



Location:	4 kilometres south-east of Adelaide CBD
Population:	39,929
Rateable properties:	19,453 (as at 30 June 2024)
Area:	14.27 square kilometres
Operating Income:	\$57.189m
Operating Expenditure:	\$54.137m
Staff:	166 (FTE)

KAURNA ACKNOWLEDGEMENT

Ngadlurlu tampinhi, ngadlu Kurna yartangka inparrinhi. Ngadlurlu parnuku tuwila yartangka tampinhi.

*Ngadlurlu Kurna Miyurna yaitya yarta mathanya Wama Tarntanyaku tampinhi. Parnuku yaitya, parnuku tapa purruna yalarra puru purruna**

We would like to acknowledge this land that we meet on today is the Traditional Lands for the Kurna people and that we respect their spiritual relationship with their Country.

We also acknowledge the Kurna people as the Traditional Custodians of the Adelaide region and that their cultural and heritage beliefs are still as important to the living Kurna people today. (**Kurna Translation provided by Kurna Warra Karrpanthi*)

OUR ANNUAL REPORT

We are pleased to present the City of Unley's Annual Report for 2023-24. This report describes the City of Unley's performance over the 2023-24 financial year against the objectives of the 2023-24 Business Plan and Budget, 4 Year Plan, and City of Unley Community Plan 2033.

This Report is designed to meet our obligations under Section 131 of the *Local Government Act 1999*.

Our website provides more information about City of Unley activities, policies, and Council's plans for the immediate and long-term future.

If you would like more information about any item in this report, please visit unley.sa.gov.au or phone 8372 5111.

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MAYOR'S MESSAGE

Local government is a fascinating and rewarding environment in which to work, a microcosm of our society. For us to live and work together as a functioning community requires effort, planning and vision, and people will always have a variety of views and differences of opinion.

Unley Council is no different, but I am proud of this diversity because it represents the range of views of our residents and business owners and shows that individuals with unique viewpoints can work together to achieve excellent outcomes for the greater good of everyone.

I'm pleased that we have twelve enthusiastic and committed elected members, many of whom have vastly different opinions on the subjects we deal with in Council business. Elected Members regularly exercise the right to put forward those views to represent the diversity of the residents in their various wards, and speak on behalf of their needs, aspirations and values.

No matter what the issue, Unley's elected members apply themselves with real commitment when considering how we meet our community's expectations, which isn't always easy when we need to balance the needs of different stakeholders and the enormous range of social services and activities, events, programs and special projects we provide with the limited amount of funding available to us.

All our councillors diligently consider how we allocate funding to the services and programs we provide to enhance the liveability, accessibility and inclusivity of our city to help ensure that Unley continues to be a desirable place to live, to do business, or to visit for recreation, shopping or dining.

While the wider economic climate is a concern for many, and many households are struggling with escalating costs, it is important for councils to facilitate and offer programs that support the social and creative life of our city, a crucial indicator of any community's health and happiness.

While some Councils elected to implement substantial general rates increases, in some cases by up to 10%, the City of Unley was determined to minimise its rates rise, held to only 3.95%, the lowest rates rise in metropolitan council areas across the state.

Our offerings help draw people together and establish genuine connections, whether they are constructing toys in a Men's Shed, joining a sewing, knitting or exercise group, or learning to sketch and paint in one of our many art classes.

Our award-winning Repair Café is another example of bringing people together to meet and chat, all while giving broken domestic appliances or personal items a new lease of life.

Culture and heritage permeate our other institutions. At the frontline are our Library facilities which provide learning opportunities for all ages, from babies to nonagenarians, catering for all abilities and interests.

For those who can't access the library in person, our outreach teams ensure our services still include them and our home deliveries keep them informed and entertained, while also offering personal contact for the more vulnerable residents living alone.

Another wonderful facility is our museum. The recipient of multiple awards for providing a connection to heritage and history, the Unley Museum is host to innovative, engaging and contemporary exhibitions and creative displays, appealing to all ages.

Our Community Connections teams assist older members of the community and those living with disabilities with in-home support services to ensure they are cared for.

From help with home repairs or maintenance to transport via the community bus program, assisting our residents to get to and from essential medical appointments, the shops or a day trip to a scenic location, Council provides the opportunity for our residents to get out of the house to socialise with others or enjoy lunch or a movie.

It's not just our senior citizens who are the focus. I am proud that our dedicated staff and over 240 volunteers manage to offer thousands of programs appealing to our residents and visitors and the wide variety of interests they engage in, supporting the physical and mental health of our community.

Collectively, our elected members, council management and our community are concerned about the local environment and heritage. We want to ensure we have attractive open spaces for recreation and a cool, green Unley for future generations. We have a vocal and highly engaged community who want to be involved in the decisions we make as a council.

In a unique approach to divisive issues, we facilitated community interaction in a process called Shaping Unley to tackle how we might expand and maintain tree canopy on private property with a diverse group of community members.

The community's participation in the Shaping Unley project resulted in a set of twenty community-led recommendations, all of which were unanimously endorsed by our Council. It's very heartening to see how invested people are in the future of their city.

What is also evident is the commitment which Council staff members demonstrate in delivering operational programs, across arts and cultural events, active ageing, city development, economic and environmental initiatives, traffic and parking management and the running of our community centres, libraries and swimming centre.

While waste management remains a major cost for any council, our other operating projects include strong focus in greening, renewable energy and improvement to business precinct streetscapes, park and reserve upgrades, walking and cycling network expansion and sustainability strategies.

I'm proud to be Mayor of an Age-Friendly City and a Tree City of the World and I would like to congratulate and thank Council's elected members, management, and all staff and volunteers for their continued efforts to make our city an exceptional place to live, work and play.

Michael Hewitson AM, Mayor of Unley

CEO'S MESSAGE

Council's annual reporting process offers an opportunity for transparency and accountability in capturing our work over the financial year, highlighting the projects, programs, activities and services we offer our residents, business operators, and community groups.

Unley has a reputation as a creative, progressive place, proud of its heritage and local environment, with a strong local economy generated by the thousands of small businesses which call the city home. Council's aim is to ensure it remains a desirable place to live, work, do business, and visit.

Current economic challenges are impacting businesses, and cost-of-living pressures are being experienced by many homeowners. Councils are also feeling the pinch and seeking ways to curb spending in a constrained economic climate. As part of a range of actions to do more to support local economies, Council introduced a raft of economic development initiatives to support and stimulate business knowledge and growth.

At a strategic level, this involved formation of partnerships and networking bodies, from our own Business & Economic Development Advisory Committee (BEDAC), liaison with Southern Business Connections, and establishment of a Mainstreet Levy consultative committee and Precinct Leadership groups.

At a practical level, we've had a strong focus in Business Concierge Services to assist local businesses with their planning. We have established an Eastern Region Advisory Service for mentoring new business operators, promoted upskilling and industry research opportunities, fostered international outreach for investment attraction, supported regular workshops and networking events to promote enhanced communications and governance, and conducted surveys to gauge various business sectors' needs and determine where we can potentially offer support.

We also laid the groundwork for Unley's inaugural Business Awards. Nominations opened prior to the end of the financial year, with awards across four categories presented in September 2024.

Part of Council's role is to improve and maintain our city's physical and environmental character. During the financial year there were many projects achieved. The largest and most significant of these was completion of Unley Oval, a jewel in the city's crown.

Having completed the grandstand redevelopment, the focus during 2023-24 was bringing the ground up to the professional standards required by the South Australian National Football League (SANFL). This encompassed new lighting and replacing the playing surface.

The project saw replacement of old metal halide lighting and installation of LED fittings, increasing luminance from 100 lux to 150 lux. The playing field was completely resurfaced, facilitating the installation of irrigation for the first time and a better grade of soil to improve drainage. New turf was laid, along with four cricket pitches. This project considered the Oval's usage by our community for recreation, as well as the sporting clubs who call it home.

With significant financial contributions by Council, the Office for Recreation, Sport & Racing and Sturt Football Club in the final phase of the redevelopment, Unley Oval garnered the SANFL Community Football Facility of the Year early in 2023. In May 2024, it was further recognised with the AFL's Ken Gannon Community Football Facilities Award.

Facilities that promote recreation and sports are essential to any city's vibrancy, just as hubs that support new business enterprises foster innovation and economic growth. Together, these spaces contribute to an active, thriving community.

Equally important are centres where people gather for social, creative, and cultural engagement. Our community centres and museum play this role, enriching the lives of residents through diverse programs and experiences.

In 2023-24, Council again turned its attention to the Edmund Street cottages, this time to consider the development of the three remaining cottages for a fit-for-purpose Cultural Centre to house our award-winning Unley Museum and art gallery space. While the project is currently at architectural concept and planning stage, the development of a modern space to house and archive significant collections in a new building which pays respect to the heritage of century-old cottages will be a key focus in the coming financial year.

