. Granting a 100% rate rebate would be a powerful acknowledgment of the Hospital's charitable status and its role in serving the public good.*

Discretionary rebate – Additional information required:

The Council requires you to attach, as a minimum, the following additional information to support your application for a discretionary rebate:

- Evidence that the land is being used for the purpose for which the rebate is being sought; **(Licence attached)**
- Information as to whether and, if so, to what extent you (or your organisation) will be providing a service within the Council area; **Healthcare Services**
- At least two years audited financial statements (Profit and Loss Statement and Balance Sheet) <https://www.acnc.gov.au/charity/charities/d1467d82-38af-e811-a95e-000d3ad24c60/documents/>
- A copy of the organisation's latest Annual Report; <https://www.acnc.gov.au/charity/charities/d1467d82-38af-e811-a95e-000d3ad24c60/documents/>
- Confirmation of whether you are in receipt of a community grant; **NO**
- Confirmation of whether you have made, or intend to make, an application to another Council; **NO**
- The extent of financial assistance (if any) being provided by Commonwealth or State agencies; **NO**
- Confirmation of whether you have made other applications to Council for financial assistance; **YES**
- Evidence of the status of your organisation as a not-for-profit or charitable tax exempt organisation; <https://www.acnc.gov.au/charity/charities/d1467d82-38af-e811-a95e-000d3ad24c60/profile>
- A copy of the organisation's Constitution and/or other documentation establishing that it is incorporated on a not-for-profit basis; https://acncpubfilesprodstorage.blob.core.windows.net/public/d1467d82-38af-e811-a95e-000d3ad24c60-4c6a0fb3-7fab-457e-a621-641c7b22ca14-Governing%20Document-b45dd1a3-e7bf-ee11-9078-002248935564-Stirling_Hospital_Rules_November_2023.pdf
- Any other information that you believe is relevant in support of this application. **A/A**

Please Note: failure to provide supporting documentation could result in no rebate being granted, or a lesser percentage rebate being applied if criteria are not met under the *Local Government Act 1999*.

You can only be eligible for **either** a mandatory **or** discretionary rebate; **not both**. Please read through eligibility criteria carefully before ticking the appropriate boxes.

***solely** (see 1.1.2) means that the religious purpose must be the only and exclusive use. If it is the **predominant** use, as opposed to the **exclusive** use, your organisation may only apply for a discretionary rebate under Section 166 of the *Local Government Act 1999*.

Under Council policy, eligibility for mandatory rebates is confirmed annually. Under

Council policy, discretionary rebates are granted for the term of the Council.

Application forms

Application forms and all additional information must be submitted to the Council **within 60 days of receipt of the Annual Rates Notice.**

A failure to submit application forms or to provide the additional information required by the Council to assess the application within the specified period may result in the Council refusing to consider the application for the current financial year.

Please Note: It is the responsibility of the applicant to establish their claim for entitlement to a rebate and supply all the information required to substantiate this claim. Where insufficient information or evidence is supplied, applications may be denied for the current financial year. Under the *Local Government Act 1999*, generally rebates can only be granted on an annual basis and therefore must be applied for annually. Discretionary rebates granted in any one year may not be granted in subsequent years.

Important information

It is an offence for a person or body to make a false or misleading statement or representation in an application or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Act. The maximum penalty for this offence is \$5,000 (Section 159 (2) of the *Local Government Act 1999*).

The Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.

If a person or body has the benefit of a rebate of rates and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases. If a person or body fails to notify the Council, that person or body is guilty of an offence and liable to a maximum penalty of \$5,000 (Section 159 (7) and (8) of the *Local Government Act 1999*).

The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.

Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the Council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.

I declare that the information I have provided on and attached to this application form is true.

Dated the 15 _____ day of August _____ 2024 _____

Signed: 

Title of Office held: Chief Executive Officer _____

Appendix 4

*Letter from Stirling Hospital Providing Additional
Information and Letter of Support*



STIRLING
HOSPITAL

20 Milan Terrace, Stirling
South Australia 5152
P. 08 8339 0200
F. 08 8370 9395
E. sh@stirlinghospital.org.au
www.stirlinghospital.org.au

Delivering the Stirling Experience...

2 September 2024

Skye Ludzay
Governance and Risk Officer
Adelaide Hills Council
63 Mount Barker Road
STIRLING SA 5152
By Email: sludzay@ahc.sa.gov.au

Dear Skye,

Additional Documentation/Information for Rates Rebate Request

Thank you for your email requesting additional documentation and information in regard to Stirling Hospitals rates rebate request. Please see the details below addressing each request:

1(b) where the rebate is desirable for the purpose of assisting or supporting a business in its area;

- *Records of visitors to the hospital (whether this is a daily/monthly/annual number) – to give an idea of the broader impacts of incidental visitors to the region*

Stirling Hospital receives visitors on site to the Hospital for consultations with visiting specialists, and for pathology, radiology and physiotherapy services, as well as our patients and their visitors. We also have community members attend the Hospital to visit the Café, and for meetings in the Boardroom. On a **daily** basis we would expect to receive an average of approximately 100 people to the site.

In FY23-24 Stirling Hospital admitted 3,615-day surgeries and 596 overnight patients, which totalled 4212 patient admissions.

- *Numbers of local suppliers used, or budget spent at local suppliers/businesses by the hospital.*

Stirling Hospital has a contractor register and over 40% of the suppliers engaged are located in the Adelaide Hills; and we support local businesses at every opportunity possible. Our maintenance team will engage the services of local trades and contractors for onsite work where appropriate; and our Hospitality Services Manager orders food for our onsite kitchen/cafe from the Hahndorf Fruit and Veg Market and also purchases Fleurieu Milk.

(f) where the land is being used for a hospital or health centre

- *Details of the specialists/surgeries that are available at the Hospital (particularly noting those that are not available elsewhere in the region)*

Stirling Hospital offers a range of surgical services, including Gastroenterology, Ophthalmology, Orthopaedics, Gynaecology, Dental, Plastic and Reconstructive Surgery, General Surgery, Hand Surgery, ENT, and Urology. Additionally, the community has access to supporting services within the Hospital, such as Radiology, Physiotherapy, Pathology, Respiratory Services, Audiology, Dietetics, Cardiology, Endocrinology, Geriatric Medicine, Podiatry, Haematology, Radiation Oncology, and Speech Pathology.

For further information about the range of specialist services on offer at Stirling Hospital please visit our website at <https://stirlinghospital.org.au/our-specialities/>

Stirling Hospital has been excited to welcome several new specialists, including two Orthopaedic surgeons, a Dermatologist and a Paediatric Dentist in the last 6 months. This year, we welcomed Clinpath Pathology to our Hospital and launched a Comprehensive Respiratory Service, allowing patients to access essential diagnostic tests locally. We also commenced prostate biopsies and a new sleep study service in August 2024.

Dermatology (operations), respiratory services, sleep studies and some of our other supporting services are not available in the Stirling region.

- *Patient numbers/percentages who would fit within the disadvantaged persons category*

In FY23-24 Stirling Hospital treated 3,615-day surgery patients and 596 overnight stay patients, totalling 4212 total patient admissions, and 52.4% of these patients were aged 65 years and over. Noting this only refers to age, we do have many patients who have a significant medical illnesses, mental and intellectual history and physical disabilities.

- *Services that cater to disadvantaged persons noting Council's definition of disadvantaged:*

The services offered at Stirling Hospital site that cater for disadvantaged persons include acute surgical and medical services, and radiology, pathology and physiotherapy services.

- Radiology SA have a newly upgraded CT scan in June 2024, and also offer ultrasound, x-rays, and mammography services
- Clinpath Pathology offer blood tests, ECG, and blood pressure monitoring
- Flex Physio offer physio care and Pilates and clinical exercise classes, including running GLA:D classes for clients with Osteoarthritis. The physiotherapist also educates people on how they can manage chronic conditions such as arthritis with exercise
- Additional supporting services within the Hospital include Respiratory Services, Audiology, Dietetics, Cardiology, Endocrinology, Geriatric Medicine, Podiatry, Haematology, Radiation Oncology, and Speech Pathology

(g) The land is being used to provide facilities and services for children and young persons

- *Numbers of/percentage of patients/facility users that are under 18*

In FY23-24 Stirling Hospital admitted 231 patients aged 18 years and under, 5.48% of the total admissions during this period.

- *Services/programs provided for patients/facility users who are under 18*

At the Stirling Hospital site, the services available for patients and service users that are under 18 years of age including all of our surgical, medical and allied health services, particularly noting we have paediatric patients for the following specialities – ENT, dental, gastroenterology, general and dermatology surgeries.

Our onsite service providers (i.e. radiology, pathology and physiotherapy) all cater for patients under the age of 18 as well.

(j) The land is being used by an organisation which provides a benefit or service to the local community

- *List of the services/facilities/community groups that are based in the hospital (particularly noting those services or facilities that are only available at Stirling Hospital within the region)*

At Stirling Hospital, we offer a range of surgical services, including Gastroenterology, Ophthalmology, Orthopaedics, Gynaecology, Dental (including paediatric), Dermatology Plastic and Reconstructive Surgery, General Surgery, Hand Surgery, ENT, and Urology. Additionally, the community has access to supporting services within the Hospital, such as Radiology, Physiotherapy, Pathology, Respiratory Services, Audiology, Dietetics, Cardiology, Endocrinology, Geriatric Medicine, Podiatry, Haematology, Radiation Oncology, and Speech Pathology. A Comprehensive Respiratory Service, including a new sleep study service, commence this year.

The following are the only services available in the Stirling region:

- Radiology services
- Respiratory services
- Sleep study lab
- Dermatology services
- Dental surgery, including for paediatric patients
- Haematology services
- Radiation Oncology services

In addition, the Stirling Hospital Boardroom hosts a number of community groups including:

- Stirling Community Shop meetings
- Summit Health Board, Finance and Governance meetings
- Witty Knitters Craft Group meetings
- GP and Medical Education events, including CPR courses
- Hills Dental Group meetings

Please let me know if you require any further information to assist in your consideration of the review.

Yours sincerely,



Annette Nelson

Chief Executive Officer / Director of Nursing



JOSH TEAGUE MP

MEMBER FOR HEYSEN



Greg Georgopoulos
Chief Executive Officer
Adelaide Hills Council

E: mail@ahc.sa.gov.au

Dear Mr Georgopoulos,

Greg,

I refer to my letter to you dated 26 February 2024, a copy of which is enclosed, and our meeting on 30 July 2024. I write again to support Stirling Hospital's request to Council for discretionary waiver of its rates.

I understand Council would consider the matter again at a meeting on 10 September 2024.

I ask Council further to consider the hospital's request. That is particularly in circumstances where the hospital has recommitted itself to community engagement and against the background of Council's decades long involvement with the hospital. That connection and support should continue in the best interests of Hills residents.

In the spirit of community collaboration, I continue to encourage all relevant stakeholders to support Stirling Hospital's sustainability endeavours because it directly impacts the health and prosperity of our local area. A discretionary rate rebate from Adelaide Hills Council would demonstrate strong commitment to the hospital's sustainability and ensure a positive impact on our community.

Thank you for your further attention to this matter, and I look forward to working with Council and other stakeholders to achieve the continued success of Stirling Hospital.

Yours sincerely,

Josh

Josh Teague MP
Member for Heyesen

3 / 09 / 2024

cc: Stirling Hospital

Encl: Letter dated 26 February 2024



JOSH TEAGUE MP

MEMBER FOR HEYSEN

Greg Georgopoulos
CEO, Adelaide Hills Council
63 Mount Barker Road
STIRLING SA 5152

By email: mail@ahc.sa.gov.au

Dear Greg,

I am writing to express my support for Stirling Hospital's application for a discretionary rate rebate from Adelaide Hills Council for the upcoming fiscal year 2024/2025.

Stirling Hospital has been a cornerstone of our local community and an essential healthcare provider in the broader Hills region. Its unwavering commitment to delivering high-quality services has been pivotal in ensuring the well-being of local constituents. As the Member for Heyesen, I am acutely aware of the crucial role Stirling Hospital plays in the lives of our residents, providing not only medical care but also a sense of security and support.

During 2023, I had the privilege of organising two town hall events to engage the local community and discuss the challenges facing Stirling Hospital. These events were attended by hundreds of locals who expressed their unwavering support for maintaining the hospital at Stirling.

I understand the Board and Management of Stirling Hospital are actively engaged in initiatives aimed at reducing costs to enhance the hospital's sustainability. The potential rate rebate under consideration by Adelaide Hills Council could prove instrumental in furthering these efforts. The savings of up to \$25,000 per annum could be redirected towards vital infrastructure upgrades and maintenance, including potential ventilation enhancements.

In the spirit of community collaboration, I encourage all relevant stakeholders to support Stirling Hospital's sustainability endeavours because it directly impacts the health and prosperity of our local area. A discretionary rate rebate from Adelaide Hills Council would demonstrate strong commitment to the Hospital's sustainability and ensure a positive impact on our community.

Thank you for your attention to this matter, and I look forward to working with Adelaide Hills Council and other stakeholders to achieve the continued success of Stirling Hospital.

Yours sincerely,



Josh Teague MP
Member for Heyesen

26 / 02 / 2024

**ADELAIDE HILLS COUNCIL
ORDINARY COUNCIL MEETING
Tuesday 22 October 2024
AGENDA BUSINESS ITEM**

Item:	12.3
Responsible Officer:	Jess Charlton Acting Director Community and Development Community and Development
Subject:	Council Submission to Draft Greater Adelaide Regional Plan
For:	Decision

SUMMARY

The purpose of this report is to present for the Council's endorsement, a submission in response to the State Planning Commission's draft Greater Adelaide Regional Plan.

RECOMMENDATION

Council resolves:

- 1. That the report be received and noted.**
 - 2. That the submission (as contained in *Appendix 1*) on the draft Greater Adelaide Regional Plan, be endorsed and forwarded to Planning and Land Use Services at the Department for Housing and Urban Development.**
 - 3. That the Chief Executive Officer be authorised to make any necessary minor amendments to finalise the submission, providing the changes do not affect the intent of the submission.**
-

1. BACKGROUND

The State Planning Commission (the Commission), supported by Planning and Land Use Services, has prepared the draft Greater Adelaide Regional Plan (the Plan).

The Plan will replace the current 30-Year Plan for Greater Adelaide and determine how future urban growth will be managed by investigating and guiding, where houses and employment land will go, how housing and population will be serviced, which areas need conservation and protection and what major infrastructure is needed and how it will be provided.

A Discussion Paper was released for engagement between 14 August 2023 and 6 November 2023 with Council endorsing its submission on 28 November 2023.

13.10 Adelaide Hills Council Submission to the Greater Adelaide Regional Plan Discussion Paper

**Moved Cr Leith Mudge
S/- Cr Nathan Daniell**

315/23

Council resolves:

- 1. That the report be received and noted.**
- 2. That the submission (as contained in Appendix 1) on the Greater Adelaide Regional Plan Discussion Paper, be endorsed and forwarded to the South Australian Planning Commission.**
- 3. That the Chief Executive Officer be authorised to make any necessary minor amendments to finalise the submission, providing the changes do not affect the intent of the submission.**

Carried

The draft Greater Adelaide Regional Plan has now been prepared and feedback on the Plan is open from 23 September to 4 November 2024.

Councils have been advised that submissions on the draft Plan should advise of areas of consistency or concern relating to council planning and land use strategies, their discussion paper submissions and any relevant local area planning work being undertaken, particularly in relation to delivering on housing targets.

A draft submission letter has been prepared for consideration (*Appendix 1*).

2. ANALYSIS

➤ **Strategic Management Plan/Functional Strategy/Council Policy Alignment**

Providing a submission on the draft Plan aligns with a number of objectives and priorities in Council's draft new Strategic Plan *Your Place Your Space*, in particular:

BFE1.1 Develop and implement a housing strategy that responds to the community's needs and balances expectations regarding character, growth, affordability and the natural environment.

➤ **Legal Implications**

The Commission is undertaking community engagement on the draft Plan as required by the *Planning, Development and Infrastructure Act 2016 (PDI Act)*.

➤ **Risk Management Implications**

Providing a submission on the draft Plan is consistent with existing controls that reduce the strategic risk of:

Failure to plan at the local and regional level for the future development and future requirements of the area

Inherent Risk	Residual Risk	Target Risk
Extreme (4B)	Low (2D)	Low (2D)

➤ **Financial and Resource Implications**

Not applicable.

➤ **Customer Service and Community/Cultural Implications**

There is likely to be a community expectation that Council would make a submission on the draft Plan, highlighting Council considerations particularly in relation to housing targets.

➤ **Sustainability Implications**

Not applicable.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

<i>Council Committees:</i>	Not applicable
<i>Council Workshops:</i>	30 September 2024
<i>Advisory Groups:</i>	Not applicable
<i>External Agencies:</i>	Not applicable
<i>Community:</i>	Not applicable

➤ **Additional Analysis**

The draft Council submission on the draft Plan is provided in **Appendix 1** for consideration.

3. OPTIONS

Council has the following options:

- I. Endorse the draft submission in **Appendix 1** (Recommended)
- II. Seek amendments to the draft submission in **Appendix 1**. Should changes need to be referred to staff for consideration, the submission may not be able to endorsed by the Council before the consultation period ends on 4 November 2024.
- III. Not endorse a submission to the draft Plan.

4. APPENDICES

- (1) Draft letter submission on the draft Greater Adelaide Regional Plan

Appendix 1

*Draft letter submission on the draft Greater Adelaide
Regional Plan*

18 October 2024

Planning and Land Use Services
Attention: Growth Management Team
Department for Housing and Urban Development
GPO Box 1815
ADELAIDE SA 5001

By Email: plansasubmissions@sa.gov.au

Dear Sir/Madam,

Greater Adelaide Regional Plan – Adelaide Hills Council Submission

Thank you for the opportunity to provide feedback on the draft Greater Adelaide Regional Plan (GARP).

Firstly, we would like to congratulate PLUS on the delivery of Australia's first fully digitised Regional Planning Portal. The Adelaide Hills Council Elected Members have had a brief overview on the GARP and were impressed by the quantum of information available and relative ease of accessibility.

Council has reviewed the draft GARP and provides the following comments:

1. Alignment with Council Submission on the GARP Discussion Paper

Council acknowledges that the draft GARP largely aligns with Council's submission on the GARP Discussion Paper and the recommendations that were made, as summarised below:

- a. Infill to be recognised as the preferred approach to meet the housing needs of the Adelaide Hills Council community.
This position will be tested through Council's upcoming Housing Strategy – refer to item 2. below.
- b. There is a need for a more contemporary heritage and character framework to guide the sensitive delivery of housing.
This position will be tested through Council's upcoming Housing Strategy – refer to item 2. Below – and used to inform a future Council-led Code Amendment.
- c. High value agricultural land should be identified and mapped to assist with addressing the pressure on primary production land from rural residential development.

We note that the Productive Economy tab of the GARP includes a 'Productive Lands – Soil Suitability' layer that maps productive land value based on soil type suitability for wheat, rye grass, and grapes. This is supported by Council.

- d. GARP needs to recognise landscape character as a key asset.

We note that the Natural Resources, Environment and Landscapes tab of the GARP includes a series of layers that seek to identify areas of landscape character, notably the 'Scenic Landscape' layer and 'Vegetation Landscape Cover' layer.

- e. Stronger tree protection laws are required together with the expansion of the Urban Tree Canopy Overlay across townships and neighbourhood zones.

We note that amendments were made to the Regulated and Significant Tree regulations in May 2024 that offer increased tree protection. We support the GARP's long-term strategic objectives relating to urban greening and cooling and continue to seek greater application of the Urban Tree Canopy Overlay to include greater Adelaide as well as metropolitan Adelaide.

- f. Increased focus is needed on biodiversity corridors and the possibility to introduce local planting guides in the Code.

We support the GARP's long-term strategic objectives relating to biodiversity, in particular the recognition that the open and undeveloped landscapes in the Adelaide Hills, Barossa Valley and McLaren Vale should be protected and maintained whilst acknowledging the potential for sensitive and sustainable tourism enterprises to co-exist with areas of high-biodiversity value. We support the Action for the Department for Environment and Water to prepare "new biodiversity and habitat mapping that provides clear guidance on which areas need protection, which areas may be appropriate for development, and which areas need caution to provide greater certainty about regional biodiversity priorities".

- g. Hazard mapping needs to be updated to provide improved planning guidance in high-risk areas.

We acknowledge and support the inclusion of the Natural Hazards layers within the GARP, although the use of similar colours for the flooding and bushfire layers makes it very difficult to distinguish between them. It is suggested that this is reviewed.

2. Local Government growth investigations

It is noted that the draft GARP includes the following action:

"Local Governments undertake strategic planning for their local area to plan for the implementation of housing and employment growth targets and identify requirements and timing for local infrastructure and services to inform updates to the GARP".

We can confirm that Council has commenced the preparation of a Housing Strategy, which seeks to guide where future growth and housing choice can be supported whilst identifying areas that should be protected from growth and change. The findings of the Housing Strategy will inform a future Character Area Code Amendment to introduce additional protections for areas of particular character and historic value.

3. Housing targets for the Adelaide Hills Council

While it is acknowledged that the growth targets for the Adelaide Hills Council area are considerably less than some other areas with the Greater Adelaide region, there is concern that the housing target is based on dwelling statistics from Hamilton Hill and bushfire recovery builds, which is not an accurate reflection of housing supply and demand in the wider council area and therefore has skewed the housing target within the GARP. It is expected that the Adelaide Hills Council Housing Strategy will provide a more accurate account of the actual demand for housing and assist in identifying how this need can be met.

4. Wider application of the Affordable Housing Overlay

It is noted that PLUS has identified the need to investigate the extent of the Affordable Housing Overlay, which may result in considerable expansion of the Overlay across the council area. While we acknowledge that the Affordable Housing Overlay does not necessarily equate to grand scale change to housing typologies and the character of the Adelaide Hills, we would seek for Council's Housing Strategy to be taken into consideration during the investigations and used to inform the spatial application of the Affordable Housing Overlay as it related to the Adelaide Hills Council LGA.