Assets and property management remained high on our priority list. The maintenance and renewal of our city's infrastructure is central to our work, accounting for nearly half of Council's total annual budget. Core areas of focus included major spending on roads, footpaths, and kerbing, with funds also allocated to open space projects, and drainage and stormwater upgrades. Work commenced on the first stage of upgrading the footpaths on Unley Road.

Beyond improving our parks and reserves and continuing our tree planting programs, our environmental initiatives included installation of solar energy systems on council-owned buildings as part of our commitment to become carbon-neutral by 2030, and for the first time we added an electric vehicle to Council's car fleet.

Enhancing the access, amenity and liveability of our city is important to us. Our Walking and Cycling Plan continued to deliver further stages of upgrades to active transport routes, with landscaping and understorey planting along key pathways and bikeways.

Council regularly seeks feedback on major projects through the Your Say Unley portal. Our key community engagement project for the year was Shaping Unley - Building Greener Neighbourhoods Together, where we worked collaboratively with our community to identify practical solutions to support retaining and increasing tree canopy cover on private property.

The community participated in workshops, having their say via online surveys, digital idea boards and digital voting boards. 1,096 surveys were submitted, and 1,014 ideas, likes and comments were received in Step 1 of this community engagement project, and over 12,000 votes cast on our digital voting boards in Step 3.

The results for this consultation were outstanding, exceeding all previous responses for consultations in the past. The feedback through this consultation was used to develop a set of twenty community-led recommendations to increase tree canopy on private land in the City of Unley, all of which were unanimously supported by Unley's elected members in April 2024.

This is an example of how passionate our residents are about trees and keeping Unley green for future generations, and a clear demonstration of positive 'people power' helping to inform and determine better outcomes for our city.

Many of the projects and outcomes that we wish to see come to fruition are about improving people's lives and the liveability of our city, and we continue to involve our residents and ratepayers in the decisions we make in assessing priorities and how we achieve the best results, according to our budgetary capacity.

Our achievements rely on the concerted efforts and commitment of our councillors, staff and our many dedicated and valued volunteers, and I commend all who give so generously to help make our city the great place it is.

Peter Tsokas, Chief Executive Officer

STRATEGIC MANAGEMENT FRAMEWORK

The City of Unley is committed to an integrated approach to strategic planning.

Aligned with South Australia's Department of Premier and Cabinet's Strategic Plan 2021-22 and Strategic Direction 2022-25, our Community Plan 2033 provides the vision, strategies, and framework for the City of Unley's future.

Our Long-Term Financial Plan is used to guide our financial decision-making to ensure we remain financially sustainable in the medium to long term, while still achieving the objectives detailed in our Community Plan 2033.

Our Four-Year Delivery Plan outlines how we will implement the vision, strategies and framework set out in our Community Plan 2033 and informs the Annual Business Plan and Budget process.

The Council's Strategic Management Framework ensures:

- Accountability to the community
- Effective use of existing resources to maximise economic, social, and environmental outcomes
- Accurate measuring and reporting processes
- A strong knowledge base for decision-making
- Clear strategic directions and corporate goals
- Effective administrative and governance procedures.

OUR VISION

Our City is recognised for its enviable lifestyle, environment, business strength and civic leadership.

Our vision is encompassed in the Four-Year Delivery Plan 2021-25 under four key themes.

Goal 1 – Community Living

People value our City with its enviable lifestyle, activities, facilities and services.

Objectives:

- 1.1 Our City's community is active, healthy and feels safe.
- 1.2 Our City's people participate in community activities, learning opportunities and volunteering.
- 1.3 Our City meets the needs of all generations.
- 1.4 Our Community is proud to be part of our City.
- 1.5 Our City is connected and accessible.

Goal 2 – Environmental Stewardship

We will maintain and enhance our urban environment and strengthen our City's resilience to climate change by providing leadership to our Community.

Objectives:

- 2.1 Unley's urban forest is maintained and improved.
- 2.2 Excellence in waste management is achieved through avoidance, re-use and diversion.
- 2.3 The energy efficiency of the City is increased, and our carbon footprint reduced.
- 2.4 Efficient, effective & sustainable water management is ensured.
- 2.5 The City's resilience to climate change is increased.

Goal 3 – Economic Prosperity

Our businesses are valued because of the range of goods, services, and facilities they provide, and new businesses are supported, not burdened, with bureaucracy.

Objectives:

- 3.1 Unley is recognised as an easy place to do business.
- 3.2 Thriving main streets and other business activities operate across our City.

Goal 4 – Civic Leadership

Council will listen to the community and make transparent decisions for the long-term benefit of the City.

Objectives:

- 4.1 We have strong leadership and governance.
- 4.2 Council provides best value services to the community.
- 4.3 Our business systems and solutions are effective and transparent.

KEY OUTCOMES – COMMUNITY LIVING



Community Centres

Our Community Centres are dynamic places of belonging and connection. The four centres welcomed a combined total of 300,444 visitors during 2023-24 and 8889 programs supporting the diverse needs and interests of the community.

Unley Community Centre provided 9756 delicious and low-cost meals to community members. The light snack offering for the Monday meal service continues to be popular, encouraging community members to linger for conversation and connection.

Responding to community feedback and a commitment to presenting a diverse offering of programs and activities, 2023-24 saw the introduction of new programs including a range of Health and Wellbeing Workshops, Seniors' Table Tennis, Intergenerational Playgroup, Spanish Language Classes and many more. Fullarton Park Community Centre once again curated a very successful Hughes Gallery Program featuring 11 engaging, vibrant exhibitions.

Highlights for 2023-24 include Harmony Week's cross-council collaboration. From Indonesian Batik printing workshops at Unley Community Centre to a concert with Ukrainian musicians at Goodwood Community Centre and African drumming at Clarence Community Centre playgroup, it was a wonderful celebration of inclusiveness, respect and belonging.

Another highlight was the partnership with the Living Kurna Cultural Centre and Fullarton Park Community Centre to hold a very popular 'Introduction to Aboriginal Art' workshop as part of National NAIDOC Week 2023. Guided by a First Nations artist, participants learnt about traditional Kurna symbols and history while creating their own artwork.

Clarence Park Community Centre reached a significant milestone, celebrating 40 years with a free community event on 2 December 2023. The celebration was an opportunity for the community to come together and celebrate key milestones, including 40 years of The Shed and Food Co- op, and 10 years of the Strength for Life program.

The 600 people who joined the celebration enjoyed free entertainment, a history display, woodworking demonstrations in The Shed and a roadshow of the diverse range of Clarence Park Community Centre services and program offerings.

The atmosphere was buzzing with positivity and community connection, with many new participants signing up to engage in programs as a result. The successful event was supported by CPCC Board of Management, CPCC staff and volunteers, the CPCC Childcare team, Council's Response team, and the Unley Museum.

Management of Goodwood Community Centre returned to Council on 1 July 2023. With a commitment to ensuring the Centre is used to its full potential by the community, a suite of programs was introduced, along with efforts to expand the Goodwood Toy Library collection.

The Centre welcomed a total of 62,061 visitors in 2023-24 and delivered 1091 program sessions. Hire bookings exceeded budget expectations with 1457 bookings, demonstrating the popularity of the Centre as a venue for hire.

The children's program offering included playgroup, an intergenerational playgroup and Goody Kindergym which have all grown in attendance, with a second Goody Kindergym session added in 2024. Partnering with Kindergym ensures qualified, nationally accredited KinderGym Leaders and a program aligned with the Australian Physical Literacy Framework.

The Unley Library programs Wriggletime and Babytime continue to operate out of the Centre and are very popular with young families. The Centre's programs are supported by external programs ranging from martial arts, music and movement, sport, Spanish language and art.

The Centre inducted six new City of Unley volunteers. Volunteers are represented in the Intergenerational Playgroup who work in partnership with Meals on Wheels and the Greek Pensioners & Aged Society of SA and Greek Women's Society of SA, long-term hirers.

Centre programs for adult participants include Strength for Life, which has expanded from one to three sessions, Smart Seniors, No Lights No Lycra, Soutar Soccer and a games activity program. Smart Seniors and the games activity program have been developed through direct community feedback followed by a community forum to garner interest. This has ensured that community voice has been captured, with the programs co-designed by participants. A diverse representation of external programs includes health and wellbeing, art, language, dance, sport, and other hobbies and craft-related interests.

Complementing the diverse range of programs and activities, a series of Health and Wellbeing workshops are being developed, as well as expansion of the school holiday program.

Goodwood Community Centre is a thriving, busy hub of belonging and connection. Supported by the wider Community Centres' team, the Centre has smoothly transitioned to Council management and continues to explore its potential to increase community capacity.