5. Co-Located Housing investigations

The Council is supportive of future investigations into co-located housing as a new housing typology. The opportunity to deliver smaller houses in conjunction with existing dwellings could assist Council in meeting community demand for greater housing choice and state growth targets whilst ensuring that character areas are protected and retained. This form of housing will be tested with the community as part of Council's Housing Strategy.

Other matters

We note that the Mount Lofty Ranges Catchment Area layers (and the River Murray Flood Plain Protection Area layer) are located under the Transport and Infrastructure tab of the GARP. It is recommended that they would be more appropriately located under the Natural Resources, Environment and Landscapes tab, which is consistent with the location of these overlays in the "Guide to the Planning and Design Code".

Thank you once again for the opportunity to comment on this important strategic plan.

Yours sincerely

**ADELAIDE HILLS COUNCIL
ORDINARY COUNCIL MEETING
Tuesday 22 October 2024
AGENDA BUSINESS ITEM**

Item:	12.4
Responsible Officer:	David Waters Director Environment and Infrastructure Environment and Infrastructure
Subject:	Proposal for adoption of a new Community Land Management Plan for Johnston Memorial Park, Balhannah
For:	Decision

SUMMARY

Council's current *Community Land Management Plans* were adopted in 2019 with the improvements at that time to expand the categories of Community Land and to also provide a generic plan to cover sites that have multiple uses and activities on them.

The purpose of this report is to remove Johnston Memorial Park from the general 'multiple use site' classification and provide it with its own standalone Community Land Management Plan. This will provide both Council and the community with an easily understood plan for this site which has a complex land tenure and is managed under a Trust. The site is owned by Council but held in Trust by a Committee named the "The Johnston Memorial Park Committee Inc."

Provision of a new Community Land Management Plan is timely as the current Licence arrangements with the CFS who occupy a portion of the site expires on 31 October 2024. The current *Community Land Management Plan* does not technically allow for the occupation of the site by the CFS, so it is suggested that the *Community Land Management Plan* be updated to reflect the current and envisaged future occupation of the site, prior to entering into any new arrangements with the CFS.

It is envisaged that over time, further reports will come to Council with purposeful standalone Community Land Management Plans for each of those sites that have multiple community uses.

A consultation processes is required by the relevant sections of the *Local Government Act 1999* ("Act") for revocation of the current plan and adoption of a new plan. Following the completion of consultation, the draft will be returned to Council for consideration and if appropriate, adoption.

RECOMMENDATION

Council resolves:

- 1. That the report be received and noted.**
- 2. That pursuant to Section 198 of the Local Government Act 1999, Council undertakes public consultation on the proposal to revoke the existing Community Land Management Plan for Johnston Memorial Park, Balhannah, described in Certificate of Title Register Book Volume 5094 Folio 759 (that is to remove it as a site covered by "Community Land Management Plan**

- 12 - Multi Purpose Sites”) and replace it with a new standalone Community Land Management Plan as contained in Appendix 2.**
- 3. That following public consultation, a further report be submitted to Council advising of the outcomes of the public consultation process, with a view to revoking the existing Community Land Management Plan and replacing it with the one subject to public consultation.**
 - 4. That a further report be provided to Council in due course outlining the proposed arrangements for the ongoing occupation of a portion of the Johnston Memorial Park Balhannah site by the CFS.**
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1. BACKGROUND

Adelaide Hills Council holds over 400 parcels of Community Land for the benefit of the community. Section 7 of the *Local Government Act 1999* explains the functions of a Council, including the following:

- To plan at the local and regional level for the development and future requirements of its area.
- To provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area including community services or facilities, and cultural or recreational services or facilities.
- To provide for the welfare, well-being and interests of individuals and groups within its community.
- To manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity.
- To provide infrastructure for its community and for development within its area.
- To promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism.

Land is held for various purposes to meet the requirements of Section 7 of the *Local Government Act 1999*, and this is reflected in the categories into which Council’s community land is grouped. Council’s community land is grouped into categories with similar characteristics, and each category has its own community land management plan.

For transparency and clarity regarding Council’s management of Community Land, it is now considered appropriate to compile individual and site-specific plans for some of Council’s multi-purpose sites. These would be sites where the current (and broadly accepted) use of the site does not fit one of the generic ‘category’ plans. Johnston Memorial Park located at 117 Main Street Balhannah is one such site.

An extract from the existing *Community Land Management Plan* for Johnston Memorial Park is provided as **Appendix 1**.

A draft of the new proposed *Community Land Management Plan* for Johnston Memorial Park is provided as **Appendix 2**.

2. ANALYSIS

➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

Strategic Plan 2020-24 – A brighter future

- Goal 5 A progressive organisation
- Objective O4 We actively represent our community.
- Priority O4.1 Optimise opportunities for the community to access and provide input into the decision – making process.

A community culture built on continuous improvement and a commitment to open and transparent decision making, we remain focused on consistently delivering an excellent customer experience.

➤ **Legal Implications**

The legislative basis for Community Land Management Plans and the Community Land Register is found in sections 196 to 199 and section 207 of the *Local Government Act 1999* and section 23 of the *Local Government (General) Regulations 2013*.

The Act (Section 207) requires the Council to keep a register of all Community Land in its area. In addition, Section 193 of the *Local Government Act 1999* states that all land owned by a council or under a Council’s care, control management, other than roads, is classified as community land unless the council has resolved to exclude it from community land.

A public consultation process is required under Section 197 of the *Local Government Act 1999*, states that before a Council adopts a management plan for community land it must—

- (a) Make copies of the proposed plan available for inspection or purchase at the Council’s principal office.
- (b) Follow the relevant steps set out in its public consultation policy.

➤ **Risk Management Implications**

The adoption of a new standalone Community Land Management Plan for Johnston Memorial Park will assist in mitigating the risk of successful legal challenges to current uses of the site.

Inherent Risk	Residual Risk	Target Risk
Extreme (3A)	Medium (2C)	Medium (2C)

➤ **Financial and Resource Implications**

The draft new Community Land Management Plan has been developed with existing resources. Community consultation, which is required to be undertaken, will be managed within existing budget allocations.

➤ **Customer Service and Community/Cultural Implications**

Adopting a new Community Land Management Plan will ensure current (and broadly accepted) community uses of the site can continue.

➤ **Sustainability Implications**

The proposed plan will continue to provide the same conservation outcomes which is consistent with its current use.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

<i>Council Committees:</i>	Not Applicable
<i>Council Workshops:</i>	Not Applicable
<i>Advisory Groups:</i>	Not Applicable
<i>External Agencies:</i>	Not Applicable
<i>Community:</i>	Public consultation will be carried out in accordance with Council's Public Consultation Policy consistent with section 197 of the <i>Local Government Act 1999</i> .

Additional Analysis

The land known as Johnston Memorial Park is contained in Certificate of Title Volume 5094 Folio 759, Allotment 11 in Deposited Plan 35017 and situated 177 Main Street, Balhannah.

The land has been developed as a Memorial Park comprising of tennis and netball courts, football and cricket oval, public toilets, a playground, exercise equipment, and community-built bike track. Most recently, the inclusion of recreational vehicle (RV) parking at the park has commenced as a new/additional use at the site.

An aerial photo of the land is contained in the draft revised *Community Land Management Plan* is provided in **Appendix 2**.

This inclusion of the RV parking came as a result of a public consultation into free camping in the Adelaide Hill Council District.

The land has been occupied by the Johnston Memorial Park Committee Inc, under a Lease for the past twenty-one (21) years, which expires on 18 April 2025. The Lease was entered into in accordance with a Deed of Trust protected by a caveat and dated 21 December 1936.

The Land was gifted to the former District Council of Onkaparinga on the 6 October 1936 by J and AG Johnston Ltd of Oakbank, as part of South Australia's centenary celebrations. The land was donated for the benefit of the inhabitants of the township of Balhannah, it's neighbourhood and its visitors to be used permanently as a public recreation ground.

The trust declares that the land must be used: "for the purposes of a Public Recreation ground for the inhabitants and the Township and District of Balhannah and it's neighbourhood and visitors hereto." The trust also requires that the management, control and conservation of the land is vested in a committee to be named "The Johnston Memorial Park Committee Inc."

The Trust has the following conditions in respect to the use of the Land:

- "The Council cannot make any rule or regulation prohibiting Sunday sports and pastimes.
- The Council is prohibited from any alienation or lease or any mortgage of the Land or in any other way that encumber the title of the Land or erect any building or structure other than those necessary or expedient for the purposes of the Trust."

A portion of the land also provides a base of operation for emergency services being the Balhannah and Oakbank Country Fire Service. This area includes a building, carpark for

vehicles and an area allocated for equipment. Due to the Adelaide Hills being a high fire risk zone, it is considered essential that emergency services have suitable operational bases throughout the Hills, to attend to any bushfire threat to its community or land within its vicinity.

The CFS currently hold a portion of land by way of an Agreement.

The initial Agreement was entered into on 25 November 1985 and was between the District Council of Onkaparinga, the Johnston Memorial Park Committee Inc ('Committee') and the Oakbank Balhannah CFS Inc ('CFS') and was for the CFS building to be constructed on a portion of the land at the park.

The current License Agreement for the CFS buildings on the site was by way of a licence that was entered into on the 28 April 2004 and was between the Adelaide Hills Council and the Minister for Emergency Services. This licence was for the CFS Station site for exclusive occupation for the CFS Shed, Access A (being the front CFS vehicle access driveway) a porch and storeroom to enter and use a portion of the land from the 1 November 2003 until the 31 October 2024

A map showing the location of the CFS assets on the site is provided as **Appendix 3**.

The CFS also currently has non-exclusive use of the common areas including joint use of Carpark C (side carpark), Yard D (front side area), and the meeting room, kitchen, passage and toilets in the CFS building.

As outlined above, the current license agreement with the CFS is expiring shortly and will be bought to Council via a separate report once the *Community Land Management Plan* has been updated. This agreement is required to be a three (3) party agreement between Council, CFS and Johnston Memorial Park Committee Inc and requires consultation and signing by all parties including the requirement to go out to public consultation.

In summary, it is recommended that Council proceed with community consultation on the updated stand-alone *Community Land Management Plan*, to ensure the current activities at the site are adequately reflected in the Plan.

3. OPTIONS

Council has the following options:

- I. Undertake community consultation to remove the current inclusion of the Johnston Memorial Park Balhannah from the Multi-Purpose Site classification in Plan 12, in the current Community Land Management Plan and adopt the amended standalone Plan (Recommended)
- II. Do not undertake community consultation to remove the current inclusion of the Johnston Memorial Park Balhannah from the Multi-Purpose Site classification in Plan 12, and therefore do not consider having a standalone community land management plan for the site (Not recommended)

4. APPENDICES

- (1) Extract from existing Community Land Management Plan for Johnston Memorial Park dated September 2019 (multi-purpose sites)

- (2) Draft new Community Land Management Plan for Johnston Memorial Park proposed for consultation
- (3) Aerial map showing CFS buildings on the Johnston Memorial Park site

Appendix 1

*Extract from existing Community Land Management
Plan for Johnston Memorial Park dated
September 2019 (Multi-Purpose Sites)*

What is Community Land?

Section 193 of the *Local Government Act 1999* (the Act) states that all land owned by a council or under a council's care control and management, other than roads, is classified as community land unless the council has resolved to exclude it from community land.

Some operational land owned by Council, such as depots and offices, has been excluded from community land and is not subject to a community land management plan.

Community Land Management Plans

The Act and the *Local Government (General) Regulations 2013* set out a council's requirements in relation to community land. A council must prepare and adopt a management plan or management plans for its community land if the land is, or is to be, occupied under a lease or licence or the land has been, or is to be, specifically modified or adapted for the benefit or enjoyment of the community. The large majority of the community land of Adelaide Hills Council must be subject to a community land management plan.

Section 196 of the Act states that a management plan must:

- identify the land to which it applies
- state the purpose for which the land is held by the council
- state the council's objectives, policies (if any) and proposals for the management of the land
- state performance targets and how the council proposes to measure its performance against its objectives and performance targets.

Community Land Register

A council must also keep a register of community land. The register must contain, in respect of each piece of community land in the area:

- the legal description of the land (being, in the case of land that has been brought under the provisions of the Real Property Act 1886, the Certificate of Title Register Book Volume and Folio Numbers)
- the street address of the land (if any)
- the name of the locality or suburb in which the land is situated
- the name by which the land is commonly known (if any)
- the area of the land
- the name of the owner of the land
- the following details concerning any lease or licence granted over the land
 - the name of the lessee or licensee
 - the term of the lease or licence including information on the term of any extension or renewal stated in the lease or licence
 - the actual land to which the lease or licence relates (which may be identified by a plan kept in conjunction with the register), and
 - the purpose for which the lease or licence has been granted.

While all community land must be included in the register, some does not need to be covered in a community land management plan.

A single management plan may cover multiple separate holdings of community land when similar management regimes and performance measures are applicable.

Adelaide Hills Council Community Land

Adelaide Hills Council holds over 400 parcels of community land for the benefit of the community. Section 7 of the *Local Government Act 1999* explains the functions of a council, including the following:

- to plan at the local and regional level for the development and future requirements of its area;
- to provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area including community services or facilities, and cultural or recreational services or facilities
- to provide for the welfare, well-being and interests of individuals and groups within its community;
- to manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity;
- to provide infrastructure for its community and for development within its area
- to promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism.

Land is held for various purposes in order to meet the requirements of Section 7 of the *Local Government Act 1999*, and this is reflected in the categories into which Council's community land is grouped. Council's community land is grouped into categories with similar characteristics, and each category has its own community land management plan.

Policies and Official Plans

Council's community land management plans do not exist in isolation. They are underpinned by a wide range of legislation, by-laws, policies and strategies.

A reference to legislation includes all amending or consolidating legislation and any replacing legislation. It also includes any regulations and codes or standards adopted under the legislation. A reference to a by-law, policy or strategy includes all amended versions or replacement by-laws, policies and strategies.

Legislation

Primary Act

Local Government Act 1999

Planning and Development

Planning, Development and Infrastructure Act 2016

Development Act 1993

Disability Discrimination Act 1992

Liquor Licensing Act 1997.

Culture and Heritage

Native Title Act 1993 (Cth)

Native Title Act (South Australia) Act 1994

Aboriginal Heritage Act 1988

Heritage Places Act 1993

Environment and Natural Resources

Native Vegetation Act 1991

Natural Resources Management Act 2004

Environment Protection Act 1993

National Parks and Wildlife Act 1972

Environmental Health

Local Nuisance and Litter Control Act 2016

Dog and Cat Management Act 1995

South Australian Public Health Act 2011

Graffiti Control Act 2001

Land Management

Crown Land Management Act 2009

Tourism

The Local Government (Mobile Food Vendors) Amendment Act 2017

Council By-Laws

By-Law No 1 - Permits and Penalties

By-law No 2 - Moveable Signs

By-law No 3 - Local Government Land

By-law No 5 - Dogs

Council Policies

Asset Management

Cemetery Operating

Community Information Display

Festivals & Events

Liquor Licensing

Management of Built Heritage

Play Space

Public Consultation

Sport and Recreation

Tree Management

Council Plans and Strategies

Your Adelaide Hills: Strategic Plan

District Masterplan

Gumeracha Precinct, Federation Park and Oval Masterplan

Adelaide Hills Business Plan and Budget

Asset Management Plan

Dog and Cat Animal Management Plan 2018 - 2022

Adelaide Hills Council Development Plan

Sport and Recreation Strategy

Adelaide Hills Trails Network Strategy

Biodiversity Strategy

COMMUNITY LAND MANAGEMENT PLANS

Plan 1 – Generic Plan for all Categories

Information that applies to all categories of community is included in Plan 1 - Generic Plan for all categories of community land. This means that common information is not repeated.

Plan 2 - Conservation

Primary purpose must be conservation. Low impact informal recreation is acceptable. Special consideration must be given to walking tracks, vehicle access, and the acceptability of dogs on or off leash. Depending on the size and location of the reserve, there may be a controlled fire regime. Revegetation activities, the control of feral species and possibilities for future linkages to other land of conservation significance may be important. Leases or licences will generally not be appropriate, but management agreements are acceptable in furtherance of the objectives for these reserves.

Plan 3 - Informal Recreation

Wide range of informal open space sites with varying levels of development and use. May incorporate facilities for non-structured activities such as playgrounds, walking tracks, and picnic facilities. Many reserves in this category are essentially open space with a medium level of maintenance. Leases will not normally be appropriate for land in this category as they would prevent the land from being used for informal recreation. Licences or management agreements that permit continued public access may be appropriate in some circumstances.

Plan 4 - Community Use

Sites used by non-sporting community organisations. Includes kindergarten or child care use, scouts or guides use and other community groups. Either the buildings on the land or the entirety of the land will generally be subject to lease or licence arrangements.

Plan 5 - Halls and Institutes

Built facilities that are in public ownership and which may be used for a wide range of community purposes and events. Will normally be operated through management agreements, leases or licences to local community groups, rather than directly by Council. Not all halls within the area of Adelaide Hills Council are owned by Council.

Plan 6 - Recreation and Sport

Sites with developed formal sporting facilities such as ovals and tennis courts. Sites will normally be leased to or managed by local management committees which manage sub-leases or seasonal licence arrangements. Facilities will normally be available for use by the wider public for unstructured activities outside of the hours of formal use. Not all recreation and sport facilities within the area of Adelaide Hills Council are owned by Council.

Plan 7 - Cemeteries

Encompasses both operational and heritage cemetery sites. Includes cemeteries not owned by AHC or the Crown, but over which AHC is actively exercising care, control and management. In these cases, consideration should be given to formally assuming administration pursuant to section 49 of the *Burial and Cremation Act 2013* to formalise control. Interment rights will be issued. Not all cemeteries within the area of Adelaide Hills Council are owned by Council.

Plan 8 - Walkways and other land held for access purposes

Walkways, laneways, thoroughfares and other land held essentially for access purposes on land which is not public road. Leases or licences will not normally be appropriate.

Plan 9 - Drainage Reserves

Land held for drainage and stormwater management purposes. Leases or licences will not normally be appropriate.

Plan 10 - Vehicle access restrictions

Land held primarily to prevent vehicle movements from private property onto public roads, but may also act as a buffer. Generally, these exist to ensure that vehicles from allotments in newer residential subdivisions will enter major roads by way of feeder roads, rather than directly entering onto a major road. Leases or licences may be granted to an adjoining landowner to occupy a portion of a reserve immediately abutting their property. The condition of any lease or licence will be that vehicle access across the reserve is prohibited and any fence constructed does not include a gate wide enough to cater for vehicles.

Plan 11 - Civic Purpose

Sites that serve a public purpose, such as community waste water management system infrastructure, and car parks. Some land in this category is not accessible to the public for reasons of safety.

Plan 12 - Emergency Services

Sites which have the purpose of providing operational bases for emergency services. All land in this category is subject to long-term lease for security of tenure. In some cases, the sites may be portion of a larger land parcel with other uses. Not all emergency services operational bases in the Adelaide Hills Council area are located on community land.

Multi-purpose sites

Some areas of Council's community land have a wide range of activities occurring on the same land. These sites do not fit comfortably into any of the categories of community land because of the diverse uses of the site. The following sites are multi-purpose sites:

- Grasby Park, Balhannah
- Johnston Memorial Park, Balhannah
- Bradwood Park, Bradbury
- Longwood Bradbury Hall and Bradbury CFS
- Bridgewater Oval Precinct, Bridgewater
- Crafers Tennis and Netball Courts and Crafers Hall
- Evelyn Halliday Reserve, Crafers
- Federation Park, Gumeracha
- Mylor Oval and Sherry Reserve
- Mylor Parklands
- Norton Summit joint use land
- Atkinson Reserve, Piccadilly
- Apex Park, Stirling
- Steamroller Park, Stirling
- Woodside Recreation Grounds

Each of these sites has a plan delineating which part of the site has the characteristics of which category of land. The land that has the characteristics of a particular category has the same objectives, performance targets and performance measures as described in the community land management plan for the land within that category, unless the plan contains additional site specific objectives, performance targets and performance measures.

Community land not requiring a community land management plan

Council owns about 40 parcels of land that have not been excluded from community land but for which no community land management plan is required. This land has not been modified for a public purpose and is not subject to a lease or licence. This includes small parcels of land with no legal access, sections of closed roads and other small parcels of land not managed by Council but not excluded from community land. This land should be assessed for suitability for exclusion from community land for possible disposal in most cases.

PLAN 6 RECREATION AND SPORT

This Management Plan should be read in conjunction to the Introductory Information in Plan 1, which includes general information that relates to each individual plan.

This Management Plan pertains to all community land that has been placed into the category Recreation and Sport including that portion of multi-use sites that have a Recreation and Sport component.

Land in the Recreation and Sport category has well developed and maintained formal sporting facilities. A wide range of sports are catered for, including netball, tennis, football, soccer, cricket, lawn bowls, petanque, golf and equestrian activities.

The sports that may be catered for are not restricted to those currently using Council's recreation and sport reserves. Any other sport for teams or individuals will be acceptable on land in this category provided the facilities are suitable and can be available for the use of that sport. In the event that a sport would require significant resource inputs before it could use land in this category, a comprehensive business case must be presented to Council for its decision.

The usage of the land in this category must be sufficiently flexible to permit for changing community requirements. This can include the increase or decrease in playing surface area for any particular sport, the expansion of playing or club facilities at any particular site and the extension of hours of use through the lighting of playing surfaces.

The land in this category is intended to be leased either directly to not for profit sporting organisations, or to not for profit local community organisations that may then sub-licence to individual sporting organisations. All such agreements will clearly define the respective responsibilities of Council and the relevant organisation.

Where an organisation has an exclusive lease over clubrooms, it may use the premises for functions beyond its own members, subject to meeting all requirements relating to liquor licencing and noise levels.