Unley Libraries

Unley Libraries continue to adapt to the communities' needs for learning, connection, and entertainment for all ages. The Goodwood and Unley Libraries saw a total of 218,904 visitors to our branches. There was a total of 513,851 loans this year, 75% of which were of physical items and 25% of digital. Digital loans continue to rise in popularity, while the browsable collection at both branches are kept fresh and replenished for regular visitors.

The Unley Toy Libraries saw the expansion of the service to two branches this year, with the introduction of the Goodwood Toy Library branch. This branch allows the Toy Library to be available to customers at various hours across 6 days a week. The expansion has seen an increase to a total of 1181 Toy Library members and 17,582 visitors this year, a 17% increase on last financial year. The Unley Toy Libraries won the award of Best Council Toy Library of the Year for the successful development of the second branch.

Our Youth and Children's programs have seen continued high attendance rates this year with 19,800 attendees attending 412 programs, including our ever-popular School Holiday, Storytime and Babytime programs, and youth programs such as the Digital Drawing and Kids' Reboot Groups.

Adult community members were entertained and informed with 151 workshops and events. Tech Help 1:1 sessions were provided free to community members, and saw 456 people helped with their digital and technical queries by our knowledgeable staff and volunteers.

Our Home Library Service delivered a total of 1430 library packs to nearly 200 residents, enabling access to resources to those who are unable to visit a library branch in person.

Unley Museum

The Unley Museum continued to provide opportunities to inspire, educate, entertain, and engage our community through dynamic exhibition, events, and children's programs.

We began the year 'swillingly' with a focus on brewing and beer in Unley and South Australia as our exhibition Brews & Bars led visitors through the fascinating history of the brewing industry across our state and discovered Unley's strong connection to it. A cycling tour of heritage brewery sites was staged in conjunction with the Unley Bike User Group (UBUG).

The Museum was proud to present the first ever retrospective exhibition of Jessamine Buxton, a highly awarded artist and Unley resident until her death in the 1960s. With magnificent artworks, artefacts and art materials on loan from across the nation and from the Museum's collection, Buxton's career and life was rediscovered and shared with our many visitors.

For History Month, the Museum partnered with Flinders University and researched the very special influence of our French compatriots on South Australia's culture. The many stories were shared through a fascinating exhibition of images, stories and artefacts that explored our French connection from our very beginnings until today. The exhibition was underpinned by a series of free public talks; Barbara Santich on French Influences on South Australian Gastronomy, Steven Larkins on the Battle of Dernancourt, Mikael Gillard hosted a talk and tasting of French Aperitifs and Giselle Blanchard spoke on her journey in the operatic world.

Our research, family history and house history services were taken up wholeheartedly by our community as we provided all sorts of historic findings to satisfy our inquisitive patrons. In particular, the 'Front Yard Slide Shows' project was supported by the Museum with research on the many properties featured in the program.

Unley Museum Expansion

In line with the Unley Civic Precinct Redevelopment plan, detailed design work has commenced for the expansion of the Unley Museum.

Since 1971 the City of Unley has amassed a local history collection, and from 1986 operated an accredited museum in a heritage-listed cottage, initially at 74 then 80 Edmund Avenue, Unley. This is one of six Council-owned Cottages located on Edmund Avenue which back onto the Unley Village Green.

Unley Museum offers a curated program of innovative and relevant exhibitions and activities focused on showcasing the history and enriching the cultural life of Unley, as well as providing volunteer led family history and house history research services.

The Museum has a nationally significant collection of approximately 13,000 photographs and objects related to the history of the City of Unley and has won major national and state awards for its exhibitions.

While the Unley Museum is highly regarded and valued as a cultural service, it has reached the limit of capacity in terms of the scale and importance of its exhibitions, the types of activities it can offer our community, and the capacity to grow its collection and therefore preserve Unley's history.

The expansion project seeks to add vibrancy and visitation to the Village Green, offers the opportunity to expand and improve Museum storage and exhibition space, and provides a dedicated space for visiting schools to spend time in the Museum. Once design work is complete, Council will seek grant funding to support the construction phase.

Unley Swimming Centre

Unley Swimming Centre saw 93,993 visitations for the 2023-24 season. This is the highest attendance in five years and has the Centre back to realising pre-COVID attendance rates.

213 people purchased full season passes along with around 2,178 multi-visit passes. 550 of those were Age Friendly passes, up from 444 in the 2022-23 season, highlighting the ongoing popularity of the Centre with members of the public aged 70 years and above.

The Swim School continued to grow in popularity, with 547 students enrolled in the Spring Term and 588 students enrolled in the Summer Term. Combined with the centre's Private Lessons program, a total of 9,029 swimming lessons were conducted.

The Centre hosted the 19th annual MS Mighty Swim, which saw participants swim through the 24-hour event, helping to raise more than \$150,000 for those living with Multiple Sclerosis.

Unley Oval Turf, Drainage and Irrigation Upgrade works

The Unley Oval Turf, Drainage and Irrigation Upgrade is a generational project that has completely transformed Unley Oval, achieving its objective of becoming a fit-for-purpose playing surface for elite-level sport in all seasons. It is now considered by many to be Council's premier open space asset.

The resurfacing project was a significant achievement. The extent of the work involved to complete the project was a massive undertaking that was realised through the effective partnerships established with project contractors Belair Turf Management, Living Turf, and Greenhill. The Project was completed in seven months, on schedule, by April 2024.

The scope of the resurfacing project involved:

- Removal of the entire turf surface, which in recent years had been challenging for Council to maintain
- Providing drainage and irrigation
- Laying new turf and
- Creating four cricket pitches.

The Oval's playing field has never been redeveloped in this manner and the end result now ushers in a new era for this magnificent venue, which will continue to be enjoyed by future generations of the Unley community and the sporting clubs which call Unley Oval home. The South Australian Government's Office for Recreation, Sport and Racing supported the latest phase of the redevelopment with grant funding of \$635,000.

Unley Gala & Tour Down Under

The City of Unley's much-loved street party, the Unley Gala, returned to King William Road on Saturday 20 January 2024 as part of the Santos Tour Down Under Festival of Cycling.

Attracting almost 15,000 residents and visitors over the course of the evening, the event featured an entertainment line-up for all ages, including fashion shows, live music and DJs, a kids activity zone, and over forty of the City's best retailers, cafes, bars and restaurants.

The event delivered a significant boost to local businesses with an estimated \$900,000 being injected into the local economy.

Following the festivities of the Unley Gala, the Santos Tour Down Under, Australia's greatest cycling race, returned to the City of Unley for its final stage, the Schwalbe Men's Stage 6 Race Start on the morning of Sunday, 21 January 2024.

Riders from across the globe gathered on King William Road, Hyde Park for the race start that headed to the Adelaide Hills for a finish at Mount Lofty.

Residents and visitors were encouraged to head to King William Road early for breakfast to enjoy the event atmosphere with the arrival of the Tour Parade and to see the stage start.

Unley Spring Fling

The Spring Fling was held on Sunday 5 November 2023 at Fullarton Park. Held in partnership with the Herb Society of SA and Mitre 10 Barrow and Bench, the event was a celebration of gardening, sustainable living and neighbourhoods.

The event focused on all things gardening and included hands-on activities such as gardening talks with access to expert gardeners, wildlife and sustainability advice, a plant and herb marketplace, First Nations' story time sessions and more.

Another highlight was the announcement of Spring Fling Garden Competition winners, with entries from residents who demonstrated their passion for gardening and pride in their homes' green spaces and local neighbourhoods.

Shortlisted entries went into the running for the People's Choice Awards, where members of the public were invited to vote for their favourite garden. Approximately 800 people attended the Spring Fling on the day.

Media & Communications - Connection and Engagement

During 2023-24 the Strategic Communications and Marketing team played a key role in shaping our city's image, fostering community engagement, and supporting Council's programs. Through proactive and reactive communication across multiple platforms, the team promoted Council's diverse activities and services.

Their portfolio included promoting major events, liaising with external media, and engaging the community on key issues. The team highlighted Unley's vibrant arts scene, entrepreneurial spirit, environmental sustainability, and community-focused programs.

The team successfully promoted notable events such as the Unley Gala, Santos Tour Down Under, SALA Festival, Fringe in Unley, Toasty Tunes and Unley Oval Open Day. These efforts boosted participation and solidified Unley's reputation as a cultural hub.

A highlight was the Australasian IAP2 Award for the team's work on the 'Shaping Unley: Building Greener Neighbourhoods' project. This recognition showcased the team's industry-leading community consultation practices, involving both online and face-to-face methods.

The team promoted initiatives in environmental sustainability, youth entrepreneurship, active transport, and urban planning. Their media outreach and community engagement helped build awareness of and encouraged participation in Shaping Unley's future. The communications

team produced quarterly magazine Unley Life, delivered to 16,000 households, main street businesses and aged care centres. It also supported the Mayor, Deputy Mayor and CEO with speeches at special events.

In 2023-24, Council endorsed the Unley 360 Communications and Community Engagement Strategy. This strategy aimed to enhance Unley's reputation, increase awareness of Council's services, and involve the community in decision-making through a comprehensive engagement model.

The City of Unley's digital presence grew significantly:

- Facebook: 9,019 followers, reaching 171,900 people.
- Instagram: 2,828 followers, reaching 22,000 people.
- X (formerly Twitter): 3,610 followers.
- City of Unley website: 827,239 page views.
- The 'Your Business' website: 18,524 page views.
- Your Say Unley: 6,037 subscribers, including 4,394 active contributors over the last seven years, with 3,040 identifying as Unley residents. 27,400 visits, with 16,032 community contributions.

These platforms remain essential for community engagement and communication, ensuring residents and visitors stay informed about Council initiatives.

The team will continue encouraging engagement, promoting Unley's cultural identity, and ensuring transparent communication to build a stronger, connected City.

Toasty Tunes - Neighbourhood Events

The City of Unley hosted a series of free, pop-up events in local parks during the winter of 2023. The four events in different public reserves across Unley kept community members warm with hot beverages and gourmet cheese toasties while being entertained with live music and kids' activities. Approximately 700 people attended the first Toasty Tunes event series and positive feedback from local communities saw this program continue into 2024.

Australia Day 2024

The City of Unley hosted an Australia Day Awards and Citizenship Ceremony on 25 January 2024. The ceremony program commenced with an Opening Address by Mayor Michael Hewitson AM, followed by addresses from guest speakers Mr David Pisoni MP, Member for Unley, and Ms Jayne Stinson MP, Member for Badcoe.

The naturalisation proceedings involved a Pledge of Allegiance by each citizenship candidate, an affirmation ceremony, and presentation of Citizenship Certificates.

Attendees heard an address from Australia Day Ambassador, Mr Craig Scott, South Australian Citizen of the Year 2021 and finalist in the Australian of the Year – Local Hero 2021.

The Australia Day Council of South Australia (ADCSA) Citizen of the Year Award went to Mr Mark Goodman, in recognition for his work with the Goodwood Saints Football Club, who spoke to those in attendance.

The ADCSA Young Citizen of the Year Award was received by Ms Amy Dospisil in recognition for her work with the Fullarton Scout Group.

The Community Event of the Year Award went to the Unley Repair Café at Clarence Park, in recognition of their work in the community.

Ignite Unley

The City of Unley held a Christmas-themed Ignite Unley Outdoor Cinema event on the Village Green which was popular with the local community with over 500 people attending. The film 'A Boy Called Christmas' was screened, and community members enjoyed Christmas carols, craft and sports games for children, and delicious food and drink options.

The second Ignite Unley event was a Harmony Week music showcase, held at Soldiers Memorial Gardens in partnership with Mosaic Adelaide. Over 200 people enjoyed the evening which was programmed with an exciting lineup of multicultural dance and music performances.

Cultural program – Front Yard Slide Shows

The 'Front Yard Slide Shows' project was produced by Open Space Contemporary Arts and supported by the City of Unley, Arts SA, and Toop & Toop, and was an evolving and innovative digital storytelling project that asked people to gather and share their knowledge about the history of their house. Since 2022, a growing collection of 15 short films have been made with residents living in the City of Unley that reveal untold stories about their past and the present.

This year, as part of History Festival 2024, residents and visitors were encouraged to walk the streets of Unley to view 15 bespoke signboards with photos and QR codes linking them to the film about each specific property.

The project sought to create better connections for residents with their local suburb, history and heritage – as well as sharing information about the contemporary use of some of our heritage buildings.

Reconciliation Week

Reconciliation Week is one of the cultural highlights on the City of Unley calendar. This year Council hosted 3 free events on Thursday 30 May under the theme of 'What is the Dreamtime and Dreaming?'

Kaurna and Ngarrindjeri Leader and Elder Major 'Moogy' Sumner led the events, sharing his stories and cultural knowledge with our community from all ages. Starting at Goodwood Library's regular Story Time program, Uncle Moogy entranced a large crowd of 3 - 4-year-olds and their families.

A second event for local schools held at the Unley Town Hall was attended by over 150 students and teachers. Introduced by Mayor Michael Hewitson, the event was a blend of traditional greetings and presentation on the Dreamtime and exploration of its cultural significance. Teams of students then presented what they learnt and experienced.

The third event was a public forum where Uncle Moogy was joined by local Kaurna and Narungga Elder Aunty Elaine (Munartu) Magias in a panel presentation and Q & A session.

An honest and educational evening of shared personal and cultural stories left all who attended more informed on the Dreamtime and Dreaming's cultural significance for First Nations peoples and the wider community.

Harmony Week

This year, the City of Unley hosted its largest ever program of Harmony Week events and activities. Celebrated across the council area in community centres, libraries, the Unley Town Hall, and Soldiers' Memorial Gardens, activities included a workshop on Indonesian Batik printing, performance by the Lemko Band, a Citizens and Sisters exhibition, and Babytime sessions in the Unley Libraries.

A free public forum entitled 'Let's Talk About Peace' was well attended and informed by an eminent panel of speakers from the University of South Australia, the Graham F. Smith Peace Foundation and the South Australian Multicultural Commission.

In partnership with Mosaic, a delightful Harmony Day Twilight Picnic brought people together with children's activities and performances from a range of cultural organisations.

Customer Experience

Council continues to prioritise our customer needs and conducts monthly customer satisfaction surveys, using results and feedback to improve our services.

In 2023-24, a total of 653 randomly selected customers agreed to participate in a phone survey regarding their recent experience with the City of Unley. These results delivered an overall satisfaction rating of 80%, which is well above the Council's benchmark of 71% and meets the City of Unley's target of 80% for customer satisfaction. We also asked our customers if we were able to resolve their query or request the first time they contacted us, and 85% of the time this was achieved.

During 2023-24 we continued to focus on making it easier for customers to contact the Council and maximising self-help options. This included more options to contact us online, improving information available on the City of Unley website and providing a live-chat function.

Active Ageing Program – GRANDFriends

Supported by funding from the South Australian Government's Office for Ageing Well, the City of Unley's 'GRANDFriends' program was inspired by ABC TV's 'Old People's Home for Teenagers' – a reality-style social experiment series with younger and older generations.

Sessions were designed to be fun, educational and support inter-generational social connections. Activities included lawn bowls, community gardening, painting, cooking, and playing board games. The GRANDFriends program was delivered twice in 2023-24, engaging a total of 25 young people aged 13-15 years and 25 older people aged 65+ years.

Participant feedback was very positive with both generations realising they had more in common than they thought and saying that they enjoyed spending time together, sharing experiences and learning from each other.

'Fish Tank' - Young Entrepreneurial Program

Fish Tank is Council's flagship youth entrepreneurship program and provides the opportunity for people 12 to 25 years of age to win a prize package that will help grow their business. Participants attend workshops on entrepreneurship, business pitching and presentation skills, which culminates in opportunity to present their business ideas to a panel of industry judges.

In the 18-25 years category, Magnus Ladd's 'Serenity Stick' massage device won first place, with its focus on being functional, recyclable and a sculptural piece able to be left of display in your home, while Lauren Demasi's 'Decorise App' combining AI and professional advice to enable people to see the final look in their own home, came second.

In the Junior category, Samuel Balogh's 'Lunch Order Subscription Delivery Service' for time-poor parents was the winner, and Lily-Grace Latty's, 'Green Glow' beauty products for teenagers, achieved second place.

The program culminated in a Pitch Night, where 7 finalists presented their business ideas to a panel of judges. Winners received cash, along with business education and mentoring.

The City of Unley is grateful for its invaluable partnership with RAA, Rotary Club of Unley, Tilbrook Rasheed Chartered Accountants, the South Australian Business Chamber, and the Department for Industry, Innovation and Science who support this program.

Living Young Action Plan

In 2023 Council endorsed an updated Living Young Action Plan, showing the City of Unley's commitment to supporting children and young people to learn, grow and reach their full potential. The plan provides direction, key actions, and projects for young people over a period of four years.

A key focus of this plan is to ensure that we continue to meet the needs of children and young people by partnering with and involving them in matters which affect them and their community.

Volunteer Program

The City of Unley is deeply grateful for our extensive, enthusiastic, diverse, and passionate team of volunteers. They generously contribute their time, skills, and efforts in a variety of positions making our community happier, healthier, and more connected.

Throughout 2023-24, our volunteer program thrived, with nearly 70 new volunteers joining, bringing the total number to 240. They dedicated approximately 20,000 hours this year, contributing almost \$1 million to the City of Unley community. This growth reflects the City of Unley's reputation for fostering an exceptional and inclusive volunteer environment where individuals feel valued and respected.