Playing areas may be licenced for the use of a sporting club and that club will have exclusive use of the surface during all times that are booked for playing or practicing the sport. The public has access to these areas at all other times.

Land in this category may be utilised as bushfire Safer Places or Last Resort Refuges, as designated by the South Australian Country Fire Service.

Not all recreation and sport facilities within the Council area are owned by Adelaide Hills Council and those in other ownership are not subject to This Management Plan. One of the objectives for land in this category is to provide equitable access to sporting facilities across the Council area. Any assessment of equity will include access to recreation and sporting facilities not in the ownership of Council but available to local communities.

Improvements on land in the Recreation and Sport category

A wide range of improvements associated with recreation and sport activities are envisaged on land in this category. The following are acceptable, subject to formal development approval where required:

PLAN 6

RECREATION AND SPORT

- Grassed playing surfaces
- Sealed courts for sports such as netball and tennis
- Other playing surfaces consistent with the requirements of any sport authorised by lease or licence to occupy or use land in this category
- Fencing of sufficient scale to prevent balls from exiting the site to adjoining properties or roads, where necessary to minimise nuisance or risk
- Clubrooms, incorporating any or all of change rooms, meeting rooms, kitchen and bar facilities and dining areas
- Spectator seating and shelters
- Toilets
- Lighting for evening use of sports facilities
- Storage sheds or buildings for housing maintenance equipment
- Driveways and car parking areas
- Spectator seating, including grandstands

Objectives

- To provide facilities for organised sporting activities strategically located across the area of Adelaide Hills Council.
- To provide equitable access to sporting facilities to clubs within the area of Adelaide Hills Council.
- To provide occupation rights for organised sport by way of leases, licences or management agreements.
- To facilitate the development, redevelopment or expansion of recreational and sporting facilities for the community on land in this category.
- To provide bushfire Safe Places and Last Resort Refuge sites where appropriate.

Performance Targets

- There is an equitable spread of recreation and sporting facilities across the Adelaide Hills Council area, to the extent that it is within the capacity of Council to provide such facilities.
- There are long term occupation or management agreements with not for profit organisations to facilitate the management of sites.
- Playing surfaces that are the responsibility of Adelaide Hills Council are maintained to a standard that is safe for the playing of the sports intended for those surfaces.
- Facilities that are the responsibility of Council are part of Council's asset management programs.

Performance Measures

- All Adelaide Hills Council communities have access to sport and recreation facilities, although not every community will necessarily have access to facilities for every sport.
- Playing surfaces that are the responsibility of Adelaide Hills Council are safe for playing the sport or sports intended for that surface.
- Facilities are maintained in accordance with Council's asset management programs.

PLAN 12 EMERGENCY SERVICES RESERVES

This Management Plan should be read in conjunction to the Introductory Information in Plan 1, which includes general information that relates to each individual plan.

This Management Plan pertains to all community land that has been placed into the category Emergency Services including that portion of multi-use sites that have a Passive Recreation component.

All of these reserves house Country Fire Services operational bases and one also houses a South Australian Ambulance Service operational base.

Adelaide Hills Council contains much of the highest bushfire risk country in South Australia. During the course of European settlement in South Australia there have been many catastrophic bushfires throughout the Council area, with loss of life and significant property loss. For the protection of the residents, visitors and property of the Adelaide Hills Council area it is essential that emergency services have suitable operational bases for their life and property saving activities.

Adelaide Hills Council provides over 20 locations for Country Fire Service (CFS) stations spread across the Council area, as well as one ambulance station. These are small reserves that have the purpose of providing sufficient land for emergency services buildings and parking. Two CFS stations at Cherryville and Montacute within the Council area are located on road reserves. As road reserves are excluded from the definition of community land, these two stations are not subject to this community land management plan.

Ambulance stations provide a base for emergency response to critical incidents that endanger human life.

Not all CFS and ambulance stations within the area of Council are located on land owned by Council. Those stations not located on Council's community land are not subject to this plan.

For security of occupation, long term leases are in place for all land in this category. If there is a change in the name of the Lessee, this will not constitute a change in the management plan for Emergency Services reserves.

Improvements on reserves in the Emergency Services category

The following improvements are consistent with the purpose of the land in this category:

- The construction or upgrading of buildings for the housing of emergency services vehicles and operational facilities.
- Parking areas for the staff and volunteers that operate from the operational facilities.
- Towers for drying hoses at CFS stations.
- Training facilities that are consistent with emergency services operations.

PLAN 12

EMERGENCY SERVICES RESERVES

Objectives

- To support the activities of emergency services by providing suitable locations for their operational bases throughout the area of Adelaide Hills Council.

Performance Targets

- Suitable locations are available throughout the area of Adelaide Hills Council for the operational bases of emergency services.
- Emergency services operational bases located on community land of Adelaide Hills Council have long term security of tenure.

Performance Measures

- The Minister for Emergency Services, or the successor to that position, or Ministerial delegates are satisfied with the provision of locations for emergency services operational bases by Adelaide Hills Council.
- All emergency services operational bases located on land of Adelaide Hills Council have long term leases in place.

Johnston Memorial Park Balhannah

CT 5094/759



-  Boundary of Johnston Memorial Park, Balhannah
-  Recreation and Sport
-  Emergency Services

Link to Adelaide Hills Council - Full Community Management Plan

[generic plan for all categories of community land & site specific plans \(ahc.sa.gov.au\)](http://ahc.sa.gov.au)

Appendix 2

*Draft Community Land Management Plan for Johnston
Memorial Park*

**JOHNSTON MEMORIAL PARK
COMMUNITY LAND MANAGEMENT PLAN**

DRAFT

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1- BACKGROUND

Johnston Memorial Park (the **Land**) was gifted to the former District Council of Onkaparinga on 6 October 1936 by J & AG Johnston Ltd of Oakbank, as part of South Australia's centenary celebrations. The Land was donated for the benefit of the inhabitants of the township of Balhannah, its neighbourhood and its visitors to be used permanently as a public recreation ground.

The Land is subject to a declaration of trust dated 21 October 1936 (the **Trust**), pursuant to which the Land must be used:

“for the purpose of a Public Recreation ground for the inhabitants of the Township and District of Balhannah and its neighbourhood and visitors thereto”.

The Trust also requires that the management, control and conservation of the Land is vested in a committee to be named “The Johnston Memorial Park Committee Inc.

The Trust has the following conditions in respect to the use of the Land:

- The Council cannot make any rule or regulation prohibiting Sunday sports and pastimes.
- The Council is prohibited from any alienation or lease or any mortgage of the Land or in any other way that encumber the title of the Land or erect any building or structure other than those necessary or expedient for the purposes of the Trust.

Johnston Memorial Park supports a variety of different Land uses and includes significant improvements and facilities. Features include a bike track, picnic area, BBQ area, netball and tennis courts, sporting oval, cricket nets, playground and exercise equipment. Where designated, a feature of the Land includes the use of the Land for recreational vehicle parking. A portion of the Land is currently used for emergency services and a CFS operations base. This includes a building, a car park for vehicles and an area allocated for equipment. Due to the Adelaide Hills being in a high-risk bushfire zone, it is essential that emergency services have suitable operational bases throughout the Adelaide Hills to attend to any bushfire threat in the community or vicinity of the Land.

2- IDENTIFICATION DETAILS

IDENTIFICATION DETAILS		
2.1	Name of Land/Reserve	Johnston Memorial Park
2.2	Location	117 Onkaparinga Valley Road, Balhannah, South Australia, 5242
2.3	Certificate of Title	Certificate of Title Volume 5094 Folio 759 being Allotment 11 in Deposited Plan 35017 in the area named Balhannah in the Hundred of Onkaparinga as depicted in the plan attached at Appendix 1
2.4	Area	4639 hectares
2.5	Owner	Adelaide Hills Council (the Council)
2.6	Trust/Dedication/Restriction	Declaration of Trust dated 21 October 1936
2.7	Owner Requirements	The Trust requires the Land to be used as a public recreation ground.

3- WHY A MANAGEMENT PLAN IS REQUIRED

Under the *Local Government Act 1999 (the Act)* “community land” is all local government land (except roads) that is under the care, control and management of the Council unless expressly excluded by the Council.

In accordance with section 196(1) of the Act the Council is required to prepare and adopt a management plan for any community land that is, or is to be, occupied under a lease or licence and for any community land that has been, or is to be, specifically modified or adapted for the benefit or enjoyment of the community.

A Community Land Management Plan (**CLMP**) for Johnston Memorial Park has been prepared by the Council in fulfilment of its obligations under section 196 of the Act. Under the Act, the Council must manage community land in accordance with the management plan. In this case the Land must be used in accordance with the Trust.

4- PURPOSE FOR WHICH THE LAND IS HELD

Section 196(3)(b) of the Act requires a CLMP to state the purpose for which the Land is held.

The Council holds the Land under the provisions of the Trust “for the purpose of a Public Recreation ground for the inhabitants of the Township and District of Balhannah and its neighbourhood and visitors thereto”.

Consistently with the provisions of the Trust the Council has identified the following purposes for which the Land is held:

- Open space area;
- Public recreation facilities;
- Organised sporting uses;
- Passive recreation;

- Emergency Services;
- Operational purposes including stormwater management requirements.
- Overnight parking for self-contained recreational vehicles (RV's)

The Land may be used from time to time for complementary business purposes.

5- OBJECTIVES FOR THE MANAGEMENT OF THE LAND

The detailed objectives for the management of the Land including the performance targets and measures are contained within the Schedule of this plan. The Objectives for Johnston Memorial Park are as follows:

- To manage, control and conserve the Land in accordance with the Trust.
- To provide recreation facilities and space on the Land that are fit-for-purpose, safe, well maintained and accessible for people of all ages, backgrounds and abilities.
- To support the activities of emergency services by providing a suitable location for an operational base on the Land.
- To provide or allow occupation rights to community and not-for profit groups for organised sport and recreation by way of lease, sub-lease, licence, permit or management agreement.
- To provide playgrounds and play spaces for children.
- Recreational activities such as Recreational Vehicle Parking

6- POLICIES FOR THE MANAGEMENT OF THE LAND

Section 196(5) of the Act requires a management plan, as far as practicable, to be consistent with other relevant official plans and policies about conservation, development, and use of the Land. These plans and policies prevail to the extent of any inconsistency with this management plan.

The following policies, by-laws, plans and strategies have some direct or indirect application to the Land are relevant as at the date of the CLMP. Council policies undergo regular review, and may be amended, superseded, or replaced.

General Council		
Plans and Strategies	Plans and Strategies applicable to management of all community, sporting and recreational facilities for Johnston Memorial Park.	<ul style="list-style-type: none"> • A brighter future-Strategic Plan 2020-2024 • Long Term Financial Plan • District Masterplan • Annual Business Plan and Budget • Asset Management Plan • Access and Inclusion Plan 2020-2024 • Dog and Cat Animal Management Plan 2018-2022 • Adelaide Hills Council Development Strategy • Sport and Recreation Strategy 2017-2022 • Age Friendly Community Plan 2016-2019 • Waste Management Plan 2017 • Resource Recovery and Recycling Strategy 2019 • Biodiversity Strategy 2019-2024
Policies	General Council policies applicable to management of all community, sporting and recreational facilities for Johnston Memorial Park.	<ul style="list-style-type: none"> • Asset Management Policy • Disposal of Assets Policy • Festival & Events Policy • Public Consultation Policy • Play Space Policy • Safe Environments Policy • Tree Management Policy • Community & Recreation Facilities Policy • Waste & Resource Recovery Services Policy
By-Laws		<ul style="list-style-type: none"> • By-law No 1- Permits and Penalties • By-law No 2- Moveable Signs • By-law No 3- Local Government Land • By-law No 5- Dogs

7- PROPOSAL FOR THE MANAGEMENT OF THE LAND

It is a requirement under section 196(3)(c) of the Act for the Council to state the proposal for the management of the Land in the CLMP.

It is specifically proposed (subject to available funding and all relevant Council and statutory approvals and authorisations) that:

1. The Council grant a Lease to the Johnston Memorial Park Committee Inc. to facilitate the management, control and conservation of the Land in accordance with the Trust.

2. A portion of Land continues to be licenced to the Minister for Emergency Services or relevant Minister at the time for exclusive use to enter and use the Land for the purposes of a CFS shed, access, porch and storeroom and the non-exclusive use of the car park, yard, meeting room, kitchen, passage and toilets.

8- PERFORMANCE TARGETS

It is a requirement under section 196(3)(d) of the Act for the Council to state its performance targets for the Land.

See 11. Schedule

9- PERFORMANCE MEASURES

It is a requirement under section 196(3)(d) of the Act for the Council to state how it proposes to measure its performance against its objectives and performance targets.

See 11. Schedule

10- LEASES, LICENCES AND PERMITS

10.1 Leases and Licences consistent with Community Land Management Plan

For the purposes of section 202(3) of the Act the Council and the Johnston Memorial Park Committee Inc is authorised to grant a lease, sub-lease or licence over the Land or any part of the Land for the purposes of the management, control, and conversation of the Land in accordance with the Trust, so long as it is consistent with this plan.

Portion of the Land is subject to a Licence between the Council and the Minister for Emergency Services for the purpose of the provision of emergency services.

Subject to the terms of the Trust and any existing interest the Council may grant further leases or licences over any portion of the Land in accordance with section 202 of the Act.

If a lease or licence is granted, it must:

- Be consistent with the Trust.
- Be compatible with the objectives of this CLMP in respect to the Land.
- Be compatible with the performance targets of this CLMP.
- Permit activities that are consistent with the current and future needs of the community.
- Not result in damage to the Land.
- Not create significant disturbance or nuisance to surrounding property owners.
- Be compatible with the needs of the wider community.

The details of a lease or licence over the Land are required to be specified in the Council's Community Land Register pursuant to Section 207 of the Act.

10.2 Permits

Subject to the terms of the Trust, the Council may grant permits for the Land that are consistent with the Trust.

11- SCHEDULE

Other than where indicated above the sequence of objectives, proposals and policies within the plans does not infer a hierarchy or order of priority. The target is the goal or standard to be aimed for or reached; whereas the measure is how the Council proposes to determine whether the target/objective has been reached.

OBJECTIVES	PERFORMANCE TARGETS	HOW PERFORMANCE IS MEASURED
To manage, control and conserve the Land in accordance with the Trust.	The management, control and conservation of the land does not contravene the Trust.	On-going audit of the Trust against the management, control and conservation of the Land, including the provisions of any lease or licence granted in accordance with the Trust.
To provide recreation facilities and space on the Land that are fit-for-purpose, safe, well maintained and accessible for people of all ages, backgrounds and abilities.	<p>Playing surfaces and buildings are maintained to a standard that is safe for the playing of sports intended for those surfaces.</p> <p>Playing equipment is compliant with relevant legislation, building standards and codes.</p>	<p>Annual inspections in accordance with the Council's obligations under the Lease Agreement to ensure it is being maintained to the standard required to provide a recreation facility that is fit-for-purpose, safe, well maintained, and accessible.</p> <p>Annual audit and the continual review of the Council's asset management program</p>
To support activities of emergency services by providing a suitable location for an operational base on the Land.	An operational base is situated in a suitable and accessible location on the Land and the Land is maintained to facilitate deployment of emergency vehicles.	Review of any correspondence or requests from the licensee regarding the accessibility and maintenance of the licence area.
To provide or allow occupation rights to community and not-for profit groups for organised sport and recreation by way of lease, sub-lease, licence, permit or management agreement.	To ensure any leases, licences and permits are granted in accordance with the plan and the terms of the Trust.	Regular audit of leases, licences and permits in community land register to show how the land is being used by community and not-for-profit groups.
To provide playgrounds and play spaces for children.	Playgrounds and play spaces are constructed and maintained to a standard that is safe for children in accordance with Australian Standards and the Council's Asset Management Policy and Council's Play Space Policy.	Periodic inspection to ensure that playgrounds and play spaces meet current Australian Standards, Council's Asset Management Policy, and Council's Play Space Policy. ...

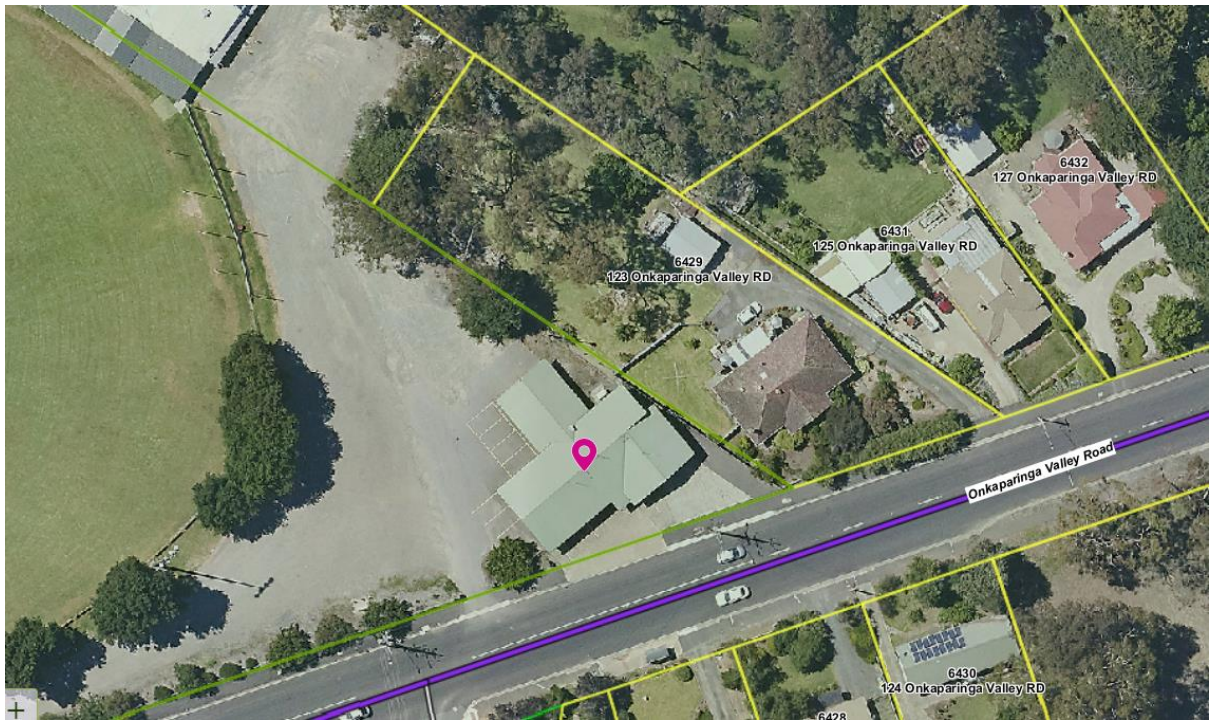
Appendices



Appendix 3

*Aerial map showing CFS buildings on Johnston
Memorial Park site*

Johnston Memorial Park - Balhannah / Oakbank CFS



**ADELAIDE HILLS COUNCIL
ORDINARY COUNCIL MEETING
Tuesday 22 October 2024
AGENDA BUSINESS ITEM**

Item: 12.5

Responsible Officer: Zoë Gill
Executive Governance Officer
Office of the CEO

Subject: Election of East Regional Grouping Representatives to GAROC

For: Decision

SUMMARY

Voting for the Election for the Greater Adelaide Region Organisation of Councils (GAROC) membership will occur on Tuesday 5 November 2024.

In June 2024, nominations for positions on the East Regional Grouping Representatives to GAROC were requested from Member Councils and at the close of nominations (5.00pm on 16 August 2024) four (4) nominations for two (2) positions on GAROC were received.

The four (4) candidates for election as the GAROC East Regional Grouping representatives are listed below (in the order of the ballot draw):

- Mayor Michael HEWITSON (City of Unley)
- Mayor Anne MONCEAUX (City of Burnside)
- Councillor Anna LEOMBRUNO (Campbelltown City Council)
- Councillor Jason NELSON (City of Prospect)

Candidate profiles are at **Appendix 1**.

As a Member Council of the LGA, Adelaide Hills Council may vote for two (2) candidates following the voting process provided.

RECOMMENDATION

Council resolves:

1. That the report be received and noted.
 2. To vote forand..... as GAROC East Regional Grouping representatives.
 3. To authorise the Mayor to mark the ballot paper reflecting Council's determination and authorise the CEO (or their delegate) to lodge Council's ballot paper in accordance with the process set out in Appendix 1.
-

1. BACKGROUND

The Local Government Association (LGA) governance structures includes its two constituent bodies being the South Australian Regions of Councils (SAROC) representing the regional councils and the Greater Adelaide Region Organisation of Councils (GAROC) representing the metropolitan councils.

The role of GAROC is regional advocacy, policy initiation and review, leadership, engagement and capacity building in the regions.

The GAROC Regional Groupings consists of:

GAROC Regional Grouping	Members	Nominee
Adelaide	Adelaide City Council	Lord Mayor – Standing Member
North	Town of Gawler	2x Positions
	City of Playford	
	City of Salisbury	
	City of Tea Tree Gully	
West	City of Charles Sturt	2x Positions
	City of Holdfast Bay	
	City of Port Adelaide Enfield	
	City of West Torrens	
South	City of Marion	2x Positions
	City of Mitcham	
	City of Onkaparinga	
East	Adelaide Hills Council	2x Positions
	City of Burnside	
	City of Campbelltown	
	City of Norwood Payneham & St Peters	
	City of Prospect	
	City of Unley	
	City of Walkerville	

As a Member Council of the LGA, Adelaide Hills Council has an entitlement to complete the Ballot Paper and cast a vote for two (2) of the candidates that it wishes to be elected.

Candidate profiles are at **Appendix 1**.

2. ANALYSIS

➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

Strategic Plan 2020-24 – A brighter future

Goal 5 A Progressive Organisation

Objective O4 We actively represent our community

- Priority O4.2 Attract and develop a diverse and capable elected body that represents, promotes and reflects the composition of the community
- Priority O4.3 Advocate to, and exert influence with, our stakeholders on behalf of our community to promote the needs and ambitions of the region
- Objective O5 We are accountable, informed, and make decisions in the best interests of the whole community
- Priority O5.1 Enhance governance structures and systems to prudently adapt to changing circumstances and meet our legislative obligations
- Priority O5.2 Make evidence-based decisions and prudently assess the risks and opportunities to our community before taking action.