To honour and celebrate our volunteers, we hosted two special recognition events this financial year. In December, our annual Christmas celebration took place at the Unley Oval Community Hub, featuring beverages, canapes, and live music.

In May, as part of National Volunteer Week, we presented Years of Service certificates and gifts to volunteers who achieved significant milestones, followed by a movie screening of 'The Great Escaper' at the Capri Theatre.

Commonwealth Home Support Program (CHSP)

Council assisted approximately 670 older residents, facilitating over 25,000 hours of service to help them live independently in their homes and participate in their local communities. Support ranged from one off services, such as transport to medical appointments, to ongoing services, including community bus trips and domestic support.

These services are funded through the Australian Government's Commonwealth Home Support Program and delivered with support from Council and a dedicated team of volunteers.

This year, some of our popular services included:

- Domestic chores and cleaning assistance
- Gardening support to maintain safe and tidy garden home maintenance and modifications based on Occupational Therapist referral
- Car transport to medical and allied health appointments
- Respite support to provide caregivers with a break from caring duties.
- Assistance with supermarket shopping
- Buddies and Belle's Breakfasts – weekly social groups for men and for women
- Slow-paced walking group – a weekly exercise group
- Balance classes – a weekly health activity group
- Tai Chi – a weekly exercise group
- Friendly Visiting – visiting older people in their homes
- Technology support in the home – volunteer-assisted service
- Social bus trips and outings to various destinations

Community Grants & Sponsorship Programs

Through its Community Grants and Sponsorships Programs the City of Unley invested more than \$155,000 in community-led and grassroots local organisations, the hosting of community events, and providing opportunities for young people. Collectively, this work significantly improves our community's wellbeing and quality of life.

Funding was provided through the following programs:

- Community Grants \$71,700
- Youth Sponsorships \$10,700
- Community Event Sponsorships \$66,700
- Small Sponsorships & Donations \$7,000

Walking and Cycling Plan

Council's Walking and Cycling Plan 2022-27 aims to continue to provide infrastructure to support walking and cycling as an attractive, viable option for transport and recreation, accessible and appropriate for people of all ages and abilities. Since the Plan was endorsed in 2022, Council has continued each year to commit to its ongoing implementation.

During 2023-24, Council delivered five priority projects:

- Mike Turtur Bikeway, including detailed design and documentation of Railway Terrace South streetscape improvements between Goodwood Road and Devon Street South.
- Wood-Weller Bikeway, including community consultation on the preferred concept design for Stage 5 between Wood Street and Cross Road along Northgate Street, Heywood Park and Whistler Avenue.
- Young Street Neighbourhood Bicycle Route, including concept design options for Stages 2 to 4 between King William Road and Glen Osmond Road.
- Jellicoe-Ningana Avenue Neighbourhood Bicycle Route, including concept design options between Goodwood Road and Cross Road.
- Marino Rocks Greenway, including construction of walking and cycling improvements at Cooke Terrace and Rose Terrace bend.
- End-of trip facilities, including installation of eleven new bicycle racks at various locations across the city, a portable bike rack for up to 20 bikes to support bike parking at events, and one bicycle repair station at Henry Codd Reserve.

In addition, with State Bicycle Fund savings, Council staff also delivered on two other walking and cycling improvement projects along the Mike Turtur Bikeway, including at Joslin Street and Parson's Street bend, which also connects to Tram Stop 2 at Wayville and at the Musgrave Street access point.

Local Area Traffic Management Plans

Local Area Traffic Management (LATM) Plans have been undertaken for five key areas across the City of Unley between 2013 and 2019, resulting in 87 recommendations being adopted by council for implementation. Over the last few years Council has delivered or commenced about 70% of these recommendations.

The LATMs consider issues such as traffic congestion and 'rat-running' routes, walking and cycling improvements and parking matters.

Council commits to the ongoing implementation of LATM recommendations each year. During 2023-24, Council delivered on three priority projects from LATM 1 in the Unley area and LATM 2 in the Parkside area:

- Thomas Street and Mornington Road intersection including design and consultation on walking and cycling intersection improvements (LATM 1).
- Haslop Reserve walking and cycling link, including concept design options and consultation on streetscape and safety improvements between Wattle Street and Cremorne Street (LATM 2).
- Porter Street, including a review and consultation on parking recommendations to improve safety and access along Porter Street for all street users, in particular for people riding bikes, noting the popularity of the Rugby-Porter Bikeway (LATM 1).

Unley Parking Management Plan 2023-2033

Council adopted the Unley Parking Management Plan 2023-33 (Management Plan) at its Council meeting held on the 26 February 2024. The Management Plan was developed over a period of 2 years and incorporated significant community consultation and engagement.

The Management Plan aims to provide an improved balance of parking provisions for residents, businesses, shoppers and visitors.

In March 2024, Council endorsed the Unley Parking Management Implementation Plan (Implementation Plan) that sets clear parking priorities for Council to focus on in the short, medium and long term. The Implementation Plan has identified 31 short-term actions, spanning 17 focus areas.

Between April and June 2024, Council staff have commenced the implementation of the following Focus Areas:

- Focus Area 1 - Improving communication and education materials on parking management.
- Focus Area 2 - Shifting the permit renewal expiry date to 31 March 2025.
- Focus Area 4 - Rectifying legacy parking time-limit controls.
- Focus Area 5 - Aligning legacy business parking permits.

Animal Management Plan

Under the *Dog and Cat Management Act*, Council is required to maintain an Animal Management Plan (AMP) to guide our approach to managing dogs, cats, and other animals in our community.

We are pleased to announce successful completion of Year 3 of the AMP 2021-2026, which concluded on 30 June 2024. This achievement highlights the dedication of our Regulatory Services team and other internal stakeholders in enforcing animal management, educating the community, and promoting responsible pet ownership.

Year 3 actions include:

- Investigating use of footpath stencils for messaging at key locations
- Continuing existing promotional campaigns
- Investigating cat management options
- Continuing proactive park patrols
- Ongoing education campaigns through social media, websites and other platforms.

Council has also reviewed and provided feedback on proposed changes to the *Dog and Cat Management Act*, which are expected to be enacted in the 2024-25 financial year.

Conservation Grants

Each year, Council allocates funding (\$50,000) to support the retention of built character and the landscaped environment. This is delivered through Conservation Grants that support the maintenance of Regulated and Significant trees, as well as the repairs and reinstatement of heritage buildings.

During the financial year, Council undertook substantial media campaigns to promote the grants and called three rounds of expressions of interest for funding.

The following funding was allocated:

- Round 1 - funding allocated to 6 applications (1 building and 5 trees) totalling \$9,097.00.
- Round 2 – funding allocated to 12 applications (4 buildings and 8 trees) totalling \$26,588.00.
- Round 3 – funding allocated to 6 applications (3 buildings and 3 trees) totalling \$14,341.00.

This resulted in a total allocation for funding of Conservation Grants of \$50,026 in 2023- 24. All allocated funding was acquitted for this year through those projects endorsed by Council.

Water Wells (Tree Inlets) Program

Tree wells (or tree inlets) capture stormwater where it falls and directs it straight to tree roots.

The annual Tree Wells Program (Program) has been implemented by Council for many years and in 2023-24 a total of 137 inlets were installed in the following streets:

- Andrew Avenue
- Miller Street
- Foundry Avenue
- Birks Street
- Myra Avenue
- Miegunyah Avenue.

The installation of tree net inlets in verges across the City has been proven in studies to assist with urban cooling and improve tree health by increasing moisture in the soil through capturing and retaining rainwater flows from roadways.

KEY OUTCOMES - ENVIRONMENTAL STEWARDSHIP



LIDAR technology for Tree Canopy measurement

Unley's tree canopy cover was measured using LIDAR (Light Image Detection and Ranging) to accurately measure Unley's canopy change over time.

This project enables the Council to measure the growth of the urban forest, identify areas of change and identify the reasons behind trees being lost on private properties.

The data is available to Unley ratepayers at a property level and is valuable to Unley Council staff who manage the city's urban forest.

Benefits of this initiative include increasing awareness and understanding of the need to retain, manage and grow urban forest and canopy cover, enhancing Council's urban planning capabilities and encouraging community action to increase tree canopy cover at a property level.

Improved decision-making processes using comprehensive data and analytics strengthens Council's environmental stewardship and sees Unley recognised as a leader in sustainable urban development practice.

Ridge Park Masterplan

The Ridge Park Master Plan adopted by Council in 2022 identified six key design principles, including 'enhancing path conditions, safety and wayfinding to create new opportunities to celebrate the War Memorial, linking nodes, and stitching elements of the site together.'

In 2023-24, improvements were made to the 37-metre main circulation path around the oval. A wider bitumen pathway has replaced the original gravel path, supporting the popularity of Ridge Park for local residents' daily walks. The 3-metre-wide path provides an improved all-weather pathway that gives greater stability and confidence for all users walking around the oval and between the established trees.