The nomination of suitable candidate(s) to the Authority is an important element of Council’s commitment to open and transparent decision making which facilitates public accountability.

➤ **Legal Implications**

The position, role and function of GAROC are set out in the GAROC Terms of Reference.

➤ **Risk Management Implications**

Notwithstanding that Council is only one of the regional group of councils voting for members to GAROC, given the role of the GAROC, it is in Council’s (and the sectors) interest to support the candidates that will assist in mitigating the risk of:

Poor governance practices occur which leads to a loss of stakeholder (i.e. customer and regulator) confidence and/or legislative breaches.

Inherent Risk	Residual Risk	Target Risk
Extreme (5C)	Medium (3D)	Low (3E)

Note that there are many other controls that assist in mitigating this risk.

➤ **Financial and Resource Implications**

GAROC does not pay sitting fees, although GAROC funds travel and related expenses for its membership through its GP02 Board and Committee Member Allowances and Expenses Policy.

As such, there is no support provided via the AHC Council Member Allowance & Support Policy.

➤ **Customer Service and Community/Cultural Implications**

There are no direct end-user customer service implications regarding the nomination of members to GAROC.

➤ **Sustainability Implications**

Not applicable.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

Council Committees: Not Applicable

Council Workshops: Not Applicable

Advisory Groups: Not Applicable

External Agencies: Local Government Association

Community: Not Applicable

➤ **Additional Analysis**

Role of GAROC Members

The role of GAROC is regional advocacy, policy initiation and review, leadership, engagement and capacity building in the GAROC Region.

Voting Instructions

The LGA has provided voting instructions on how to conduct the election process in accordance with clause 4.4.5 of the GAROC Terms of Reference.

Each Member council shall determine by resolution the two (2) candidates it wishes to elect. Alternatively, Council may consider not to vote for any candidates for the East Regional Grouping Representatives of GAROC.

Following Council's consideration the Mayor will mark or not mark the ballot paper and complete the voting process as set out in **Appendix 1**. The completed ballot paper must be received in hardcopy by the Returning Officer no later than 5.00pm, Monday 4 November 2024.

3. OPTIONS

Council has the following options:

- I. To determine the two (2) preferred candidates for Election to the East Regional Grouping Representatives of GAROC and resolve accordingly (Recommended).
- II. To determine not to vote in the Election for GAROC (Not Recommended).

4. APPENDICES

- (1) LGA Correspondence, Voting Instructions and Candidate Information

Appendix 1

*LGA Correspondence, Voting Instructions and Candidate
Information*

Helping local government
build stronger communities.

Our reference: ECM 821582 MW/LM

ADELAIDE HILLS COUNCIL
RECEIVED

4 September 2024

10 SEP 2024

Mr Greg Georgopoulos
Chief Executive Officer
Adelaide Hills Council
PO Box 44
Woodside SA 5244

Dear Greg

Election of East Regional Grouping Representatives to GAROC

On 19 June 2024, I wrote to Member Councils of the Greater Adelaide Regional Organisation of Councils (GAROC) calling for nominations to fill two (2) positions allocated to each Regional Grouping of Members.

I wish to advise that at the close of nominations (5:00pm on 16 August 2024), the LGA received nominations for four (4) eligible candidates for the GAROC East Regional Grouping.

As a result of receiving more nominations than available positions, I hereby advise that in accordance with clause 4.4.4 of the GAROC Terms of Reference, an election for the two (2) positions on the East Regional Grouping of Members of GAROC will take place.

The four (4) candidates for election are listed below (in the order of the ballot draw):

- Mayor Michael HEWITSON (City of Unley)
- Mayor Anne MONCEAUX (City of Burnside)
- Councillor Anna LEOMBRUNO (Campbelltown City Council)
- Councillor Jason NELSON (City of Prospect)

I have attached a copy of each candidate's information together with a Ballot paper and voting envelopes for your council's completion in accordance with the enclosed instructions.

**I require the ballot paper to be received by me in hard-copy no later than 5:00pm
Monday 4 November 2024.**

Voting Instructions

Pursuant to clause 4.4.5 of the GAROC Terms of Reference, the election process must be conducted as follows:

- Each Member council shall determine by resolution the **two (2)** candidates it wishes to elect;
- The chair of the meeting for that Member shall mark the ballot paper with an "X" next to the **two (2) candidates** that the Member council wishes elected and seal the ballot paper in the envelope marked "Ballot Paper" and then place this envelope inside the envelope marked "Returning Officer".
- Before sealing the second envelope marked "Returning Officer", the chair must indicate the Member council's name on the inside flap of the envelope. The second envelope may then be sealed and delivered to the Returning Officer;
- On receipt of the envelopes, the Returning Officer must:
 - open the outer envelope addressed to the "Returning Officer" and record the name of the Member council which appears on the inside flap of the envelope on the roll of Member councils eligible to vote; and
 - place the envelope marked "Ballot Paper" unopened into the ballot box.
- The Returning Officer shall nominate the date, time and place for the counting of votes and shall invite each candidate and a person nominated as the candidate's scrutineer to be present;
- At the counting of the votes, the Returning Officer shall produce the unopened envelopes marked "Ballot Paper" and, if satisfied that all votes are valid, count the number of votes received by each candidate;
- The **two (2)** candidates with the most votes shall be deemed elected in respect of your Regional Grouping of Members and the Returning Officer shall declare the candidates elected at the Annual General Meeting; and
- In the case of candidates receiving the same number of votes, the Returning Officer shall draw lots at the counting of the votes and the lot drawn will be the candidate elected.

The counting of votes will take place on Tuesday 5 November 2024 commencing at 10:00am.

I am the Returning Officer for this election and I may appoint a Deputy Returning Officer to perform any of the powers, functions or duties described above.

**Helping local government
build stronger communities.**

The successful candidates will take office from the conclusion of the LGA's 2024 Annual General Meeting for a term ending at the conclusion of the 2026 LGA Annual General Meeting.

The LGA is in the final stages of the LGA Constitution Review. Any changes to term-length or committee structure arising through this project will be managed by transitional provisions and will be communicated to Member Councils and Committee Members accordingly.

If you have any queries, please contact me or LGA Manager Corporate Support, Melanie Williams via email to melanie.williams@lga.sa.gov.au or by phoning 8224 2097.

Yours sincerely



Clinton Jury

Chief Executive Officer

Telephone: (08) 8224 2039

Email: clinton.jury@lga.sa.gov.au

Attach:

- ECM 821556 – 2024 LGA Elections – Combined Candidate Information – GAROC East Regional Grouping
- ECM 821458 – 2024 LGA Elections – Ballot Paper - GAROC East Regional Grouping
- Ballot Paper envelope
- Reply envelope addressed to Returning Officer

2024 LGA Elections

GAROC East – Candidate Information

1. Mayor Michael Hewitson AM – City of Unley
2. Mayor Anne Monceaux – City of Burnside
3. Councillor Anna Leombruno – Campbelltown City Council
4. Councillor Jason Nelson – City of Prospect

Greater Adelaide Regional Organisation of Councils (GAROC) 2024 Candidate Information Sheet

(word limit is strictly 1,000 words)

Name:	<i>Mayor Michael Hewitson</i>
Council:	<i>City of Unley</i>
Local Government Experience & Knowledge	<ul style="list-style-type: none"> • <i>Currently serving second term as the Mayor of the City of Unley.</i> • <i>Before being elected as Mayor, was a Councillor for the Unley Ward for 12 years.</i>
Local Government Policy Views & Interests	<ul style="list-style-type: none"> • <i>Local Government is a foundation of our democracy and good local governance matters. Unley has developed a unique and workable model of governance.</i> • <i>Collectively Local Government can be the springboard for new ideas and innovation.</i> • <i>Addressing environmental, liveability, and social cohesion ... indeed looking after the individual citizen</i>
Other information	<ul style="list-style-type: none"> • <i>Taught year 8-12 Maths and All Sciences across SA both State and Independent schools.</i> • <i>1975 - Appointed Director of the Salisbury Education Centre.</i> • <i>Established Radio Station 5PBA</i> • <i>Appointed foundation Principal and Chief Executive Officer of Trinity College Gaw/er from 1984 to 2002.</i> • <i>1998 recognised as Fellow of the Australian College of Education</i> • <i>Author of "How will our children learn?" Published Connor Court 2012</i> • <i>January 2013 made a Member of the Order of Australia for significant service to education, Anglican Church of Australia and the City of Unley.</i> • <i>Board Member Rostrevor College 2014-2017</i> • <i>Former Member of the Australian Board of Education 2015-2021</i> • <i>Former Chair of the Australian Curriculum Assessment and Reporting Authority 2021</i>

This form must accompany the Nomination Form

Greater Adelaide Regional Organisation of Councils (GAROC) 2024 Candidate Information Sheet

(word limit is strictly 1,000 words)

Name:	<i>Mayor Anne Monceaux Nominated by City of Burnside Council</i>
Council:	<i>City of Burnside</i>
Local Government Experience & Knowledge	<i>I have served the Burnside Community for 14 years, for 8 years as a councillor and for 6 years as Mayor of the City of Burnside. In my role as Mayor I have represented my council at LGA meetings, chaired the ERA group of councils' meetings with Mayors and CEOs, met with ERA Mayors, State and Federal Government representatives regularly and contributed to the LGA review and to the needs for electoral reform. I have also been an ALGWA member for a number of years.</i>
Local Government Policy Views & Interests	<p>Removing Heavy Freight from Metropolitan Adelaide: <i>For 14 years I have lobbied to improve the safety of the freight route along the South Eastern Freeway. A major concern is the movement of interstate freight through residential suburbs in eight metropolitan council areas. Safety, productivity, liveability and resilience are important in this. Environmental factors (air quality and noise pollution) are also critical in creating a freight bypass that serves this need.</i></p> <p>Climate Change: <i>Burnside Council was one of the first councils to declare a climate emergency in 2019 and has been proactive in Climate Change initiatives, becoming a Tree City of the World and working collaboratively with Green Adelaide and Resilient East to bring about change. I addressed the State Planning Review Panel on the importance of changing tree legislation, planning rules to protect the environment and heritage, the need for demolition controls and to seek support for access to more open space. Increasing canopy cover will remain a challenge as our urban environment warms and alternative energy sources need constant monitoring and appropriate action.</i></p> <p>Code Amendments and State Planning: <i>I understand the uniqueness of each of the council areas in the eastern region and indeed the metropolitan area at large and know that different aspects of the Planning Code and their application need constant review and appeals to State Government for changes. Code amendments and Planning rules require vigilance and as councils we need to continue to work collaboratively on these where practicable to lobby for change, particularly in the areas of heritage, open space, tree protection and pressures on urban infill. Affordable housing is also an issue of concern.</i></p>

	<p>Council Member Behaviour/Governance: <i>I have been advocating with others (and will continue to do so) for greater support for Mayors and Council Members who are subject to bullying and harassment. This has been formally identified in Victoria’s local government sector and there are similarities here in SA. The Act does not provide sufficient guidance, the processes are ill-defined, are difficult to implement, and most of all, there is little support or protection provided for those elected to roles of leadership.</i></p> <p>Health and Well-being: <i>I am focused on the health and well-being of my community, which includes being part of reference groups that relate to diversity, inclusivity, reconciliation and heritage preservation. I am also concerned about supporting the needs of our aging populations and for action on social/emotional health. Inner City councils are also concerned about the need for more open space and sporting grounds to cater for the growing needs of our communities as well as the need for bicycle connectivity across council areas. Nearness to parks and reserves is necessary for good mental and physical health for everyone and opportunities for performing arts add to the quality of life. Homelessness is another issue that we all need to find solutions for.</i></p> <p>Access and Inclusion: <i>I am committed to making our council area inclusive of all; recognising and respecting our past history and Kaurna culture, ensuring all our ethnic groups have a voice, feel that they belong and have some ownership of what happens to them. I listen to the concerns of young people through to older persons, no matter what their abilities or difficulties and have concern for the homeless, those who are disconnected and those who are suffering from domestic violence and loneliness. Our communities need to be doing more to ensure inclusion.</i></p>
<p>Other information</p>	<p>Experience: <i>As a councillor, I was on the Boards of BRSI (Pineview Village Retirement Homes) for 9.5 years, and on Eastern Health Authority for 8 years, with the latter 4 as Deputy Chair. As a councillor, As such I contributed to the first Eastern Regional Health Plan. I was one of three local government representatives working collaboratively with SA Health for a year on the review of the first State Public Health Plan and contributing to the creation of the second iteration. After my first election as Mayor, I was on a panel for a year with a few other Mayors and CEOs, (as selected by the previous State Government) to commence review work of the behavioural standards.</i></p> <p>Future Focus: <i>I am particularly focused on the role that libraries, community centres, social, sport and recreation groups play in fostering community development. In this time of economic hardship we also need to support our small and local businesses and help them to overcome obstacles.</i></p> <p><i>I see the need for councils to continue to work collaboratively toward outcomes for our communities. We must continue to work with both State and Federal representatives to ensure that our voices are heard and action is taken for the sake of our communities. I am also concerned that the gap</i></p>

between councils and the Local Government Association has widened and this fracture needs healing.

GAROC needs to change to be more responsive to the needs of its constituent councils otherwise "If you always do what you always did, you always get what you always got". I would like to play a part in that change.

This form must accompany the Nomination Form

Greater Adelaide Regional Organisation of Councils (GAROC) 2024 Candidate Information Sheet

(word limit is strictly 1,000 words)

Name:	<i>Cr Anna Leombruno</i>
Council:	<i>Campbelltown City Council</i>
Local Government Experience & Knowledge	<ul style="list-style-type: none"> • 2024 to present Deputy Mayor, Campbelltown City Council • 2023 to 2024 GAROC, Committee Member (Eastern Representative) • 2022 to present Chair, Ageing Well Advisory Committee • 2022 to present President, Campbelltown Historical Society Inc. • 2022 to 2023 Climate Solutions Advisory Committee • 2021 to present Chair, Service Clubs Advisory Committee • 2018 to 2020 Deputy Mayor Campbelltown Council • 2017 to present Member of Council Assessment Panel • 2014 to 2017 Member of Development Assessment Panel • 2015 to 2016 Campbelltown Child Friendly Committee • 2014 to 2016 CEO Panel Review Committee • 2014 to 2018 Sesquicentennial Advisory Committee • 2011 to present Community Rep, Charles Campbell College Governing Council • 2011 to 2013 (Chair 2013) St Francis of Assisi School Governing Council • 2010 to 2016 (Chair from 2014) Campbelltown Leisure Centre Redevelopment Committee • 2010 to 2014 Outlook Publication Committee • 2010 to 2014 Campbelltown Service Club Advisory Committee • 2010 to 2014 Strategic Planning and Policy Development Committee • 2010 to 2014 Sister City Committee • 2010 to present Councillor Campbelltown City Council
Local Government Policy Views & Interests	<p>Gone are the days where Councils are merely responsible for roads, rates, and rubbish.</p> <p>Local Government has an important responsibility to our constituents to provide and maintain its many services such as waste management, roads, footpaths, libraries, assets, infrastructure, sports, and arts facilities and to also deliver various programs that assist and are of interest to both our young, elderly, disabled and vulnerable.</p> <p>We should encourage Councils to work collaboratively together in sharing knowledge and resources with the intent to reducing our running costs and to benefit our communities which includes our many volunteers and local community groups.</p> <p>In recent times Local Government has come under increased scrutiny regarding development, in particular what has been viewed as the over development and urban infill and the impact it has had on the community. The most notable impact has been the loss of tree canopy and the flow on effect has led to environmental issues such as heat mapping.</p>

	<p>When it comes to matters relating to commitment to climate change issues, environmental issues, and significant tree protection, all these weigh heavily on Councils and it is imperative that Local Government are making decisions that best serve the community.</p> <p>Environment issues and sustainability: Covid has brought its fair share of challenges for everyone, both personally and professionally. Many families and businesses have felt the impact of Covid and Councils were not immune to this either. This, along with other recent world events, has seen the escalating costs to many of our goods and services. The increase in building materials has been particularly noticeable as Council's looks to balance the need to continue providing vital services to our residents along with maintaining our current assets and delivering on new initiatives. Considering these and other recent changes seen around the world, it is important that we are also prepared and have policies in place to cope with the current changes in climate and the ongoing challenges faced around the world.</p> <p>It is vital that Local Government continues to build strong relationships with the Councils and both the State and Federal Governments. Stronger relationships will lead to stronger voices and better outcomes.</p>
<p>Other information</p>	<p>I am a current serving member of GAROC, being one of the eastern representatives since 2023 and have served as both Councillor and Deputy Mayor or the Campbelltown City Council since 2010.</p> <p>During my 14 years I have achieved my Diploma in Local Government and I have also built an extensive experience in Planning and Development. In 2023 I was elected as the Eastern Representative on GAROC and have worked well with and have the full confidence and support of both my Mayor and of my Council.</p> <p>I have over 20 years' experience in the Insurance industry, and I am also well versed in matters pertaining to Liability and Negligence.</p> <p>I understand the importance of regional initiatives such as the Eastern Health Authority (EHA), waste management and circular economies and the benefits that go with our Councils supporting each other.</p> <p>Besides bringing a balance between Mayors and Councillors, I will continue to take my role on GAROC as an opportunity to be a strong advocate for our combined communities, in achieving a greater influence for local government in matters that are impacting us all.</p> <p>My commitment as a returning member of GAROC will be to continue working collaboratively with our stakeholders and to consider all issues raised so that our decisions are based on best case scenarios for ALL our Councils and our community.</p> <p>Thank you for our consideration.</p>

This form must accompany the Nomination Form

Greater Adelaide Regional Organisation of Councils (GAROC) 2024 Candidate Information Sheet

(word limit is strictly 1,000 words)

Name:	Cr Jason Nelson
Council:	City of Prospect
Local Government Experience & Knowledge	<ul style="list-style-type: none"> <i>I am a first term Councillor and I am passionate about local government and serving the community. In my first term, I have served on the Council Assessment Panel, Audit & Risk Committee, CEO Performance & Review Committee and various other community groups. I advocate for truth, honesty and openness with our community through regular meetings and various forms of community consultation. I am constantly meeting with and advocating to local Ministers and Senators and I have attended the National General Assembly in Canberra in both 2023 and 2024. I have proven negotiating and advocacy skills that will benefit my role as a member of GAROC.</i>
Local Government Policy Views & Interests	<ul style="list-style-type: none"> <i>As a true independent, I believe Local Government is in place to genuinely serve our community. To advocate to State and Federal Governments and politicians for real world improvements in legislation and sensible policies. I believe GAROC gives us that voice and authority to action change that will have long term positive impacts for our communities.</i>
Other information	<ul style="list-style-type: none"> <i>As a seasoned CEO with real world leadership experience, I have led many companies through change and developed strong cultures for the betterment and growth of the organisations I lead. Currently serving as CEO of an ASX listed company, I have served on various boards both private and not-for-profit including Volleyball SA, Australian Standards and I currently serve as Chairman of Lincoln College. I am a member of The Australian Institute of Company Directors, have completed the Company Directors Course and I am a current Fellow of the Governance Institute of Australia.</i>

This form must accompany the Nomination Form

**ADELAIDE HILLS COUNCIL
ORDINARY COUNCIL MEETING
Tuesday 22 October 2024
AGENDA BUSINESS ITEM**

Item: 12.6

Responsible Officer: Gary Lewis
Director Corporate Services

Subject: 2023-24 Annual Financial Statements and End of Year Report

For: Decision

SUMMARY

The 2023-24 General Purpose Financial Statements are attached (**Appendix 1**) for information and review. They have been prepared in accordance with the model statements prescribed in the *Local Government (Financial Management) Regulations 2011*.

In accordance with Section 126(4)(a) of the *Local Government Act 1999* the Audit Committee needs to review the 2023-24 General Purpose Financial Statements and be satisfied that they present fairly the situation of Council in accordance with the *Local Government Act 1999*, the *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.

The purpose of this report is to consider and approve for certification the audited financial statements of Council for the year ended 30 June 2024.

The Audit Committee considered the 2023-24 General Purpose Financial Statements at its meeting on 21 October 2024. Due to the timing of the two meetings the Committees resolution was not available for this report but will be made available at the Council meeting.

The financial statements present an overall deficit result of \$4.353m, an improvement of \$510k from the \$4.863m deficit reported at preliminary end of year.

RECOMMENDATION

Council resolves:

- 1. That the report be received and noted.**
 - 2. That, in accordance with Section 127 of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 1999*, Council adopts the General Purpose Financial Statements for the financial year ended 30 June 2024.**
 - 3. To authorise the Mayor and CEO to sign the General Purpose Financial Statements for the financial year ended 30 June 2024.**
-

1. BACKGROUND

The financial statements for the year ended 30 June 2024 have been prepared in accordance with the Local Government Act 1999 (SA) and the Local Government (Financial Management Regulations 2011 (SA) and all applicable Australian Accounting Standards. The format used in these statements is prescribed by legislation and are in accordance with the Model Financial Statements, approved by the Minister for Local Government in June 2024.

The financial statements must include a statement signed by the Chief Executive Officer and the Principal Member of Council. The Chief Executive Officer and the Mayor have been authorised by Council to certify the financial statements in their final form.

The role of the external auditor is to provide an audit opinion to Council with respect to the audited financial statements. The external auditor, BDO, has completed the audit and in their Audit Completion Report, has provided audit clearance for the financial statements as part of a separate report to the Audit Committee.

Final audit clearance is subject to BDO conducting a subsequent event review up to the date of signing the financial statements together with the required Letter of Representation being signed by the relevant parties.