The pathway will be complemented with new path lighting and additional seating in the next stage of works. The path layout also anticipates further changes proposed in the Masterplan, regarding the realignment of the main oval and the creation of a small wheel park.

Ridge Park Pathway Upgrades

A budget bid was developed by Parkside Councillors to improve the condition and amenity of Gladstone Street, Fullarton by increasing greening and reducing opportunities for over-length vehicles parking on the street.

Council prepared concept designs for community feedback, which resulted in a final design which placed two landscaped protuberances along the northern side of Gladstone Street towards the Glen Osmond Road end to add greening, deter undesirable on-street parking and slow driver movement along the street.

Heywood Park improvements

A budget bid was developed by Unley Park Councillors to improve the amenity of Heywood Park around the popular Mini Ninja playground setting adjacent to Grove Street. The works included increasing native planting, with fallen logs and boulders to improve local biodiversity, as well as providing a more substantial planted zone to act as a buffer between children using the nearby Mini Ninja setting and the adjacent Grove Street.

The increased planting is consistent with the character of the established plantings around Heywood Park and the play areas. The improvements also included the replacement of an existing swing seat with a bucket swing to cater for very young children.

Climate and Energy Plan

Council's Climate & Energy Plan includes actions to reduce the carbon footprint of Council's operations, aligned to asset management plans and whole of life assessments, and has a target of being carbon neutral by December 2030.

Since the Plan was endorsed, Council has continued each year to commit to its ongoing implementation.

During 2023-24, Council delivered emission reduction projects including:

- Purchasing 25Kw solar panels for installation at Goodwood Library.
- Purchasing two 19Kwh batteries for installation at Goodwood Community Centre.
- Purchasing Council's first electric vehicle for use by the Regulatory Services team as part of the staged adoption of electric vehicles.
- Installing two 22Kw electric vehicle chargers at the Civic Centre for use by Council's fleet vehicles.
- Forming a buying group with ERA councils for procurement of a Power Purchasing Agreement for 100% renewable energy for Council's electricity consumption.
- Partnering with other councils to develop a decision-making tool for lower greenhouse gas roads and footpaths to reduce the carbon emissions from Council's infrastructure delivery program.
- Licencing Carbon Accounting software to track Council's corporate emissions from electricity, gas, fuel and water consumption.
- Calculating Council's second Greenhouse Gas Emissions Inventory to track progress aligned with our Climate & Energy Plan.

Green Verges Incentive scheme

Council's Greening Verges incentive program converts dolomite verges to soil beds, ready for planting by adjacent residents.

The program is in its sixth year. During 2023-24 Council converted 72 dolomite verges to green spaces, increasing permeability and plantable space by a total of 1,337m².

Collectively, this project increased the City of Unley's green cover by almost 9,200m², enhancing streetscapes throughout Unley. Every suburb had at least one new verge conversion, offering equitable distribution of this initiative across the city.

Some of the benefits of greened verges include:

- Providing a healthier environment for street trees.
- Softening the effect of hard surfaces such as roads and footpaths.
- Improving air quality.
- Working as natural 'air-conditioners' through moisture in leaves.
- Reducing stormwater run-off.
- Providing habitat for small creatures like bees and butterflies.

Resilient East Partnership

City of Unley is part of Resilient East, a regional climate partnership between eight eastern-region councils and the Government of South Australia, working together to prepare our part of the Greater Adelaide region for climate change.

During 2023-24, the partnership delivered a range of research, collaboration, community engagement and outreach projects including:

- Commencing the development of the next Resilient East Regional Climate Adaptation Plan.
- Partnering with Local Government Association of South Australia to develop a Climate Risk training module for Elected Members.
- Delivering an EV Expo held in Campbelltown for people curious about purchasing an electric vehicle.
- Partnering with Renew and three other regional climate partnerships to deliver an online Sustainable Homes expert webinar series between May 2023 and January 2024. Topics included winter and summer energy efficiency, electric vehicles, buying green power, all-electric homes, solar energy and batteries and an introduction to sustainable building and renovation.
- Developing Tree FAQs to assist staff and elected members respond to queries relating to trees and their management.
- Partnering with Resilient South to develop a series of 'You Can't Arb That' videos with interviews by arborists who answer questions and explain misconceptions they often encounter about trees and tree maintenance.

Overhanging Vegetation and Hedge Management

The Regulatory Services team is responsible for enforcing overhanging vegetation from private property that impacts Council land to ensure it is appropriately maintained and does not impact access to footpaths or become a safety issue.

A proactive management program has been implemented to audit previously identified hedges and vegetation annually. Issues are identified and dealt with in accordance with the Overhanging Vegetation Guideline which provides a framework and a range of options available to resolve issues.

The proactive inspections resulted in 72 properties being reviewed, with a total of 3 requiring further action by owners to resolve overhanging vegetation concerns. These properties, along with any newly identified properties, will be monitored for compliance in future inspections.

Waste Management

The City of Unley continued to achieve solid waste diversion from landfill rates relative to other metropolitan Councils for disposal of domestic waste during 2023-24.

Priority actions identified in Council's Waste Management & Resource Recovery Plan 2021-2025 were investigated and delivered. This included undertaking a cost benefit analysis for the introduction of a weekly Food Organics Green Organics green waste collection service, for Council's consideration for future implementation.

Waste education remains an important component of waste management for the City of Unley who have successfully entered into a multi-year agreement with KESAB to assist in the ongoing delivery of waste education programs, waste audits and the delivery of the priority actions as identify in the Waste Management & Resource Recovery Plan.

Annual programs such as the successful 'Take the Pledge' initiative continues to educate residents by asking them to commit to separating waste to the best of their ability.

KEY OUTCOMES - ECONOMIC PROSPERITY

Economic Development & Strategic Initiatives

During the 2023-24 financial year, the City of Unley successfully continued implementation of initiatives from the Economic Development Growth Strategy (2021-2025).

Key achievements in the areas of enhanced communication to the wider business community included development of the Unley Visitor Map, increasing the visibility of local business precincts to attract visitors. The Unley Business Guide was launched, an A5 booklet providing comprehensive information about support for local businesses.

This year also saw more improvements to Unley's Your Business website, which offers regular updates on the site with investor information, networking events and workshops, and relevant guides on home-based businesses, outdoor dining, and footpath trading.

The team reinstated regular online updates via monthly e-newsletters to keep the local business community informed on programs, developments and opportunities, while the Unley Business Survey garnered important feedback, providing opportunity for over 400 local business operators to submit their opinions and suggestions. Further industry research with focus groups was undertaken to better understand key sectors of the local economy.

As a result of these initiatives, collateral was developed for Unley, King William, Glen Osmond and Greenhill Roads to attract more investment and new businesses to Unley.

Energy was focused on key precincts with Mainstreet Levy Consultations, engaging business property owners and seeking feedback on proposed Business Precinct Expenditure Plans for 2024-25. Operators had opportunity to provide input on business precinct enhancement projects, improvement strategies, and Service Level Agreements.

In terms of upskilling our business community, Council worked with the Eastern Region Alliance Business Advisory Service to offer one-on-one free mentoring and education in a range of business topics, including digital marketing, cybersecurity, and search engine optimisation for online business.

The Precinct Leadership Group was formed to foster and facilitate collaboration among Mainstreet Precinct Coordinators and Chairs of Trader Associations, and training in governance issues was provided to all Mainstreet Committee Members. Overarching governance and Executive Officer support was further enhanced through the establishment of the Business and Economic Development Advisory Committee (BEDAC).

The city's partnership with Southern Business Connections, a small business association, saw the Economic Development team supporting a series of quarterly professional networking events on various themes to facilitate small business practices and encourage their growth.

The team also curated their own calendar of business events and workshops targeted specifically at business operators.

To further enhance these outreach, support and education programs, the team re-established the Business Concierge Service as the primary means of contact for information, with a focus on enhancing customer experience and education in the areas of Planning and Development.

To expand the focus beyond local business, the team also considered international partnerships, collaborating with the French Australian Chamber of Commerce and Industry South Australia (FACCI SA) and the Hellenic Australian Chamber of Commerce and Industry South Australia (HACCI SA) with a view to exploring and unlocking international markets for future interaction with the local business community.

As a crowning achievement, the team celebrated the first City of Unley Business Awards. Unley's inaugural awards program was established to highlight the achievements of the outstanding members of our local business community, recognising leadership, innovation and transformation, sustainability and a people's choice award.

The Economic Development team will maintain these initiatives in the 2024-25 financial year, ensuring that concerted efforts for sustained growth and support continue for Unley's diverse business community.