2. ANALYSIS

➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

Strategic Plan 2020-24 – A brighter future

Goal 5 A Progressive Organisation

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

Priority 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

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

Priority O5.1 Enhance governance structure and systems to prudently adapt to changing circumstances and meet our legislative obligations

Priority O5.3 Demonstrate accountability through robust corporate planning and reporting that enhances performance, is relevant and easily accessible by the community.

The Council is committed to open, and transparent decision-making and administrative processes. We diligently adhere to legislative requirements to ensure public accountability and exceed those requirements where possible.

➤ Legal Implications

Section 127 of the *Local Government Act 1999* states that a council must prepare for each financial year financial statements and notes in accordance with standards prescribed by the regulations and that a copy of the audited statements be submitted by the council to the persons or bodies prescribed by the regulations on or before the day prescribed by the regulations.

➤ **Risk Management Implications**

Failure to complete the year end process in accordance with the endorsed timetable can result in increased financial, compliance and reputational risk.

Inherent Risk	Residual Risk	Target Risk
Medium (4D)	Low (2E)	Low (2E)

➤ **Financial and Resource Implications**

The End of Year Financial Statements are considered to be the most significant output from Council's financial management and reporting processes and are required for inclusion in the Annual Report.

Funding and resources required to prepare the End of Year Financial Statements is provided for as part of the annual budget process.

➤ **Customer Service and Community/Cultural Implications**

Not applicable.

➤ **Sustainability Implications**

Not applicable.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

Council Committees: A 2023-24 End of Financial Year Update Report was presented to the Audit Committee on 19 August 2024 where the preliminary end of year results was presented.

Council Workshops: Not Applicable

Advisory Groups: Not Applicable

External Agencies: BDO International, Ltd.

Community: Not Applicable

➤ **Financial Analysis**

Annual Performance

Whilst the underlying financial performance of Council is broadly in line with its plans the reported results differ materially from early expectations. The apparent changes follow initiatives to update key assumptions, processes and applying best practice accounting treatments which have led to changes in reporting.

Ratio	\$ 000's	Indicator	Target	2023	
Operating Surplus Ratio					
Operating surplus	- 4,353				
Total operating income	56,555	-7.7%	1-5%	2.6%	✗
Adjusted Operating Surplus Ratio					
Operating surplus	- 1,871				
Total operating income	56,037	-3.3%	1-5%	2.6%	✗
Net Financial Liabilities Ratio					
Net financial liabilities ratio	27,514				
Total operating income	56,555	49%	25-75%	46%	✓
Asset Renewal Funding Ratio					
Asset renewals	11,105				
I& required expenditure	10,434	106%	90-110%	115%	✓

Preliminary end of year vs End of year final position

At the time of reporting, it was noted that further changes to Council's financial result may occur following the finalisation of the audit, and resolution of outstanding matters relating to Council's subsidiaries results, asset revaluations and finalisation of work in progress.

The preliminary end of year position reported was for an operating deficit of \$4.863m, compared to a final operating deficit of \$4.353m, a variance of \$510k.

\$'000	FINAL 2023-24 \$'000	PRELIMINARY 2023-24 \$'000	VARIANCE Fav/(Unfav) \$'000
Operating income	56,555	55,289	1,266
Operating expenditure	60,908	60,152	(756)
Operating Deficit	(4,353)	(4,863)	510

The following adjustments occurred after preliminary end of year reporting.

1. Additional WIP write off \$702k for expenditure incurred for the Warren/Lucky Hill/Martin Hill Roads project at Birdwood which were not assets of Council, but rather were Department of Trade and Infrastructure assets. Project was undertaken as part of the Departments Blackspot Program.
2. Additional WIP write off \$100k for expenditure incurred on road pavement audits. Preliminary costs that do not result in works being undertaken are operating in nature.

3. Additional WIP write off \$30k relating to the Stirling Rotunda redevelopment. The project costs are preliminary in nature and have not resulted in an asset being created. The site is now part of a larger masterplan and design strategy.
4. Finalisation of long service leave entitlements resulting in additional expenditure recognised of \$18k.
5. Blackspot funding of \$642k was accrued as income for work already undertaken on the Warren/Lucky Hill/Martin Hill Roads project at Birdwood. Total funding to be received from the Department of Trade and Infrastructure is \$780k. The balance of funds to be received will be recognised in 2024-25.
6. As per the Model Financial Statements, amounts received for the renewal or replacement of existing assets are to be classified as grants, subsidies and contributions. This resulted in \$577k of grant income being reclassified from amounts received for new/upgraded assets to grants, subsidies and contributions.
7. Improved depreciation expense of \$110k following the finalisation of asset revaluations.
8. Additional prepayments of \$29k recognised for expenditure to be incurred in future periods.

Year on Year Analysis

Detailed analysis is included in Appendix 2.

Annual Audit Completion Report

As part of the audit process, BDO have tabled their final “Annual Audit Completion Report” (Appendix 3) dealing with matters arising from the audit. The report addresses:

- Status of the audit
- Areas of audit focus
- Summary of any misstatements
- Internal controls

The audit was conducted in accordance with the Australian Auditing Standards per the Act and provide Council with reasonable assurance that the Financial Statements are free of material misstatement.

Having identified no significant deficiencies with internal controls, BDO have concluded that in all material respects, the Financial Statements present fairly the financial position of Adelaide Hills Council as of 30 June 2024.

Budget to Actual Analysis

Detailed analysis of the financial results is included in Appendix 4.

Management Representation Letter

The Audit Committee has reviewed the representation letter requested by the external auditor before they are signed by management. The copy of the representation letter required by the external auditors, BDO is as per Appendix 5.

The representation letter is standard practice of any audit and provides the auditor with confirmation from management, that, accounting standards have been applied, all matters that need to be disclosed have been disclosed and the valuation of assets has been consistently applied.

Certification Statement of Auditor Independence

Section 21(2) of the Regulations requires the Chief Executive Officer and the Presiding Member of the Audit Committee to provide a statement, that the council auditor is independent of the Council for the applicable financial year as per Appendix 6.

3. OPTIONS

Council has the following options:

- I. To adopt the General Purpose Financial Statements as recommended by the Audit Committee; or
- II. To defer adoption of the General Purpose Financial Statements in order for further information to be provided.

4. APPENDICES

- (1) 2023-24 Draft Financial Statements
- (2) Year on Year Analysis
- (3) Annual Completion Report and Auditor Independence Statement
- (4) 2023-24 Actual to Budget Comparison
- (5) Management Representation Letter
- (6) Certification of Auditor Independence

Appendix 1

2023-24 Draft Financial Statements

Adelaide Hills Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



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

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:

Jan-Claire Wisdom
Mayor

Date:

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Income			
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
Total income		56,555	54,445
Expenses			
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
Total expenses		60,908	53,015
Operating surplus / (deficit)		(4,353)	1,430
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
Net surplus / (deficit)		(2,277)	2,964
Other comprehensive income			
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
Total other comprehensive income		77,041	47,711
Total comprehensive income		74,764	50,675

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	534	489
Trade and other receivables	5b	7,208	3,363
Inventories	5c	10	17
Total current assets		<u>7,752</u>	<u>3,869</u>
Non-current assets			
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
Total non-current assets		<u>574,928</u>	<u>495,429</u>
TOTAL ASSETS		<u>582,680</u>	<u>499,298</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8a	7,879	6,107
Borrowings	8b	20,896	6,746
Provisions	8c	4,515	5,257
Total current liabilities		<u>33,290</u>	<u>18,110</u>
Non-current liabilities			
Borrowings	8b	1,583	8,205
Provisions	8c	643	583
Total non-current liabilities		<u>2,226</u>	<u>8,788</u>
TOTAL LIABILITIES		<u>35,516</u>	<u>26,898</u>
Net assets		<u>547,164</u>	<u>472,400</u>
EQUITY			
Accumulated surplus		147,613	150,021
Asset revaluation reserves	9a	399,446	322,268
Other reserves	9b	105	111
Total council equity		<u>547,164</u>	<u>472,400</u>
Total equity		<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
2024					
Balance at the end of previous reporting period		150,021	322,268	111	472,400
Net surplus / (deficit) for year		(2,277)	–	–	(2,277)
Other comprehensive income					
- 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
Other comprehensive income		(137)	77,178	–	77,041
Total comprehensive income		(2,414)	77,178	–	74,764
Transfers between reserves		6	–	(6)	–
Balance at the end of period		147,613	399,446	105	547,164
2023					
Balance at the end of previous reporting period		147,004	274,623	99	421,726
Net surplus / (deficit) for year		2,964	–	–	2,964
Other comprehensive income					
- 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
Other comprehensive income		65	47,645	–	47,710
Total comprehensive income		3,029	47,645	–	50,674
Transfers between reserves		(12)	–	12	–
Balance at the end of period		150,021	322,268	111	472,400

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
Cash flows from operating activities			
<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)
Net cash provided by (or used in) operating activities	10b	<u>5,422</u>	<u>9,619</u>
Cash flows from investing activities			
<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)
Net cash provided (or used in) investing activities		<u>(12,739)</u>	<u>(13,235)</u>
Cash flows from financing activities			
<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)	–
Net cash provided by (or used in) financing activities		<u>(810)</u>	<u>3,071</u>
Net increase (decrease) in cash held		<u>(8,127)</u>	<u>(545)</u>
plus: cash & cash equivalents at beginning of period		(6,536)	(5,991)
Cash and cash equivalents held at end of period	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

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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)

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
(a) Rates		
General rates		
General rates	44,885	41,549
Less: mandatory rebates	(332)	(303)
Less: discretionary rebates, remissions and write-offs	(67)	(75)
Total general rates	44,486	41,171
Other rates (including service charges)		
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
Total other rates (including service charges)	3,464	2,912
Other charges		
Penalties for late payment	332	246
Legal and other costs recovered	107	72
Total other charges	439	318
Total rates	48,389	44,401
(b) Statutory charges		
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
Total statutory charges	1,520	1,428
(c) User charges		
Cemetery Fees	364	308
Community centres	158	165
Lobethal Woollen Mill Precinct	153	149
Retirement Villages	–	66
Sundry	259	213
Total user charges	934	901
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	2	2
- Banks and other	32	24
Unwinding of premiums and discounts	1	11
Total investment income	35	37

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income (continued)

\$ '000	2024	2023
(e) Reimbursements		
Employee costs	5	–
Lobethal Woollen Mill Precinct	263	224
Other Properties	15	18
Private works	3	18
Other	112	46
Total reimbursements	398	306
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	205	107
Other (settlement proceeds)	–	500
Significant Environmental Benefit Credits	–	18
Sundry	307	196
Total other income	512	821
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	3,277	2,283
Total amounts received for new or upgraded assets	3,277	2,283
Other grants, subsidies and contributions - capital		
Lobethal Centennial Hall	15	–
Local Roads & Community Infrastructure Program	–	292
Special Local Roads Funding	529	–
Total Other grants, subsidies and contributions - capital	544	292
Operating grants, subsidies and contributions		
Annual		
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
Ad hoc / One Off		
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	–
Total other grants, subsidies and contributions - operating	4,081	6,090

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
(i) Sources of grants		
Commonwealth Government	3,905	5,996
State Government	3,820	2,511
Other	177	158
Total	7,902	8,665
(ii) Individually significant items		
Grant Commission (FAG) Grant received in advance recognised as Income	–	1,932
(h) Physical resources received free of charge		
Land and improvements	1,106	551
Total physical resources received free of charge	1,106	551

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 3. Expenses

\$ '000	Notes	2024	2023
(a) Employee costs			
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)
Total operating employee costs		21,915	20,693
Total number of employees (full time equivalent at end of reporting period)		186	200
(b) Materials, contracts and other expenses			
(i) Materials, Contracts and Expenses			
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)
Subtotal - Material, Contracts & Expenses		25,221	20,650

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

Note 3. Expenses (continued)

\$ '000	2024	2023
(ii) Prescribed Expenses		
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
Subtotal - prescribed expenses	665	623
Total materials, contracts and other expenses	25,886	21,273

(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
Total depreciation, amortisation and impairment	12,270	10,479

(d) Finance costs

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

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
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	792	427
Less: Carrying Amount of Assets Sold or Disposed of	(3,089)	(2,162)
Other sale costs	(10)	(5)
Gain (loss) on disposal	(2,307)	(1,740)
(ii) Assets surplus to requirements		
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
Gain (loss) on disposal	–	440
Net gain (loss) on disposal or revaluation of assets	(2,307)	(1,300)

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

Note 5. Current assets

\$ '000	2024	2023
(a) Cash and cash equivalent assets		
Cash on hand and at bank	531	467
Short Term Deposits	3	22
Total cash and cash equivalent assets	534	489
(b) Trade and other receivables		
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
Total trade and other receivables	7,208	3,363
(c) Inventories		
Stores and materials	10	17
Total inventories	10	17

Note 6. Non-current assets

\$ '000		2024	2023
(a) Trade and other receivables			
Receivables			
Council rates postponement scheme		235	186
Prepayments		25	24
Subtotal		260	210
Total receivables		260	210
Total financial assets		260	210
\$ '000	Notes	2024	2023
(b) Equity accounted investments in council businesses			
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
Total equity accounted investments in Council businesses		3,933	2,631

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	–	–	–	–	–	–	–	–	–	–	4,190	–	–	–	110,161
Buildings	3	75,619	–	(29,703)	45,916	–	–	(192)	(1,781)	–	1,225	–	–	–	–	12,684	–	(39,277)	–	57,852
Infrastructure																				
- Bridges	3	22,463	–	(13,052)	9,411	–	–	(237)	(364)	–	342	–	–	–	–	1,858	–	(15,705)	–	11,011
- Cemeteries	3	1,960	–	(946)	1,014	–	–	–	(37)	–	134	–	–	–	–	151	–	(1,042)	–	1,261
- Community Wastewater Management Systems	3	21,914	–	(8,218)	13,696	–	–	(56)	(363)	–	152	–	59	–	–	1,805	–	(9,532)	–	15,294
- Footpaths	3	20,082	–	(5,417)	14,665	–	–	(251)	(468)	–	1,208	–	15	–	–	1,263	–	(6,788)	–	16,432
- Guardrails	3	5,316	–	(1,524)	3,792	–	–	(40)	(123)	–	530	–	–	–	–	625	–	(1,882)	–	4,785
- Kerb & Gutter	3	43,515	–	(12,236)	31,279	–	–	(6)	(610)	–	35	–	318	–	–	4,151	–	(14,020)	–	35,166
- Playgrounds	3	2,117	–	(952)	1,165	–	–	(10)	(108)	–	–	–	–	–	–	107	–	(1,024)	–	1,154
- Retaining Walls	3	11,822	–	(3,869)	7,953	–	–	–	(205)	–	234	–	250	–	–	1,515	–	(6,232)	–	9,748
- Roads	3	289,871	–	(102,174)	187,697	–	–	(1,464)	(5,440)	–	8,198	–	208	–	–	37,810	–	(123,501)	–	227,010
- Sport & Recreation	3	20,593	–	(9,549)	11,044	–	–	(86)	(433)	–	1,746	–	15	–	–	416	–	(10,259)	–	12,701
- Stormwater	3	61,830	–	(23,828)	38,002	–	–	(13)	(778)	–	286	–	241	–	–	8,575	–	(29,754)	–	46,314
- Street Furniture	3	2,728	–	(931)	1,797	–	–	(13)	(112)	–	362	–	–	–	–	451	–	(1,125)	–	2,483
- Traffic Controls	3	2,111	–	(675)	1,436	–	–	–	(51)	–	–	–	–	–	–	374	–	(834)	–	1,759
- Other Infrastructure	3	–	2,232	(648)	1,584	–	–	(68)	(2)	–	19	–	–	–	–	45	–	2,227	(650)	1,577
Right-of-use assets		–	1,517	(1,322)	195	–	–	–	(246)	–	–	–	165	–	–	–	–	1,682	(1,568)	114
Plant and equipment		–	14,943	(5,920)	9,023	–	–	(585)	(1,096)	–	2,585	–	–	–	–	–	–	16,197	(6,270)	9,927
Furniture and fittings		–	754	(358)	396	–	–	(68)	(53)	–	29	–	–	–	–	–	–	710	(406)	304
Total infrastructure, property, plant and equipment		687,912	25,998	(221,322)	492,588	6,237	11,115	(3,089)	(12,270)	–	–	(1,137)	1,106	165	–	76,020	–	(269,869)	–	570,735
Comparatives		633,266	21,588	(211,565)	443,289	5,200	10,070	(3,557)	(10,479)	–	–	(124)	551	(4)	(416)	48,061	–	(221,322)	–	492,588

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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

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)

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)

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
(a) Trade and other payables				
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	-
Total trade and other payables	7,879	-	6,107	-

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

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 ¹	1,288	323	1,594	322
Total provisions	4,515	643	5,257	583

(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	
(a) Asset revaluation reserve						
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
Total asset revaluation reserve	322,268	77,178	–	–		399,446
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) Other reserves							
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
Total other reserves	111	2	–	(8)	–		105
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 reservesBiodiversity 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
(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 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)
Balances per Statement of Cash Flows		(14,662)	(6,536)

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) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		(2,277)	2,964
Non-cash items in income statements			
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>
Add (less): changes in net current assets			
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)
Net cash provided by (or used in) operations		<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	–
Amounts recognised in income statement		<u>1,271</u>	<u>551</u>
Total non-cash financing and investing activities		<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 ¹	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
Functions/Activities										
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	–	–
Total Functions/Activities	56,555	54,445	60,908	53,015	(4,353)	1,430	4,626	6,090	582,680	499,298

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

The activities relating to Council functions are as follows:

COMMUNITY & DEVELOPMENT

Animal Management, Communications, Community & 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 & Events, Financial Services, Governance & CEO Office, Information Services, OPeople and culture & Work Health & Safety.

ENVIRONMENT & INFRASTRUCTURE

Cemeteries, Civil Services, Community Wastewater Management System (CWMS), Emergency Management, Environment & Infrastructure Director's Office, LobethalmWoollenMill Precinct, Open Space Biodiversity, Open Space Operations, Property Management, Sport & 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
Financial assets and liabilities					
2024					
Financial assets					
Cash and cash equivalents	534	–	–	534	534
Receivables	6,679	235	–	6,914	6,914
Total financial assets	7,213	235	–	7,448	7,448
Financial liabilities					
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
Total financial liabilities	25,426	1,691	–	27,117	26,689
Total financial assets and liabilities	32,639	1,926	–	34,565	34,137
2023					
Financial assets					
Cash and cash equivalents	489	–	–	489	489
Receivables	3,059	186	–	3,245	3,244
Total financial assets	3,548	186	–	3,734	3,733
Financial liabilities					
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
Total financial liabilities	11,115	8,632	–	19,747	18,976
Total financial assets and liabilities	14,663	8,818	–	23,481	22,709

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
		22,479		14,951

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)

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
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Infrastructure	1,069	418
Plant and equipment	2,086	57
	<u>3,155</u>	<u>475</u>
These expenditures are payable:		
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>				
1. Operating Surplus Ratio				
Operating surplus	(4,353)	(7.7)%	2.6%	2.2%
Total operating income	56,555			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>				
2. Net Financial Liabilities Ratio				
Net financial liabilities	27,514	49%	42%	46%
Total operating income	56,555			
<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>				
Adjustments to Ratios				
<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>				
Adjusted Operating Surplus Ratio				
Operating surplus	(1,871)	(3.2)%	1.3%	1.0%
Total operating income	59,037			
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities	27,514	49%	42%	49%
Total operating income	56,555			
3. Asset Renewal Funding Ratio				
Asset renewals	11,105	106%	98%	115%
Infrastructure and Asset Management Plan required expenditure	10,434			

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
<p>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.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income		
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
Total Income	56,555	54,445
Expenses		
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
Total Expenses	60,908	53,015
Operating surplus / (deficit)	(4,353)	1,430
Less: grants, subsidies and contributions - capital	(544)	(292)
Adjusted Operating surplus / (deficit)	(4,897)	1,138
Net outlays on existing assets		
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
	1,947	836
Net outlays on new and upgraded assets		
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
	(2,416)	(3,592)
Annual net impact to financing activities (surplus/(deficit))	(5,366)	(1,618)

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
2024			
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	–	–	–
Balance at 30 June	36	79	115
2023			
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	–	–	–
Balance at 30 June	114	81	195

(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)
Balance at 30 June	115	197
Classified as:		
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)

\$ '000	2024	2023
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
Total amount recognised in profit or loss	447	612

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
Council's share of net income				
Joint ventures	62	150	3,933	2,631
Total Council's share of net income	62	150	3,933	2,631

((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
Total carrying amounts - joint ventures and associates		3,933	2,631

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)
Council's equity share in the joint venture or associate	112	148	2,259	1,091	1,562	1,392

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
The compensation paid to key management personnel comprises:		
Short-term benefits	2,027	1,767
Long-term benefits	53	4
Termination benefits	348	116
Total	2,428	1,887

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
- Treecover 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*.

General Purpose Financial Statements
for the year ended 30 June 2024

Independent Auditor's Report - Financial Statements

General Purpose Financial Statements
for the year ended 30 June 2024

Independent Auditor's Report - Internal Controls

General Purpose 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 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:

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 Adelaide Hills Council for the year ended 30 June 2023, 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*.

Auditor's Name

Audit Firm Name

Date: dd MMMM yyyy

Appendix 2

Year on Year Analysis

Operating Income

\$ 000's	2024	2023	Var	Comment
Rates	48,389	44,401	9%	An 8% increase in general rates due to the 6.9% increase in rates being applied plus
Statutory Charges	1,520	1,428	6%	Fees and Charges were increased by 7.9% in line with inflation with an additional \$100k being raised from fines and expiation fees following a recalibration of priorities with a renewed focus on enforcement.
User Charges	934	901	4%	Fees and Charges were increased by 7.9% in line with inflation. Outdoor dining fees were increased by an additional 20% as per savings strategies. Cemetery fees for interment rights for burial at Kersbrook Cemetery commenced in 2024 FY, plus new fees were introduced for memorial seat plaques, non-resident burials and an after hour surcharge.
Grants - capital	544	292	86%	Funding for Lobethal Centennial Hall (\$15k) plus Special Local Roads Funding (\$529k) offset by LRCIP (\$292k) of funding received in 2023 FY.
Grants - operating	4,081	6,090	-33%	Impacted by the non-receipt of financial assistance grants in June 2024 resulting in a \$2.1m variance YOY.
Investment income	35	37	-5%	Negligible.
Reimbursements	398	306	30%	Higher reimbursements for AHBTC for utilities (\$40k) and contributions towards road works and tree mitigation works received from DIT.
Other income	512	821	-38%	Higher insurance recoveries received due to storm events during 2024 have been offset by \$500k in settlement proceeds and \$18k in proceeds for the sale of significant environmental benefit credits (SEB) received in 2023 FY.
Net gain - equity	142	169	-16%	Performance of Council subsidiaries.
Total income	56,555	54,445	4%	

Operating Expenditure

\$ 000's	2024	2023	Var	Comment
Employee Costs	21,915	20,693	6%	Impact of 8.15% EDA uplift, higher vacancy savings in 2024 FY, offset by lower capitalisation of salaries to capital projects.
Materials, contracts and other expenses	25,886	21,273	22%	Larger work in progress write offs, contract labour significantly higher due to the higher number of employee vacancies, additional recruitment costs, as well as higher costs for insurance and storm events.
Depreciation	12,270	10,479	17%	Revaluation of buildings and roads and the application of an 8% correction uplift being applied to all assets.
Finance Costs	758	551	38%	Higher than expected interest rates on increased borrowings.
Net loss - equity	79	19	316%	Performance of Council subsidiaries.
Total expenditure	60,908	53,015	15%	

Appendix 3

*Annual Completion Report and
Auditor Independence Statement*

Adelaide Hills Council

Annual audit completion report

Year ended 30 June 2024





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Dear Audit Committee Members

We are pleased to present this report to the Audit Committee of Adelaide Hills Council ('AHC' or the 'Council') in relation to the 30 June 2024 annual audit.

As at the date of this report, we have substantially completed our audit and subject to the satisfactory resolution of the matters outlined in the Executive Summary, we expect to issue an unmodified audit report.

We have set out in this document the significant matters arising from our audit. This summary covers those matters we believe to be material in the context of our work.

We look forward to the Audit Committee meeting on 21 October 2024 where we will have the opportunity to discuss this report.

Should you require clarification on any matter in this report before this date, please do not hesitate to contact me on +61 8 7324 6147

We would like to take this opportunity to extend our appreciation to management for their assistance and cooperation throughout the course of our audit.

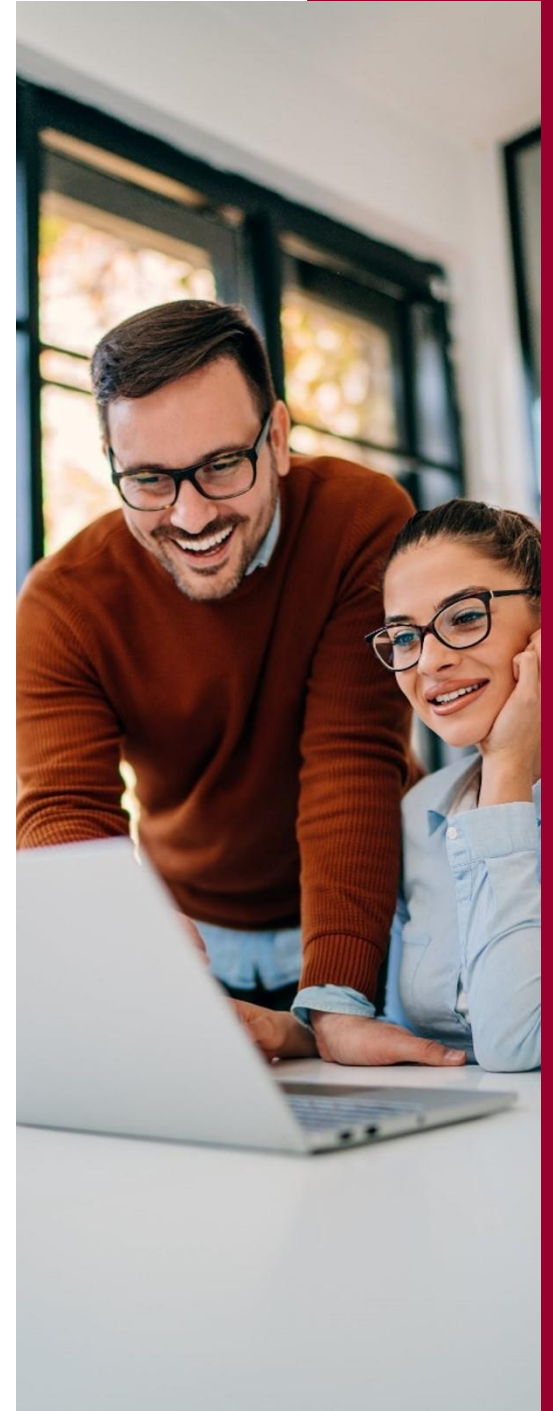
Yours faithfully



LINH DAO

Engagement partner

Adelaide, 16 October 2024



Executive summary

Purpose

The purpose of this report is to communicate significant matters arising from our audit to the Audit Committee. This report has been discussed with management.

Scope

Our audit was conducted in accordance with Australian Auditing Standards and the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* for the year ended 30 June 2024.

Status of the audit

Our audit of the financial report is substantially complete. We expect to issue an unmodified audit report, subject to satisfactory completion of the following:

- Final review of drafted financial statements
- Review of subsequent events post 30 June 2024
- Receipt of written management representations on various matters; and
- Receipt of formally adopted financial statements and agreement of these to the draft financial statements provided to us to date.

A draft of the proposed audit report is included at Appendix 3.

Summary of misstatements

We have not identified any corrected or uncorrected misstatements during our audit.

Areas of audit focus

In performing our audit, we have identified those matters that, in the auditor's judgement, were of the most significance in the audit of the financial report. Our audit procedures also focused on areas that were considered to represent significant and elevated risks of material misstatement. These areas of focus are outlined below:

- Revaluation of infrastructure, property, plant and equipment
- Accounting treatment of Capital Work in Progress (WIP)
- Management override of internal controls
- Cut-off of grant funding and accuracy of any amounts deferred on 30 June 2024.
- Measurement of rehabilitation liabilities

Refer to the relevant section for details on the key audit matters, significant risk areas and other areas focused on during the audit.

Areas of audit focus

In assessing the risks of material misstatement at the planning phase, we used a spectrum of risk based on the likelihood of a misstatement occurring and the magnitude of the misstatement in the context of our materiality. Our audit procedures focused on areas that were considered to represent risks of material misstatement.

Revaluation of infrastructure, property, plant and equipment		
Description	Audit work performed	Summary of findings
<p>Council's infrastructure, land and buildings are carried at valuation. There is a risk that these balances are misstated as a result of the application and inappropriate valuation methodologies, or incorrect underlying assumptions.</p>	<p>We evaluated the competence, capability and objectivity of the independent experts, if any, obtained an understanding of their work and evaluated its appropriateness.</p> <p>Particular attention was paid to the audit of the revaluation of building assets because of the delays in the prior year regarding validation of indexation based asset valuation data. We reviewed the process undertaken by management regarding the revaluation, performed audit procedures and checked the disclosures made for compliance with applicable Australian Accounting Standards.</p> <p>We reviewed the movement in respective asset revaluation reserves to verify the accuracy and appropriateness of the fair value changes during the year.</p>	<p>Council undertook valuations of infrastructure assets and land & buildings this year, using a combination of external experts as well as the indexation method, which resulted in a net increase of \$76mil credited to asset revaluation reserve for the year.</p> <p>The size of this increase reflected the way in which these assets had been revalued last year. Because of the high inflation rate, and uncertain as to how long such condition would last, in 2023 management calculated the revaluations by applying an adjusted Producer Price Index ('PPI') based on a 5, 10 or 20 year average index rather than the PPI rate that applied at the end of 2023.</p> <p>Given that high inflation rates continued through FY2024, management reverted to estimating the revaluation based on the year-end PPI applied to assets on hand at year-end. As a result, the revaluation increment for the year includes an element of 'catch-up' from the prior year.</p> <p>We recommend management continue to streamline the revaluation process, ensure consistency in the estimate/ judgement making process and have them clearly documented to support position taken.</p> <p>Furthermore, we were advised that for a number of classes of assets, there were no readily available information as to when a condition assessment was last independently undertaken. Condition assessment is a critical part of the current replacement cost valuation method. We recommend management review and undertake a condition asset audit as appropriate.</p> <p>No other exceptions were noted.</p>

Areas of audit focus *continued*

Accounting treatment of Capital Work in Progress (WIP)		
Description	Audit work performed	Summary of findings
<p>There is a risk that the accounting treatment of items captured within capital WIP may not be in accordance with Australian Accounting Standards.</p>	<p>We obtained the WIP schedule and reviewed in detail a sample of projects outstanding at the end of the year to check if they are likely to generate assets. We have also reviewed a sample of assets transferred out of the Capital WIP to check that the categorisation and value allocated to the relevant fixed asset class is appropriate.</p>	<p>Council reported a WIP balance of \$5.7mil at 30 June 2024, \$4.5mil of this related to FABRIK which was completed in the first quarter of FY2025 and will be capitalised in the new financial year.</p> <p>We noted \$603k in the WIP carried forward balance related to the AHBTC Capital Divestment project. This represents capital work undertaken in relation to one surplus asset that Council expects to divest in the future. The project has been ongoing for a number of year, and though the balance is not material, we recommend management reassess whether the costs continue to meet the capitalisation requirements under AASB 116 and either capitalise the cost directly to the associated land & buildings, or write off through the surplus or deficit as appropriate.</p> <p>Furthermore, during the year \$1.14mil in carried forward WIP balance into FY2024 was written off. \$218k of this was debited directly to the revaluation reserve and the remaining \$919k was recognised through the surplus or deficit for the year. A larger portion of expense written off was related to various IT projects that would not have met the capitalisation criteria set out in AASB 138.</p>

Areas of audit focus *continued*

Management override of internal controls

Description	Audit work performed	Summary of findings
Australian Auditing Standards require that we presume there is a risk that management has the ability to manipulate accounting records and override control that otherwise appear to be operating effectively.	<p>Our response includes a review of key internal controls at the Council to mitigate the risk of management override.</p> <p>We tested the appropriateness of journal entries and other adjustments made in the preparation of the financial report. We also reviewed accounting estimates for bias and evaluated the business rationale (or lack of) of any significant transactions that are outside of the normal course of business or that otherwise appear to be unusual.</p>	We did not identify any evidence of misstatement due to management override of internal controls.

Cut-off of grant funding and accuracy of any amounts deferred on 30 June 2024

Description	Audit work performed	Summary of findings
There is a risk of error in the calculation of grant income recognised and deferred at the end of the year by reference to grant agreements and Australian Accounting Standards	We obtained the schedule of grant income recognised and deferred at year-end. We selected a sample of grants and obtained the agreements to review in detail and test that they have been recognised in accordance with AASB 15 <i>Revenue from Contracts with Customers</i> and AASB 1058 <i>Income of Not-for-Profit Entities</i> .	Though no misstatements were identified, we have noted one control deficiency relating to grant management which has been included in the 'Internal Controls' section of this report.

Areas of audit focus *continued*

Measurement of rehabilitation liabilities		
Description	Audit work performed	Summary of findings
Council has made provision for its monitoring and rehabilitation obligations regarding 3 formal landfill sites. There is a risk of error that the liabilities are not measured in accordance with the requirements of AASB 137 <i>Provisions, Contingent Liabilities and Contingent Assets</i> .	We have inquired the management of the treatment of provisions made as at the reporting date. We audited the accounting treatment by reference to supporting documents including engagement letter with external expert, and their advice. We also evaluated if relevant disclosures made to the financial statements are in accordance with the applicable reporting framework.	We noted that management has assessed that no additional provision is required regarding Council's monitoring and rehabilitation obligations at reporting date. We reviewed this and were satisfied that the assessment was supported by independent experts' advice. We will continue to monitor developments in this area, and reassess the accounting for provision in future years.

OTHER MATTERS

Salaries & Wages Capitalisation

Previously Council capitalised salaries and wages to capital project based on the role specific assumptions. During the year, management undertook a retrospective review and noted that this practice resulted in a higher capitalisation rate. This was mostly due to the changes in staff roles over the year and as a result, management revised their estimate for capitalisation rate for capital project. We recommend management continue to reassess the assumptions and revisit the estimate in FY2025 based on observable data from detailed timesheets.

Internal control

Current year

In accordance with ASA 265 *Communicating Deficiencies in Internal Control to Those Charged with Governance and Management*, we are required to communicate in writing, significant deficiencies in internal control identified during our audit to those charged with governance on a timely basis.

The standard defines a deficiency in internal control as:

1. A control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial report on a timely basis; or
2. A control necessary to prevent, or detect and correct, misstatements in the financial report on a timely basis is missing.

Significant deficiency in internal control means a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgement, is of sufficient importance to merit the attention of the Audit Committee.

The matters being reported are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to the Audit Committee.

Current period

Other deficiency in internal control	Potential effects	Recommendation	Management comments
1 Though Council has a process in place to monitor lease/ rent payments, there is no formal regular reviews conducted to ensure lease agreements and other Council facilities contracts are being met.	No process may lead to loss of income or income not recorded at all	It is recommended that management develop and put in place guidance to standardise the process of recording of lease agreements as well as updating for ongoing changes. It is also recommended management explore whether Council's system can accommodate automatic reminders to be sent to relevant personnel when leases are up for renewal.	In the absence of a property management system or a leases, Licenses and other property Agreements register there are material challenges in meeting this recommendation. In the interim action, the Property team will investigate available functionality that can set automatic reminders of Lease expiry and rental reviews and renewals. For a longer-term solution Management will put this forward as a budget initiative to address this a part of its recommendation within the draft Building Asset Management Plan which will come to the Council in the latter part of 2024.

Internal control *continued*

Other deficiency in internal control	Potential effects	Recommendation	Management comments
<p>2 Council has a Disposal of Asset Policy however the policy is very high level and does not provide detailed guidance around the delegation of authority regarding assets being disposed, or the process of disposing the assets from the fixed asset system or the General Ledger</p>	<p>Lack of detailed guideline and documented procedures might result in inconsistencies in the asset disposal process or errors in the financial statements/ fixed asset system.</p>	<p>It is recommended that management develop detailed guideline around asset disposal process, which is consistent with Council's policy.</p>	<p>Management will consider the existing policy and determine the optimal way to set out the required guidance on asset disposals and the associated delegations.</p>
<p>3 We note that the Accounting System can only generate a number of reports including Debtors and Creditors Listing in real time. This means month-end and year-end reconciliation process requires significant manual intervention.</p>	<p>Manual intervention as part of the reconciliation process increases the risk of misstatements and inefficiency in the financial reporting process.</p>	<p>It is recommended that management explore the option of automating the process with the IT application supplier.</p>	<p>Whilst the Administration acknowledges the validity of the recommendation, from a practical perspective it is unworkable.</p> <p>Councils core Finance systems are no longer current and receive a minimal level of support. Developing further functionality is no longer possible. The Administration are in the process of preparing a review of Councils system architecture which will consider the options open to Council to address these and related issues.</p>
<p>4 We note that accrued income for 2 LRCIP fundings (Phase 2 and Phase 3) from FY2023 remains outstanding at 30 June 2024.</p> <p>We also noted that with regard to one Black Spot program funding, no invoices for progressive payments were made over the past</p>	<p>Lack of timeliness in invoicing and following up on grant fundings might result in loss of fundings, and misstatements in the financial reporting process.</p>	<p>We recommend management revisit and improve the grant management process:</p> <ol style="list-style-type: none"> 1. Considering involving Finance in the grant application process; 2. All grant agreements that Council entered into are stored 	<p>The Administration implemented a grant register for financial year end 2022/23 and have found significant benefits from the increase in control that it brings. Initiating further organisational wide controls that will enhance its application as per the recommendations are supported.</p>

Internal control *continued*

Other deficiency in internal control	Potential effects	Recommendation	Management comments
<p>2 years though Council is entitled for quarterly invoice and payments.</p> <p>This was because Finance was not made aware of the Grant arrangement and grant register is often updated based on funding receipt rather than at the time an agreement was entered into by Council.</p>		<p>centrally and accessed to by both Asset and Finance teams;</p> <p>3. Regularly review of grant-funded project performance during the year to ensure milestone payments are invoiced timely.</p>	<p>These controls should include a requirement that all grant applications are subject to a final approval by Finance and that Finance should be notified of all responses from granting bodies. Further, we recommend that more comprehensive business cases be prepared for the Annual Business Plan and Budget process such that all budgeted grants are fully accounted for in the budget.</p>

Follow up on prior period findings

We have detailed below the current status of matters relating to internal control that have been raised in prior communications and are not referred to in the current period findings.

Description of matter	Date previously communicated	Current status	Management comments
<p>1 It was noted from our testing that two Council staff members in the payroll team have access and editing rights to the Creditor Masterfile which is beyond the person's role and responsibility.</p>	<p>14 June 2023</p>	<p>Resolved</p>	<p>User access has been updated and the two staff's access have been removed from editing the Creditor's Masterfile.</p>

Other reporting requirements

Independence and ethics

In conducting our audit, we are required to comply with the independence requirements of *the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 and Part 4A of APES 110 Code of Ethics for Professional Accountants (including Independence Standards)*.

We have obtained independence declarations from all staff engaged in the audit.

We also have policies and procedures in place to identify any threats to our independence, and to appropriately deal with and if relevant mitigate those risks.

We have not become aware of any issue that would cause any member of the engagement team, BDO or any BDO network firm to contravene any ethical requirement or any regulatory requirement that applies to the audit engagement.

BDO has not provided any other services during the audit to Adelaide Hills Council.

The *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* requires the lead auditor to make a declaration to the directors regarding independence. We are in a position to make this declaration, a draft of which has been included at Appendix 2.

Non-compliance with laws and regulations

We have made enquiries in relation to any non-compliance with laws and regulations during the course of our audit. We have not identified any instances of non-compliance with laws and regulations as a result of our enquiries.

Fraud

Management have confirmed that there were no matters of fraud identified for the period under audit, or subsequently. It should be noted that our audit is not designed to detect fraud however should instances of fraud come to our attention we will report them to you.

We have not identified any instances of fraud during the course of our audit.

Appendices

Appendix 1 New developments

Upcoming changes in financial reporting

Amendments to AASB 101 for classifying liabilities as current or non-current

Effective for annual reporting periods beginning on or after 1 January 2024, there are three main changes to the classification requirements within AASB 101 *Presentation of Financial Statements*:

- The right to defer settlement must exist at the end of the reporting period. If the right to defer settlement is dependent upon the entity complying with specified conditions (covenants), the right to defer only exists at reporting date if the entity complies with those conditions at reporting date (paragraph 72B).
- Classification is based on the right to defer settlement, and not intention (paragraph 73).
- If a liability could be settled by an entity transferring its own equity instruments prior to maturity (e.g. a convertible bond), classification is determined without considering the possibility of earlier settlement by conversion to equity, but only if the conversion feature is classified as equity under AASB 132 *Financial Instruments: Presentation* (paragraph 76B).

Classifying loans can be complicated where there has been a breach of a loan covenant, and can depend on whether and when the lender has provided a waiver or a period of grace. Our [publication](#) includes a flowchart and detailed examples to assist in this analysis.

Where a liability could be settled by an entity transferring its own equity instruments, such as for a convertible bond or note, this [publication](#) provides examples to assist with appropriate classification.

As these amendments apply for the first time to the 30 June 2025 balance sheet (and 30 June 2024 comparative balance sheet and 1 July 2023 opening balance sheet), at 30 June 2024, companies are in a position to assess the impacts regarding these changes. Entities must quantify the effect of any reclassification on current and non-current liabilities as part of disclosures about the effect of new standards issued that are not effective as at 30 June 2024.

IFRS 18 *Presentation and Disclosure in Financial Statements*

On 9 April 2024, the International Accounting Standards Board issued IFRS 18 *Presentation and Disclosure in Financial Statements*, a new financial statements presentation standard to replace IAS 1 *Presentation of Financial Statements*. You can read more about this in our [recent publication](#).

The changes require income and expenses to be classified into five categories - investing, financing, income taxes, discontinued operations and operating (which is the residual category). Classification follows an entity's 'main business activities' so may differ from one entity to another. The Statement of Profit or Loss also includes two mandatory subtotals:

- Operating profit or loss - this is a sub-total of all income and all expenses classified as operating
- Profit or loss before financing and income taxes - this is the sub-total of operating profit or loss, and all income and expenses classified as investing.

There are also changes to the Statement of Cash Flows, including how interest and dividend cash inflows and interest cash outflows are classified.

Lastly, the financial statements must include new disclosures in single note about 'management-defined performance measures' such as earnings before interest, taxes, depreciation and amortisation (EBITDA), 'adjusted profit', operating profit excluding recurring items, etc.

Appendix 1 New developments *continued*

The new disclosures apply to 'management-defined performance measures' if they are used in public communications outside the financial statements, to communicate to users of financial statements, management's view of an aspect of the entity's financial performance.

They do not apply to certain specific sub-totals in the Statement of Profit or Loss such as gross profit. They also do not apply to social media posts and oral communications, and to non-IFRS information based on financial measures that are not performance-related (such as measures based only on the financial position of the entity). Also, they do not apply if an entity makes no public communications (as may be the case for private companies).

The changes are effective for annual periods beginning on or after 1 January 2027.

If you have any questions or require more information regarding upcoming changes in financial reporting , please contact our [IFRS & Corporate Reporting team](#).