KEY OUTCOMES - CIVIC LEADERSHIP

Asset Management Plans

In 2023-24, Council completed a detailed review of its Asset Management Plans. These are part of a range of strategies identified in the *Local Government Act* and are used to inform Council's long term financial plan, ensuring Council allocates its resources effectively and efficiently to meet its strategic objectives.

Effective asset management enhances the liveability of our city, while aiming to meet the changing needs of our community. We know we need to continue to invest in assets and maintain them in a way that is logical and programmed, but also innovative, sustainable, and trying new approaches for greater efficiency.

The review included updates to unit rates and valuations, improved asset condition data, and forecast required expenditure for the renewal of assets and how this can be managed sustainably over the length of the plans.

There are four Asset Management Plans covering the following categories:

Buildings: These assets provide facilities for a range of community services. include sport and recreational facilities like grandstands and changerooms, the Town Hall and Civic Centre, community centres, libraries, public toilets and places for recreation like our Swimming Centre.

Open space: These assets are places where our community meets, enhancing the liveability of our city and supporting healthy living through places for leisure and physical activity. They also include playgrounds, sporting grounds, artworks, irrigation to help keep our city green, and a variety of structures.

Stormwater: These assets help manage the quality and quantity of water runoff from rainfall, while protecting the community from flooding. They include our creeks, underground drainage networks, water systems that recycle stormwater to green our parks and reserves, and other stormwater infrastructure such as raingardens and tree inlets.

Transport: These assets connect people and places by providing an effective movement network to get people where they need to go efficiently and safely. These extend beyond our roads and include footpaths and cycling paths, kerb and water table, traffic control devices, street lighting and bridges.

EAM Project

This project involved the upgrade of Enterprise Asset Management (EAM) from the previous Ci version of TechnologyOne to the new CiAnywhere interfaces. The project included the re-design and re-implementation of the Work Order system to align with best practice and the redevelopment of integration between systems to support CiAnywhere.

Outcomes saw the rollout of new mobility devices, enabling field staff to better manage requests from our community. The benefits from this project included enhanced integration between systems, allowing work orders to be received quickly and efficiently.

It also facilitated seamless triaging of community requests, ensuring that the right team received the requests the first time they entered the system. The new EAM tool also featured the review of maintenance schedules, with further updates and enhancements enabling and achieving more efficient business processes for both staff and customers.

CiA Live

This project involved the uplift of finance-related functions throughout the business from the previous Ci version of TechnologyOne to the new CiAnywhere platform.

Delivered in conjunction with TechnologyOne, this uplift included migrating activities such as:

- Purchase orders, goods receipting and invoice processing
- Reporting and analytics
- Reconciliations
- Purchase card processing and approvals
- System functions to enable data processing.

The uplift was also used as an opportunity to refine and standardise user access provisioning in line with position requirements. The Finance team provided staff across the business with training documentation and 1:1 or team training in the new interface prior to go-live in May.

The move to the CiAnywhere platform provides enhanced functionality and enables access to additional system capabilities that were unachievable or incompatible in the previous version. The streamlined look, feel, and process for the end user and is now comparable to other functions in use across the TechnologyOne suite and enhances system familiarity before the commencement of the TechnologyOne Property and Rating implementation.

Local Nuisance Functions

The *Local Nuisance and Litter Control Act 2016* (the Act) provides a mechanism for Council's authorised officers to undertake enforcement action of local nuisance issues.

Local nuisance can include noise, odour, smoke, fumes, aerosols, dust, litter, light and insanitary or unsightly conditions.

These are actioned across various teams within Development and Regulatory services, dependent on the specific nature of the complaint. In accordance with Section 8 of the Act, Council have recorded a number of complaints and actions relating to nuisance.

The number and nature of complaints of local nuisance activities received by Council:

- Building Construction Complaints – 90
- Unsightly Properties Complaints – 17
- Environmental Health complaints – 186
- Littering Complaints – 671 (22 private land and 649 council land)

The number and nature of local nuisance or enforcement actions:

- Offences expiated under the Act - 5 (Dev Team – 4, Health Team – 1)
- Offences prosecuted under the Act - 0
- Nuisance abatement notices – 3 (GIs -1, Health team – 2)
- Litter abatement notices issued - 0
- Civil penalties negotiated under section 34 of the Act – 0
- Applications for civil penalties under section 34 – 0
- Number of Court orders made on Section 34 applications - 0
- Number of Nuisance exemptions issued for noise outside normal hours – 10
- Number of Nuisance exemptions refused – 0

OUR ORGANISATION

Organisational Structure



OUR EXECUTIVE TEAM

The City of Unley's Executive Management Team (EMT) consists of the Chief Executive Officer and three General Managers. The team is responsible for leading the administration, as well as building the organisational capability and culture, required to deliver the vision, strategies and framework set out in Council's Community Plan 2033.

EMT members are paid a salary package, which varies for individual staff members. Packages include a 10.5% compulsory superannuation and provision of a vehicle with unrestricted private use on a salary sacrifice basis. No additional bonuses are paid.

Our Values

This year the City of Unley reviewed our corporate values and made a change in the focus to highlight our commitment to positive outcomes for our community.

Our five key values are:

- **Pursue Excellence**
We strive for the best in all that we do.
- **Achieve Together**
We work together to deliver results.
- **Demonstrate Integrity**
We do the right thing at all times.
- **Customer First**
We deliver for our community.
- **Be Progressive**
We think outside the box to innovate and improve.

Staff Overview

Staff numbers as at 30 June 2024 are shown as Full-Time Equivalent (FTE) in the table below.

Division	Female	Male	Total
Office of the CEO	4.67	2	6.67
Business Support and Improvement	21.05	6.6	27.65
City Services	53.14	22.62	75.76
City Development	10.14	46.18	56.32
	89	77.4	166.1

People and Culture

The organisation continues to work on developing a high performing culture that provides a great employee experience and in turn provides the best possible experience for our customers in their interactions with us.

Training Initiatives this year have focussed on awareness and development activities in line with our Diversity Inclusion and Belonging Plan. This plan recognises our need to create an employee experience that enables the organisations talent to thrive and provide innovative and outstanding services to our community. The plan describes our approach to build a diverse and sustainable workforce reflective of the customers and community we serve.

Training outcomes for our staff from this plan have included Aboriginal and Torres Strait Islander awareness, LGBTIQ+ awareness and Disability awareness training.

The City of Unley is a member of the Local Government Community of Practice Road to Employment initiative seeking to improve employment outcomes for people with disabilities within local government. This program has included a review of our recruitment practices to ensure they are inclusive and not presenting barriers for applicants, and also providing training for leaders and hiring managers about inclusive employment practices.

Staff Training

To support our ongoing goal of building capacity across our organisation, staff have undertaken learning and development in the areas such as:

- ICAC Conflicts of Interest
- Domestic and Family Violence Awareness for leaders
- CPR training
- First Aid training
- ICAC Responsible Officer training
- Executive Director Course
- EEO Bullying and Harassment training
- Contact officer training
- Child Safe Environment Training
- Health and Safety Representative training
- Return to Work training for managers and supervisors
- Emergency Planning Committee training
- Emergency Warden training
- Suicide Awareness
- Records Management Protocols
- Microsoft Excel
- Heat stress and sun awareness
- Public Speaking
- Conflict Resolution

- Managing Performance and Misconduct
- Freedom of Information Officer training

Task-specific training deliverables also achieved include:

- Workzone Traffic Management
- High Risk Work training and licences
- Operate and maintain chainsaw
- Manual handling
- Backhoe operations

Credit Card Expenditure

Council staff made corporate purchases amounting to \$423,395 utilising corporate purchase cards during 2023-24. This figure represents less than two per cent (2%) of Council's total purchases for materials, contracts etc.

Corporate purchase cards are an efficient form of payment for low-value, low-risk purchases. Appropriate use of cards is tested as part of Council's Internal and External audit processes.