Appendix 2 Sustainability assurance

Climate related financial disclosures

Legislation to mandate Climate Reporting in Australia was passed by the Senate on 22 August 2024, with Royal Assent expected soon. The start date will be for years commencing 1 January 2025, with a phase-in period for entities of different sizes and types. Entities required to prepare and lodge financial reports with the Australian Securities and Investments Commission (ASIC) under Chapter 2M of the Corporations Act 2001 will have to prepare sustainability reports, but only if they meet certain criteria. In particular, entities that do not meet the size threshold tests in section 292A and are neither NGER reporters or asset owners, will not have to prepare climate reports.

Where will it be disclosed?

Climate-related disclosures would be required within a sustainability report forming part of the annual report. The sustainability report will be required by the *Corporations Act 2001* and consist of:

- The climate statements
- Notes to the climate statement
- Any statements prescribed by legislation
- The director's declaration.

ASIC says: Start preparing for climate reporting now

Climate reporting represents the biggest changes to financial reporting and disclosures standards in a generation.

Key actions to take now

Risk Disclosure: Balance mandatory and voluntary disclosures, considering stakeholder needs, as this can be seen as a strategic work program vs a compliance activity.

Internal Capability: Train employees or build capability to allocate resources effectively. Given that this is a new area, capability and capacity can be inhibitors.

Data Quality and Technology Constraints: Given that some of this information will be being captured and generated for the first time, govern data and assess technology readiness.

Process Maturity and Change Management: Align processes, manage change effectively, and ensure people across the end-to-end process understand the "why".

Appendix 2 Sustainability assurance *continued*

When will climate-related reporting be mandated?

The following table outlines the criteria and size thresholds for climate reporting, as well as the first mandatory reporting period end, assuming the entity has a 30 June reporting date. The start date for the final legislation is 1 January 2025.

Large entities and their controlled entities meet at least two of three criteria				National Greenhouse Energy Reporting (NGER) reporters	Asset owners	First mandatory reporting period
	Consolidated revenue	EOFY consolidated gross assets	EOFY year employees			
Group 1	\$500 million or more	\$1 billion or more	500 or more	Above NGER publication threshold	N/A	30 June 2026
Group 2	\$200 million or more	\$500 million or more	250 or more	All other NGER reporters	\$5 billion assets under management or more	30 June 2027
Group 3	\$50 million or more	\$25 million or more	100 or more	N/A	N/A	30 June 2028

1: Asset owners can only be registered schemes, registrable superannuation entities or retail CCIVs

Your sustainability roadmap

We've created a practical roadmap to guide your implementation of mandatory climate-related disclosures as well as your sustainability journey. It outlines the essential activities and their deadlines. This roadmap has been drafted for an entity with a 30 June year-end.

Though Council is not required to report under Corporations Act, we have included the suggested best practice roadmap if Council were a Group 2 entity for the mandatory climate purpose in the following page.

Group 2 entities: Best practice roadmap

Project streams			30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028
1	COMPLIANCE FOCUS: Carbon footprint measurement	Scope 1 and 2 greenhouse gas (GHG) emissions		<ul style="list-style-type: none"> Set carbon inventory boundary Develop a Basis of Preparation (carbon accounting methodology) Measure and report internally Scope 1 & Scope 2 GHG emissions 	<ul style="list-style-type: none"> Improve measurement and report internally Scope 1 & Scope 2 GHG emissions Set targets in relation to Scope 1 & 2 GHG emissions Conduct an assurance readiness assessment 	Mandatory calculation and external reporting of Scope 1 and 2 GHG emissions	
		Scope 3 GHG emissions		Initial measurement (significant estimation) and report internally Scope 3 GHG emissions	Improve measurement (significant estimation) and report internally Scope 3 GHG emissions	<ul style="list-style-type: none"> Improve measurement (less estimation) and report internally Scope 3 GHG emissions Set targets in relation to Scope 3 GHG emissions Conduct an assurance readiness assessment 	Mandatory calculation and external reporting of Scope 3 GHG emissions
2	COMPLIANCE FOCUS: Climate related disclosure	TCFD	Include <u>some TCFD disclosures</u> in the annual report with a focus on the following pillars: <ul style="list-style-type: none"> Governance; and Strategy 	Include <u>all TCFD disclosures</u> in the annual report, including the following pillars: <ul style="list-style-type: none"> Governance Strategy Risk Management Metrics and Targets 		TCFD disclosures replaced by IFRS S2	
		IFRS S2 and Australian equivalent		Conduct an IFRS S2 (and Australian equivalent) gap analysis	<ul style="list-style-type: none"> Conduct a material climate risk assessment Prepare a scenario analysis Financial modelling of impact on financial statements Prepare draft IFRS S2 (and Australian equivalent) disclosures for internal use 	Mandatory reporting of all IFRS S2 (and Australian equivalent)	
3	STRATEGIC FOCUS: Sustainability related strategy disclosure	IFRS 51		<u>Activate sustainability strategy</u> <ul style="list-style-type: none"> Step 1: ASSESS - Current state assessment Step 2: PRIORITISE - Materiality assessment (stakeholder engagement) Step 3: COMMIT - Identify gaps 	<ul style="list-style-type: none"> Step 4: MEASURE - Commit and measure to address gap identified Step 5: REPORT - Prepare separate voluntary sustainability report Conduct an IFRS S1 gap analysis 	Continuous improvement of reporting to stakeholders (e.g. separate voluntary reporting)	

Appendix 3 Proposed audit report

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's 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.

Appendix 3 Proposed audit report *continued*

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

This description forms part of our auditor's report.

BDO Audit Pty Ltd

Linh Dao
Director

Adelaide, XX Month 2024

Appendix 3 Proposed audit report *continued*

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 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.

Appendix 3 Proposed audit report *continued*

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.

BDO Audit Pty Ltd

Linh Dao
Director

Adelaide, XX Month 2024

Appendix 4 Auditor independence declaration

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, XX Month 2024

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We have prepared this report solely for the use of Adelaide Hills Council. As you know, this report forms part of a continuing dialogue between the company and us and, therefore, it is not intended to include every matter, whether large or small, that has come to our attention. For this reason we believe that it would be inappropriate for this report to be made available to third parties and, if such a third party were to obtain a copy of this report without prior consent, we would not accept any responsibility for any reliance they may place on it.

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Appendix 4

2023-24 Actual to Budget Comparison

Report on Financial Results for Adelaide Hills Council 2023-24

Statement of Comprehensive Income

for the year ended 30 June 2024

	Actual	Budget	Variance	Variance	Commentary
	\$000's	\$000's	\$000's	%	
INCOME					
Rates	48,389	48,422	33	0.07%	Woolworths Shop Fire resulting in objection to property valuation \$30k + SBA levy \$3k
Statutory charges	1,520	1,526	6	0.39%	Lower than anticipated development services fees (\$25k) offset by higher registration & expiation fees for dogs/cats (\$15k) and parking expiations (\$6k)
User charges	934	1,005	71	7.06%	Individually immaterial items
Grants, subsidies and contributions - capital	544	0	-544	0.00%	Funds of \$544k received were all unbudgeted and reallocated from amounts received for new/upgraded assets. There were no grants received for capital projects.
Grants, subsidies and contributions - operating	4,081	5,124	1,043	20.36%	\$1.698m in budgeted untied financial assistance grants was not received until July 2024, offset by \$672k of funds received that was not budgeted for and \$32k reallocated from amounts received for new/upgraded assets.
Investment income	35	25	-10	-40.00%	Higher than forecast interest rates
Reimbursements	398	281	-117	-41.64%	Private road works for DIT (\$28k) + higher than budgeted reimbursements from AHBTC (\$72k) + general property reimbursments (\$13k)
Other income	512	538	26	4.83%	Individually immaterial items
Net gain - equity accounted council businesses	142	100	-42	-42.00%	Share of operating result in AHRWMA
Total income	56,555	57,021	466		

Statement of Comprehensive Income

for the year ended 30 June 2024

	Actual	Budget	Variance	Variance	Commentary
	\$000's	\$000's	\$000's	%	
EXPENSES					
Employee costs	21,915	22,268	353	1.59%	Vacancy savings during the year (\$890k) have been offset by addn employee leave provisions (LSL up \$18k + AL up \$185k = \$205k) impacted by 8.15% EDA & capitalised costs not allocated of approx 7 FTE (\$969k). Drop in FTE from 186 for 2023-24 compared to 200 reported for 2022-23 has been offset by uplift in contract labour.
Materials, contracts and other expenses	25,886	22,092	-3,794	-17.17%	Primarily contract labour hire \$1.189m more than budget due to position vacancies (primarily offset by vacancy management), \$855k additional work in progress write off, \$151k in short term leasing hire, \$100k for electrical work unbudgeted primarily at FABRIK, \$90k legal fees, \$76k insurance, \$68k for landfill monitoring/remediation, \$66k for tree management in line with storm events, \$50k in additional recruitment costs
Depreciation, amortisation and impairment	12,270	11,520	-750	-6.51%	In 2023 an adjusted Producer Price Index (PPI) was applied due to the uncertainty of high inflation rates at that time. The continuation of high inflation resulted in the actual PPI being applied to assets in 2024. As such there was an uplift of 8% correction catchup of depreciation expense due to foregone indexation in prior years.
Finance costs	758	582	-176	-30.24%	Higher than expected interest rates (LGFA overdraft) + increase in borrowings during the year compared to prior years (primarily driven by new capital works)
Net loss - equity accounted council businesses	79	0	-79	0.00%	
Total expenses	60,908	56,462	-4,446		Share of operating result in EWMA + GRFMA
Operating surplus / (deficit)	-4,353	559	4,912		

Statement of Comprehensive Income

for the year ended 30 June 2024

	Actual	Budget	Variance	Variance	Commentary
	\$000's	\$000's	\$000's	%	
Physical resources received free of charge	1,106	0	-1,106	0.00%	Gifted assets from developments being undertaken at Charleston and Woodforde. Stormwater (\$272k), kerb and gutter (\$238k), retaining walls (\$219k), roads (\$208k), footpaths (\$89k), CWMS (\$59k) and Other (\$5k). Sport & recreation (\$15k) relates to the playing surface for cricket at Stirling.
Asset disposal and fair value adjustments	-2,307	-50	2,257	-4514.00%	Includes the carrying amount of assets renewed or directly replaced in the period. Gains made on the sale/disposal of Heavy and Light Fleet (\$197k) have been offset by losses on Other Infrastructure, mostly Roads (\$1.464m), Footpath (\$251k), Bridges (\$237k) and Buildings (\$192k)
Amounts received specifically for new or upgraded assets	3,277	3,728	451	12.10%	\$576k of funding was received for the renewal and/or replacement of assets. This funding is classified under grants, subsidies and contributions. An additional \$32k was received for the Aldgate, Bridgewater, Crafers & Stirling stormwater management plan which was unbudgeted. There is \$125k of FABRIK grants received recognised as deferred income.
Net surplus / (deficit)	-2,277	4,237	6,514		

Statement of Comprehensive Income

for the year ended 30 June 2024

	Actual	Budget	Variance	Variance	Commentary
	\$000's	\$000's	\$000's	%	
OTHER COMPREHENSIVE INCOME					
Capital WIP write-off prior years	-218	0	218	0.00%	WIP write-off of prior year capital projects no longer going ahead. Garrod renovation (\$100k), Woodside Pool (\$70k) and Stirling Rotunda (\$48k)
Changes in revaluation surplus - I,PP&E	76,020	5,300	-70,720	-1334.34%	The movement represents an accounting adjustment for the asset revaluations conducted during the year for Land and Buildings and a desktop indexation for all other asset categories. The application of the Producer Price Index at current levels rather than an adjusted PPI has meant the revaluation increment for 2024 includes an element of catch up from prior years.
Other equity adjustments - equity accounted council businesses	42	0	-42	0.00%	Adjustment related to GRFMA
Share of other comprehensive income - equity accounted council businesses	1,197	0	-1,197	0.00%	Primarily GRFMA - AHC share of ARR movement which increased by over \$21m from 22-23 due to the revaluation of the Bruce Eastick North Para Flood Mitigation Dam based on replacement cost.
Total other comprehensive income	77,041	5,300	-71,741		
Total comprehensive income	74,764	9,537	-65,227		

1. GRFMA: Gawler River Flood Management Authority
2. EWMA: East Waste Management Authority
3. AHRWMA: Adelaide Hills Region Waste Management Authority

Report on Financial Results for Adelaide Hills Council 2023-24

Statement of Financial Position

for the year ended 30 June 2024

	Actual \$000's	Budget \$000's	Variance \$000's	Variance %	Commentary
ASSETS					
Current assets					
Cash and cash equivalent assets	534	489	-45	-9.20%	Cash on hand in the bank as at 30 June 2024
Trade and other receivables	7,208	3,573	-3,635	-101.74%	Primarily Amy Gillett Bikeway (\$2.860m) + Way 2 Go (\$8k) funding for safety improvements from Dept for Infrastructure & Transport + Advance Care Directives (\$50k) funding from Office for Ageing Well (SA Health), \$530k for prepayments of future expenditure.
Inventories	10	17	7	41.18%	Lower levels of stock on hand held at 30 June 2024
Total current assets	7,752	4,079	-3,673		
Non-current assets					
Trade and other receivables	260	0	-260	0.00%	Seniors postponed rates (\$235k) increased from prior years, prepayments (\$25k) for future years. Not previously recognised as non-current asset so no budget assigned.
Equity accounted investments in council businesses	3,933	2,731	-1,202	-44.01%	Equity share of increase is primarily due to the recognition of \$1.197m for GRFMA revaluation of the Bruce Eastick North Para Flood Mitigation Dam
Infrastructure, property, plant and equipment	570,735	507,600	-63,135	-12.44%	Movements in the capital program (fewer assets/projects undertaken during 23-24 \$5m), loss on disposal of assets (\$2m) offset by revaluations uplift (\$70m primarily Buildings & Roads).
Total non-current assets	574,928	510,331	-64,597		
TOTAL ASSETS	582,680	514,410	-68,270		

Statement of Financial Position
for the year ended 30 June 2024

	Actual \$000's	Budget \$000's	Variance \$000's	Variance %	Commentary
LIABILITIES					
Current liabilities					
Trade and other payables	7,879	6,107	-1,772	-29.02%	Timing of payments received in advance for projects to be delivered in future years. Amy Gillett \$2.364m, Changing Places grant (Fabrik bathroom facilities) \$125k, Advance Care Directives (\$50k), Way 2 Go Funding contribution to safety initiatives (\$7k), + Museums & Collections grant (\$36k).
Borrowings	20,896	10,687	-10,209	-95.53%	\$5m LGFA Debenture Loan 28 is due to be repaid in June 2025 so has moved from non-current to current. Higher borrowings due to the decline in operating result.
Provisions	4,515	4,830	315	6.52%	Employee provisions for LSL & AL have been impacted by the 8.15% pay rise for 23-24. Future restoration costs charged to the provision for Ashton have been revised downwards compared to 22-23. An operating budget line has now been created of \$175k. Only \$50k was added to the Ashton provision.
Total current liabilities	33,290	21,624	-11,666		
Non-current liabilities					
Borrowings	1,583	10,266	8,683	84.58%	\$5m LGFA Debenture Loan 28 moved from non-current to current.
Provisions	643	583	-60	-10.29%	Employee provisions for LSL increased \$8k impacted by the 8.15% pay rise for 23-24. Movement of \$50k higher in the expected future monitoring costs for Mt Charles & Heathfield landfills than in prior years.
Total non-current liabilities	2,226	10,849	8,623		
TOTAL LIABILITIES	35,516	32,473	-3,043		
Net assets	547,164	481,937	-65,227		

Statement of Financial Position
for the year ended 30 June 2024

	Actual \$000's	Budget \$000's	Variance \$000's	Variance %	Commentary
EQUITY					
Accumulated surplus	147,613	154,258	6,645	4.31%	A result of the Net Deficit position. Refer to Statement of Comprehensive Income
Asset revaluation reserves	399,446	327,568	-71,878	-21.94%	Movement as a result of revaluations in the period
Other reserves	105	111	6	5.41%	\$6k movement in Torrens Valley Community Ctr Op Shop, \$2k for Biodiversity bushcare activities, offset by \$2k in income received for the removal of regulated or significant trees.
Total council equity	547,164	481,937	-65,227		
Total equity	547,164	481,937	-65,227		

Appendix 5
Management Representation Letter

Ms Linh Dao
Director
BDO Audit Pty Ltd
Level 7, BDO Centre
420 King William Street
ADELAIDE SA 5000

18 October 2024

Dear Linh

AUDIT FOR YEAR ENDED 30 JUNE 2024 OF ADELAIDE HILLS COUNCIL

This representation letter is provided in connection with your audit of the financial report of Adelaide Hills Council for the year ended 30 June 2024, for the purpose of expressing an opinion as to whether the financial report presents fairly in accordance with the Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

We confirm that to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purposes of appropriately informing ourselves:

Financial report

1. We have fulfilled our responsibilities, as set out in your engagement letter dated 2 February 2024, for the preparation for the financial report in accordance with Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*; in particular that the financial report presents fairly in accordance therewith.
2. We have established and maintained adequate internal controls to facilitate the preparation of a reliable financial report, and adequate records have been maintained. All deficiencies in internal control of which we are aware have been communicated to you.
3. We confirm that the selection and application of accounting policies is still appropriate, and that there have been no changes to the accounting policies applied in the previous annual financial statements or the methods used in applying them.
4. We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
5. The entity has satisfactory title to all assets, and there are no liens or encumbrances on such assets that have not been disclosed, nor has any asset been pledged as collateral.

6. All significant judgments related to accounting estimates have considered all relevant information of which management is aware and the selection or application of the methods, assumptions and data used by management in making the accounting estimates are consistent and appropriate.
7. The assumptions used in determining accounting estimates and related disclosures appropriately reflect management's intent and ability to conduct specific courses of action on behalf of the entity.
8. Disclosures related to accounting estimates, including disclosures describing estimation uncertainty, are complete and reasonable within the context of the applicable financial reporting framework.
9. The appropriate specialised skills or expertise has been applied in making the accounting estimates as applicable.
10. We acknowledge that valuations of Infrastructure, Property, Plant & Equipment have been appropriately undertaken to ensure that the carrying amounts do not differ materially from that which would be determined using fair value at the end of the reporting. Individual classes of Infrastructure, Property, Plant & Equipment are assigned to the appropriate level in the AASB 13 fair value hierarchy.
11. We have advised of our change in the rate used for salary and wage capitalisation for capital projects during the year. The change reflected the revised estimate based on retrospective review of actual capitalisation, in comparison with other Councils'.
12. We confirm that we have reviewed capital Work-In-Progress and are satisfied that they will likely generate assets in the future reporting period. All projects that are unlikely to generate assets or meet the recognition criteria of the applicable Australian Accounting Standards have been recognised through surplus or deficit.
13. We have advised you that Council is still evaluating the options regarding rehabilitation work for Ashton Landfill. Based on all reliable information available to management and Council, we have assessed that sufficient provision has been made for the rehabilitation as of 30 June 2024.

Books, records and documentation

14. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters.
 - All minutes of meetings held by Council and relevant Committees since the end of the previous reporting period have been given to you for your inspection.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
15. All transactions have been recorded in the accounting records and are reflected in the financial report.

Related parties

16. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions.
17. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with Australian Accounting Standards in the financial report.

Fraud

18. We acknowledge our responsibility for the design, implementation and maintenance of accounting and internal control systems that are designed to prevent and detect fraud.
19. We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated because of fraud.
20. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - Management.
 - Employees who have significant roles in internal control; or
 - Others where fraud could have a material impact on the financial report.
21. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.

Litigation and claims

22. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered in the financial report; and accounted for and disclosed in accordance with Australian Accounting Standards.

Compliance with laws and regulations

23. We have disclosed to you all known actual or possible non-compliance with laws and regulations whose effects should be considered when preparing the financial report.
24. There have been no instances of non-compliance of laws and regulations involving management or employees who have a significant role in internal control.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.

Subsequent events

25. All events occurring after the date of the financial report and for which adjustment or disclosure are required, including but not limited to accounting estimates have been adjusted or disclosed.

Other information

26. We have informed you of all the documents that we expect to issue which may comprise other information accompanying the financial report.
27. The financial report and any other information obtained by you prior to the date of the auditor's report are consistent with one another, and the other information does not contain any material misstatements.

Electronic presentation of Financial Report

28. We are responsible for the electronic presentation of the financial report.
29. We will ensure that the electronic version of the audited financial report and the auditor's report on the web site will be identical to the final signed hard copy version.
30. We will clearly differentiate between audited and unaudited information in the construction of the entity's web site as we understand the risk of potential misrepresentation.
31. We have assessed the controls over the security and integrity of data on the web site and that adequate procedures are in place to ensure the integrity of the information published.

32. We will not present the auditor's report on the full financial statements with extracts only of the full financial statements.

Yours faithfully

Greg Georgopoulos
Chief Executive Officer

Gary Lewis
Director Corporate Services

Appendix 6
Certification of Auditor Independence

General Purpose 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 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:

Correspondence for Noting

Gawler River Floodplain Management Authority
PO Box 366, Seacliff Park, SA 5049
Telephone: 0407717368 Email: eo@grfma
Website: www.gawler.sa.gov.au/grfma

Mr. Greg Georgopoulos
Chief Executive Officer
Adelaide Hills Council
63 Mount Barker Road
Stirling SA 5152
By email mail@ahc.sa.gov.au
05 October 2024

Dear Greg,

Please find attached a copy of the 2023 - 2024 GRFMA Annual Report.

Yours sincerely

A handwritten signature in black ink, appearing to read 'D Hitchcock', written in a cursive style.

David Hitchcock
Executive Officer, GRFMA



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
Chairman & Independent Member	Mr Lino Di Lernia (commenced 1 May 2024)	
Adelaide Hills Council	Cr Malcolm Herrmann Mr Ashley Curtis	Ms Natalie Armstrong (resigned 24 May 2024)
Adelaide Plains Council	Cr Terry-Anne Keen Mr James Miller	Cr Dante Mazzeo Mr Tom Jones
The Barossa Council	Cr Bruce Preece Mr Jake Mc Vicar	Ben Clark
Town of Gawler	Cr Paul Koch Ms Whendee Young	Cr Brian Sambell
Light Regional Council	Cr Michael Phillips-Ryder Mr Richard Dodson	
City of Playford	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)	%
Board	89	3 1 1	S 90(3)(a) S90(3)(k) AS90 (3) (b)(i)(ii)	3 1 1	5
Technical Assessment Panel	0	0		0	0
Audit Committee	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"/> Key Outcomes Summary prepared and sent to Councils following GRFMA meetings.
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"/> Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms. <input checked="" type="checkbox"/> Effective 1/05/2024. <input checked="" type="checkbox"/> Mr Lino Di Lernia has been appointed to the position of GRFMA Chairman, Independent Member, for 3 years, concluding 30/4/2027.
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	<input checked="" type="checkbox"/> 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. <input checked="" type="checkbox"/> Appropriate levels of insurance reviewed in July 2023.
Review of the Business Plan	By 31 st March	Review the Business Plan prior to preparing the Budget. Forward to the Councils	<input checked="" type="checkbox"/> June 2023 - Business Plan 2023- 2024 adopted. <input checked="" type="checkbox"/> June 2024- Achievements against the Business Plan 2023-2024 presented.
Annual Budget	By 31 st 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"/> 2024 - 2025 Draft Budget forwarded in March 2024 to consistent councils for consultation. <input checked="" type="checkbox"/> Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee.
Subscriptions	June December	Send half year subscriptions to Council.	<input checked="" type="checkbox"/> All first half subscriptions paid. <input checked="" type="checkbox"/> 5 Second half subscriptions paid (Remaining subscription paid July 2024).
Report to Constituent Councils	Following each Board meeting By 30 th September	The receipt of the following reports by Councils, Board Meeting Key Outcome Summary Annual Report including Annual Financial Statements	<input checked="" type="checkbox"/> Key Outcomes Summary prepared for meetings. <input checked="" type="checkbox"/> Annual Report forwarded electronically to Councils.

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"> <input checked="" type="checkbox"/> Independent review of GRFMA policies completed April 2023. <input checked="" type="checkbox"/> Management Framework documents now adopted GRFMA Strategic Plan Asset Management Plan and Long-Term Financial Plans. <input checked="" type="checkbox"/> Charter Review 2 Funding Model adopted April 2023. <input checked="" type="checkbox"/> The GRFMA Audit and Risk Committee (Chairman and the two Members) have been reappointed from 1 July 2024 until 30 June 2026.
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"> <input checked="" type="checkbox"/> Ongoing. Programmed management costed and funded in 2023/2024 draft Budget. <input checked="" type="checkbox"/> Ongoing. <input checked="" type="checkbox"/> As required. <p>Ongoing, within budgeted funds, in collaboration with Light Regional Council. Grant funding for further revegetation to be sought.</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Annually as required. <input checked="" type="checkbox"/> Annual land management lease not continued beyond May 2024.

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 \$
INCOME			
Subscriptions	4	289,386	260,321
Investment income		762	1,278
Other Income		270,520	100
Total Income		<u>560,668</u>	<u>261,699</u>
EXPENSES			
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
Total Expenses		<u>1,182,526</u>	<u>639,436</u>
OPERATING SURPLUS / (DEFICIT)		<u>(621,858)</u>	<u>(377,737)</u>
NET SURPLUS / (DEFICIT)		<u>(621,858)</u>	<u>(377,737)</u>
Other Comprehensive Income			
<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) / recouplements offset to asset revaluation reserve	1(e), 9	-	(17,000)
Total Other Comprehensive Income		<u>21,699,347</u>	<u>(17,000)</u>
TOTAL COMPREHENSIVE INCOME		<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 \$
Current Assets			
Cash and cash equivalents	1(d)	41,309	29,496
Trade and Other Receivables		<u>210,404</u>	<u>91,125</u>
Total Current Assets		<u>251,713</u>	<u>120,621</u>
Non-current Assets			
Infrastructure, property, plant & equipment	1(e) 9	<u>42,606,943</u>	<u>21,613,696</u>
Total Non-current Assets		<u>42,606,943</u>	<u>21,613,696</u>
Total Assets		<u>42,858,657</u>	<u>21,734,317</u>
LIABILITIES			
Current Liabilities			
Trade & other payables		201,605	67,733
Borrowings	1(h)	<u>353,388</u>	<u>440,409</u>
Total Liabilities		<u>554,993</u>	<u>508,142</u>
NET ASSETS		<u>42,303,664</u>	<u>21,226,175</u>
EQUITY			
Accumulated Surplus		11,939,344	12,561,202
Asset Revaluation Reserves	1(e)	<u>30,364,320</u>	<u>8,664,973</u>
TOTAL EQUITY		<u>42,303,664</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
Net Surplus / (Deficit) for Year		(621,858)	-	(621,858)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	21,699,347	21,699,347
Transfers between reserves		-	-	-
Balance at end of period		11,939,344	30,364,320	42,303,664
2023				
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
Net Surplus / (Deficit) for Year		(377,737)	-	(377,737)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	(17,000)	(17,000)
Balance at end of period		12,561,202	8,664,973	21,226,175

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 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		580,579	267,915
Interest Receipts		811	1,323
Payments		(459,576)	(290,843)
Interest Expense		(22,979)	(13,301)
Net Cash provided by (or used in) Operating Activities	8	<u>98,835</u>	<u>(34,907)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Net Cash provided by (or used in) Investing Activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		-	-
<u>Payments</u>			
Repayments of borrowings		(87,021)	(61,726)
Net Cash provided by (or used in) Financing Activities		<u>(87,021)</u>	<u>(61,726)</u>
Net Increase (Decrease) in cash held		<u>11,814</u>	<u>(96,633)</u>
Cash & cash equivalents at beginning of period		<u>29,496</u>	126,130
Cash & cash equivalents at end of period	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 27th 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 30th 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>
	\$ 42,858,657

Less Liabilities

Accounts Payable / Creditors	\$ 201,605
Borrowings	<u>\$ 353,388</u>
NET EQUITY	\$ 42,303,664

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%	2,259,016
The Barossa Council	253,882	31,813	383,250	668,945	10.61%	4,488,419
Town of Gawler	253,882	63,586	765,408	1,082,876	17.17%	7,263,539
Light Regional Council	253,882	31,813	383,250	668,945	10.61%	4,488,419
Adelaide Plains Council	253,882	106,079	1,275,673	1,635,634	25.94%	10,973,570
City of Playford	253,882	127,254	1,530,826	1,911,962	30.33%	12,830,701
	1,523,292	366,897	4,414,934	6,305,123	100%	42,303,664

Schedule of Constituent Councils' Interests in Net Assets' as at the 30th 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	47,953
	2023	-	166,498	166,498	157,078	9,420
Other	2024	-	410,178	410,178	373,890	36,288
Environment:						
Flood Mitigation	2023	-	95,201	95,201	153,798	(58,596)
Total	2024	-	560,668	560,668	476,427	84,241
	2023	-	261,699	261,699	310,876	(49,177)

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	1,418	1,647	24,638	27,520	27,326	29,167
The Barossa Council	12,117	8,254	24,638	27,520	37,055	35,774
Town of Gawler	24,334	16,508	24,638	27,520	49,172	44,028
Light Regional Council	12,117	8,254	24,638	27,520	37,055	35,774
Adelaide Plains Council	40,390	27,513	24,638	27,520	65,328	55,033
City of Playford	48,485	33,025	24,638	27,520	73,420	60,545
TOTAL	139,758	95,201	149,628	165,120	289,386	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
Totals	421,404	249,296

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	-	-	-
Total Revenue	707,692	560,668	261,630	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
Total Expenditure	561,331	476,427	366,320	310,875
Surplus (deficit)	146,361	84,241	(104,690)	(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
Net Cash provided by (or used in) operations	<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 \$	
		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

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 4.30% and 4.55% (2023: 1.05% and 4.30%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: 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>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: 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>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities – Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently amortised cost, interest is charged as an expense using the effective interest rate.</p> <p>Terms & conditions: 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>Carrying amount: 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
Total	251,713	-	-	251,713	251,713
<u>Financial Liabilities</u>					
Payables	195,605	-	-	195,605	195,605
Borrowings	91,733	323,883	3,596	419,212	353,388
Total	287,338	323,883	3,596	614,817	548,993

**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
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	29,496	-	-	29,496	29,496
Receivables	91,125	-	-	91,125	91,125
Total	120,621	-	-	120,621	120,621
Financial Liabilities					
Payables	67,733	-	-	67,733	67,733
Borrowings	96,645	344,229	97,113	537,987	440,409
Total	164,377	344,229	97,113	605,719	508,142

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
		353,388		440,409

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.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY			
UNIFORM PRESENTATION OF FINANCIAL STATEMENTS			
for the year ended 30 June 2024			
	2024		2023
	\$		\$
Income			
Subscriptions	289,386		260,321
Investment income	762		1,278
Other Income	270,520		100
Total Income	560,668		261,699
Expenses			
Contractual Services	421,404		249,296
Finance Charges	23,069		18,926
Depreciation	706,099		328,561
Other	31,955		42,654
Total Expenses	1,182,527		639,437
Operating Surplus / (Deficit)	(621,859)		(377,737)
Less Net Outlays in Existing Assets			
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	-		-
	706,099		328,561
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets	-		-
Add back amounts specifically for new or upgraded assets	-		-
	-		-
Annual net impact to financing activities (surplus / (deficit))	84,240		(49,176)

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 \$
Salaries, allowances & Other Short Term Benefits		
Executive Officer	-	103,214
Chairperson	14,032	12,100
TOTAL	14,032	115,314

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
TOTAL	635,664	246,095

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.



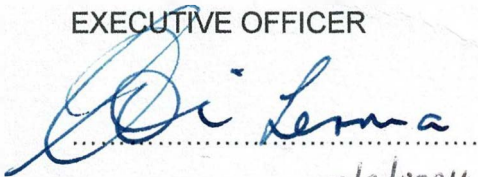
David Hitchcock 6/8/2024

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

Reports of Committees

**ADELAIDE HILLS COUNCIL
MINUTES OF COUNCIL ASSESSMENT PANEL MEETING
WEDNESDAY 9 OCTOBER 2024
63 MOUNT BARKER ROAD, STIRLING
AND
ZOOM VIRTUAL MEETING ROOM**

[Please Note: These minutes are unconfirmed until 13 November 2024]

In Attendance

Presiding Member

Geoff Parsons

Members

Ross Bateup

Paul Mickan

Myles Somers

Leith Mudge

In Attendance

Deryn Atkinson

Doug Samardzija

Sebastien Paraskevopoulos

Tim Mason

Mike O'Donnell

Sarah Kimber

Assessment Manager
Acting Team Leader Statutory Planning
Statutory Planner
Statutory Planner
ICT Support Officer
Minute Secretary

1. Commencement

The meeting commenced at 6.30pm

2. Opening Statement

“Council acknowledges that we meet on the traditional lands and waters of the Peramangk and Kurna people. We pay our respects to Elders past, present and emerging as the Custodians of this ancient and beautiful land. Together we will care for this country for the generations to come”.

**ADELAIDE HILLS COUNCIL
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WEDNESDAY 9 OCTOBER 2024
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3. Apologies/Leave of Absence

3.1 Apologies
Nil

3.2 Leave of Absence
Nil

4. Previous Minutes

4.1 Meeting held 14 August 2024

The minutes were adopted by consensus of all members

(36)

That the minutes of the meeting held on 14 August 2024 be confirmed as an accurate record of the proceedings of that meeting.

5. Presiding Member's Report

Nil

6. Declaration of Interest by Members of Panel

The following Conflict of Interest Statement was provided by Cr Leith Mudge:

"With regard to Item 8.1 - 108 Longwood Road, Heathfield, this item relates to the construction of a store building for the storage of equipment and vehicles associated with an existing tree removal business: SA Tree Services. My niece's partner operates a tree removal business that could be considered to be in competition with this business as it services the same area. This could lead to a perception that I have a conflict of interest or bias on this matter, however I have never discussed this matter or this business with my niece's partner or any of his employees and bring an open mind to this application. I therefore consider that I have no conflict on this matter. I will therefore remain in the meeting and consider this application".

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[Please Note: These minutes are unconfirmed until 13 November 2024]

7. Matters Lying on the Table/Matters Deferred

7.1 Matters Lying on the Table
Nil

7.2 Matters Deferred
Nil

8. Development Assessment Applications – Planning, Development and Infrastructure Act

8.1 **Development Application Number 24011855 by David Ellis for a Store building for the storage of equipment and vehicles including the parking of a truck and trailer exceeding 3000kg in weight at 108 Longwood Road, Heathfield**

8.1.1 Representations

Name of Representor	Address of Representor	Nominated Speaker
Chris and Caroline Newton	106 Longwood Road, Heathfield	Did not attend – Apology provided

The applicant and his representative, Peter Meline, were invited to answer questions from the Panel.

8.1.2 Decision of Panel

The following was adopted by consensus of all members (37)

The Council Assessment Panel resolved that:

- 1) Pursuant to Section 107(2)(c) of the Planning, Development and Infrastructure Act 2016, and having undertaken an assessment of the application against the Planning and Design Code, the application is NOT seriously at variance with the provisions of the Planning and Design Code; and**

**ADELAIDE HILLS COUNCIL
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[Please Note: These minutes are unconfirmed until 13 November 2024]

- 2) Development Application Number 24011855 David Ellis for a Store building for the storage of equipment and vehicles including the parking of a truck and trailer exceeding 3000kg in weight at 108 Longwood Road, Heathfield is GRANTED Planning Consent subject to the following conditions:

CONDITIONS

Planning Consent

- 1) The development granted shall be undertaken and completed in accordance with the stamped plans and documentation, except where varied by conditions below.
- 2) The external finishes to the building herein approved shall be as follows:

WALLS: Colorbond 'Woodland Grey' or similar
ROOF: Colorbond 'Woodland Grey' or similar
- 3) Prior to commencement of work, straw bales (or other soil erosion control methods as approved by Council) shall be placed and secured below areas of excavation and fill to prevent soil moving off the site during construction.
- 4) All roof runoff generated by the development hereby approved shall be managed as shown on the site plan by Design Vision Consulting (received by Council 23 July 2024) within one month of the roof cladding being installed.
- 5) All external lighting associated with the store use shall be restricted to that necessity for security purposes only and shall be directed away from residential development and, shielded if necessary to prevent light spill causing nuisance to the occupiers of nearby residential properties.
- 6) No washing of machinery and equipment associated with the tree service business shall occur on site
- 7) Bulk storage of chemicals, oils and lubricants shall not be undertaken on-site and oil/fluid replacement for vehicles and machinery shall be undertaken off-site only.

**ADELAIDE HILLS COUNCIL
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- 8) Operating hours shall be Monday to Saturday 7:00am to 5:00pm. Movement of trucks and heavy vehicles (including employee vehicles) associated with the tree service business shall be limited to these hours of operation. Vehicles must not be started earlier than 7:00am.
- 9) A maximum of one (1) truck, one (1) woodchipper, one (1) stump grinder, one (1) mini-excavator and two (2) trailers associated with the tree service business shall be kept on the site at any one time.
- 10) All vehicles and equipment shall be parked or stored in the approved store building.
- 11) No mulch or timber from the tree service business shall be stockpiled on the site to the reasonable satisfaction of Council.
- 12) Use of the woodchipper, chainsaws and other equipment associated with the tree service business shall not occur on-site.

ADVISORY NOTES

General Notes

- 1) No work can commence on this development unless a Development Approval has been obtained. If one or more consents have been granted on this Decision Notification Form, you must not start any site works or building work or change of use of the land until you have received notification that Development Approval has been granted.
- 2) Appeal rights – General rights of review and appeal exist in relation to any assessment, request, direction or act of a relevant authority in relation to the determination of this application, including conditions.

**ADELAIDE HILLS COUNCIL
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- 3) This Planning Consent is valid for a period of twenty-four (24) months commencing from the date of the decision, subject to the below or subject to an extension having been granted by the relevant authority. If applicable, Building Consent must be obtained prior to expiration of the Planning Consent.

- 4) Where an approved development has been substantially commenced within 2 years from the operative date of approval, the approval will then lapse 3 years from the operative date of the approval (unless the development has been substantially or fully completed within those 3 years, in which case the approval will not lapse).

- 5) This consent is strictly limited to works on the subject land. This consent does not permit any alteration to road verge. Works including tree pruning/removal, earthworks, kerbing, storage of material or any alteration to the verge or a reserve requires a separate approval under Section 221 of the Local Government Act 1999. For more information regarding this process please visit: <https://www.ahc.sa.gov.au/development/roads-and-construction/authorisation-to-alter-a-public-road>

- 6) The applicant is reminded of their general environmental duty, as required by Section 25 of the Environment Protection Act 1993, to take all reasonable and practical measures to ensure that the activities on the whole site, including during construction, do not pollute the environment in a way which causes, or may cause, environmental harm.

8.2 **Development Application Number 24031535 by Development Holdings Pty Ltd for the variation to Development Application 23018174 - Addition of fire access track and alterations to retaining walls, staircase fencing, carpark, vegetation clearance, deck, building height and form, and internal alterations at 35 Paratoo Road Stirling**

8.2.1 **Representations**
N/A

8.2.2 **Decision of Panel**

**ADELAIDE HILLS COUNCIL
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WEDNESDAY 9 OCTOBER 2024
63 MOUNT BARKER ROAD, STIRLING
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[Please Note: These minutes are unconfirmed until 13 November 2024]

The following was adopted by consensus of all members

(38)

The Council Assessment Panel resolved that:

- 1) Pursuant to Section 107(2)(c) of the Planning, Development and Infrastructure Act 2016, and having undertaken an assessment of the application against the Planning and Design Code, the application is NOT seriously at variance with the provisions of the Planning and Design Code; and
- 2) Development Application Number 24031535 by Development Holdings Pty Ltd for the variation to Development Application 23018174 - Addition of fire access track and alterations to retaining walls, staircase fencing, carpark, vegetation clearance, deck, building height and form, and internal alterations at 35 Paratoo Road Stirling is GRANTED Planning Consent subject to the following conditions:

CONDITIONS

Planning Consent

- 1) The development granted shall be undertaken and completed in accordance with the stamped plans and documentation, except where varied by conditions below (if any).
- 2) All solid waste shall be stored in closed containers with close fitting lids in the enclosed bin area shown on the approved site plan (202400038, Drawing A101 Rev. P11 dated 26/09/2024) prepared by On Architecture Pty Ltd. External contractors accessing the site for waste collection shall be provided with access to enclosed bin area to ensure waste is not stored in the car park area for collection.

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- 3) The cross-over & kerb and footpath alterations, vehicle-parking spaces, driveways and manoeuvring areas shall be constructed in accordance with the approved site plan (202400038 Drawing A101, Rev. P11 dated 26/09/2024) prepared by On Architecture Pty Ltd and the approved stormwater drainage plan (drawing 220216-C201, Rev D dated 26/09/2024) prepared by CPR Engineers prior to the occupation of the child care facility. Clear visible line marking of vehicle parking spaces shall be completed prior to the occupation of the child care facility. The car park and line-marking shall thereafter be maintained in good condition at all times.
- 4) Plant equipment of the child care facility shall only be located within service yard area shown on the approved ground floor plan (202400038 drawing 207, Rev P6 dated 26/09/2024) prepared by On Architecture.
- 5) All roof run-off from the building and run-off from the outdoor play areas and car park shall be managed in accordance with the approved stormwater management plan (drawing 220216-C201, Rev D dated 26/09/2024) prepared by CPR Engineers.
- 6) The works in relation to the trees, outlined in the Arboricultural Impact Assessment and Tree Protection Assessment Plan prepared by Ecological Tree Consulting and submitted as part of this application as a strategy for management of the trees are to be undertaken simultaneously with any building works on the site under the direction of the project arborist.
- 7) Except where varied by this authorisation, all other conditions, plans and details relating to Development Authorisation 23018174 continue to apply to this amended authorisation.

ADVISORY NOTES

General Notes

**ADELAIDE HILLS COUNCIL
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[Please Note: These minutes are unconfirmed until 13 November 2024]

- 1) **No work can commence on this development unless a Development Approval has been obtained. If one or more consents have been granted on this Decision Notification Form, you must not start any site works or building work or change of use of the land until you have received notification that Development Approval has been granted.**
- 2) **Appeal rights – General rights of review and appeal exist in relation to any assessment, request, direction or act of a relevant authority in relation to the determination of this application, including conditions.**
- 3) **This Planning Consent is valid for a period of twenty-four (24) months commencing from the date of the decision, subject to the below or subject to an extension having been granted by the relevant authority. If applicable, Building Consent must be obtained prior to expiration of the Planning Consent.**
- 4) **Where an approved development has been substantially commenced within 2 years from the operative date of approval, the approval will then lapse 3 years from the operative date of the approval (unless the development has been substantially or fully completed within those 3 years, in which case the approval will not lapse).**

9. **Development Assessment Applications – Development Act**
Nil
10. **Development Assessment Applications – Review of Decisions of Assessment Manager**
Nil
11. **ERD Court Appeals**
The Assessment Manager provided the Panel with a verbal update on current ERD Court Appeals.
12. **Policy Issues for Advice to Council**

**ADELAIDE HILLS COUNCIL
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13. Other Business

13.1 Cr Leith Mudge advised that he will be an apology for the meeting on 13 November 2024.

13.2 Cr Leith Mudge requested an update on the Bushfire Code Amendment Staff Response - Staff understand that the Code Amendment is proposed to be finalised by the end of 2024.

13.3 Questions Without Notice:

Ross Bateup asked a question in relation to tree canopy calculation – is it based on tree height?

Cr Leith requested an update on the Mount Lofty Golf Club application?

14. Order for Exclusion of the Public from the Meeting to debate Confidential Matters

Nil

15. Confidential Item

Nil

16. Next Meeting

The next ordinary Council Assessment Panel meeting will be held on Wednesday 13 November 2024.

17. Close meeting

The meeting closed at 7.35pm.