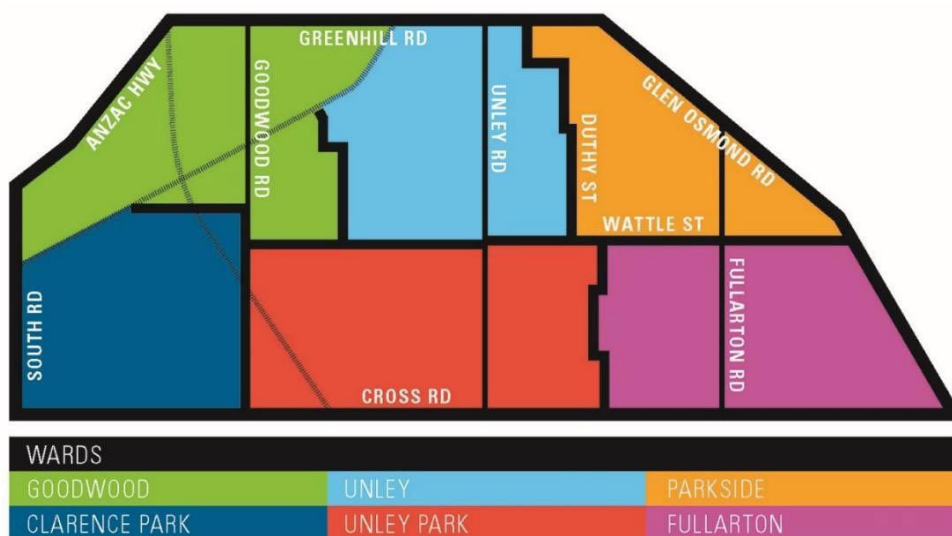
OUR COUNCIL

City of Unley Ward Overview

The City of Unley is located immediately south of the City of Adelaide, and is bounded by Greenhill Road in the north, Glen Osmond Road in the east, Cross Road in the south and South Road and Anzac Highway in the west. The City is bordered by the local government areas of the City of Adelaide in the north, City of Burnside in the east, City of Mitcham in the south and the Cities of Marion and West Torrens in the west.

With a total land area of 14 square kilometres, our City is predominantly residential, with some commercial and industrial areas. The City of Unley includes the suburbs of Black Forest, Clarence Park, Everard Park, Forestville, Fullarton, Goodwood, Highgate, Hyde Park, Keswick (part of), Kings Park, Malvern, Millswood, Myrtle Bank, Parkside, Unley, Unley Park and Wayville.

The six Council wards are Clarence Park, Fullarton, Goodwood, Parkside, Unley, and Unley Park.



City of Unley Ward Boundary Map

Elector Representation

The representation quota is the number of electors for the Council area divided by the number of Elected Members (including the Mayor). Unley’s representation quota is 1:2,115 with 28,002 electors and compares with other similar councils – see the table below.

Council	Electors	Representation
City of Burnside (13)	32,324	1:2,486
City of Campbelltown (11)	37,148	1:3,377
City of Holdfast Bay (13)	28,679	1:2,206
City of Norwood, Payneham & St Peters (14)	26,064	1:1,861

Source: Electoral Commission of SA 2024 - made available via LGA.

The legislation specifies that if a council is divided into wards, then the number of electors in each ward must fall within a ward quota so that there is fair representation on Council.

A council is required to conduct a review of its representation at least once in each relevant period as prescribed by the regulations of the *Local Government Act 1999* (The Act).

The Minister for Local Government from time to time will publish a timing schedule for determination of the relevant period. In accordance with the most recent Notice of Determination of Relevant Period for section 12 (4) of the Act, published by the Minister in the SA Government Gazette.

Under section 28(2) of the Act, a group may submit to Council a submission that it may alter the boundaries of the Council or its wards or alter the composition of the Council or its representation structure. No public initiated submissions under Section 28 of the Act were received in 2023-24.

Approximately every eight (8) years, a review of the representation structure is required to be undertaken - this last occurred and concluded in October 2021. The City of Unley will wait for the Minister to publish the Notice of Determination for the date of the next review in the SA Government Gazette.

Elected Members

Councils are part of the democratic framework of Australia and the community has opportunity to elect its Council Members every four years. The most recent elections were held in November 2022, with the next election scheduled for November 2026.

Below are details of the Councillors for the 2023-24 financial year.

Name	Ward	Term End	Term Start
Mayor Michael Hewitson	Mayor	-	Re-elected 21/11/2022
Cr Don Palmer	Clarence Park	-	Re-elected 21/11/2022
Cr Rebekah Rogers	Clarence Park	-	21/11/2022 new term
Cr Peter Hughes	Fullarton	-	Re-elected 21/11/2022
Cr Jack Gaffey	Fullarton	-	21/11/2022 new term
Cr Chris Crabbe	Goodwood	-	21/11/2022 new term
Cr Georgie Hart	Goodwood	-	21/11/2022 new term
Cr Jennifer Bonham	Parkside	-	Re-elected 21/11/2022
Cr Luke Doyle	Parkside	-	21/11/2022 new term
Cr Jane Russo	Unley	-	Re-elected 21/11/2022
Cr Stephen Finos	Unley	-	21/11/2022 new term
Cr Michael Rabbitt	Unley Park	-	Re-elected 21/11/2022
Cr Monica Broniecki	Unley Park	-	Re-elected 21/11/2022
Name	Role	Term End	Term Start
Cr Monica Broniecki	Deputy Mayor	-	21/22/2022

Elected Member Allowances and Benefits

Section 76 of the *Local Government Act 1999* provides that Elected Members are entitled to receive an allowance that is determined by the Remuneration Tribunal of South Australia, which is adjusted annually by a formula prescribed by the Local Government (Members Allowances and Benefits) Regulations 2010.

Elected Member Allowances & Benefits November 2022 – November 2023	
Mayoral Annual Allowance	\$76,440
Deputy Mayor Annual Allowance	\$23,887.50
Elected Member Annual Allowance	\$19,110
Presiding Member Annual Allowance (includes Elected Member allowance)	\$23,887.50

Elected Member Allowances & Benefits November 2023 - June 2024	
Mayoral Annual Allowance	\$80,948
Deputy Mayor Annual Allowance	\$25,296
Elected Member Annual Allowance	\$20,237
Presiding Member Annual Allowance (includes Elected Member allowance)	\$25,296

Council has endorsed an Allowances and Benefits Policy which provides facilities and support for the Mayor and Elected Members. This policy provides full details of resources (including reimbursement of expenses) provided to Elected Members.

Elected Members can claim for reimbursement of costs in accordance with Council's Elected Member Allowances and Benefits Policy. Council maintains an Elected Member Allowances and Benefits Register which can be found on the Council website and which sets out the specific details of allowances and benefits paid to Elected Members.

All Elected Members (including the Mayor) are provided with resources to assist in the representation of their community and conducting Council business. This includes an internet enabled laptop computer with SIM card and compatible printer (or access to printing facilities) plus stationery and business cards.

The Mayor has access to an administrative support officer, a dedicated office and meeting space, laptop, desktop computer and landline telephone. At this time, the Mayor has opted not to access a Council motor vehicle or seek reimbursement of mobile phone expenses.

Elected Member Training Seminars and Conferences

In accordance with the City of Unley's Elected Member Training and Development Policy, Elected Members were provided with the opportunity to undertake training and development activities during 2023-24 as per the table below.

Mayor Michael Hewitson Cr Monica Broniecki	04/08/2023	Masterclass – Meeting Procedures for Presiding Members
Mayor Michael Hewitson Cr Jennifer Bonham Cr Monica Broniecki Cr Chris Crabbe Cr Luke Doyle Cr Stephen Finos Cr Jack Gaffey Cr Georgie Hart Cr Peter Hughes Cr Don Palmer Cr Michael Rabbitt Cr Rebekah Rogers Cr Jane Russo	14/08/2023	Council Members Meeting Procedures Training Workshop
All the above	30/10/2023	Elected Member Training Workshop – Roles & Responsibilities when speaking to the Media Publicly
Various	30/11/2023	Non-mandatory training on Team Development with Tim Jarvis
Cr Georgie Hart	28/02/2024	SA Biochar Field Day

DECISION MAKING STRUCTURE

The Local Government system is integral to the democratic system of government in Australia and provides vital infrastructure, social and environmental support for communities. The City of Unley is responsible for providing strategic direction for the local area, planning and development control, setting policy, providing, and maintaining infrastructure and services, and regulating activities whilst complying with and enforcing many diverse pieces of legislation.

The City of Unley operates autonomously within the framework of the *Local Government Act 1999*, and the elected body may delegate authority to the Chief Executive Officer in accordance with legislative requirements, budgets, strategic planning policy and corporate structure. Unley Council has a small number of committees which assist in the decision-making process.

Council Meetings

Council Meetings are an important part of the Council's operations. The decisions made by the Elected Members at formal Council Meetings provide the direction and authority for the ongoing operation of the Council.

During the 2023-24 financial year, Council meetings were held on the fourth Monday of every month at 7pm at the Civic Centre, 181 Unley Road, Unley (entrance from Oxford Terrace), with appropriate adjustments to accommodate public holidays. Additional Council meetings were also held on the second Monday of every month where necessary.

All Council Meetings were open to the public and were conducted in accordance with the *Local Government Act 1999* and the *Local Government (Procedures at Meetings) Regulations 2013*, excepting items that were identified as falling within the provision of Section 90 of the *Local Government Act 1999*. These items were considered in confidence and members of the public were excluded from the meetings during those items.

Council Meetings 01/07/2023 to 30/06/2024		
Elected Member	Number of Meetings Eligible to Attend 2023/24	Number of Meetings Attended in 2023/24
Cr. Jennifer Bonham	12	11
Cr. Monica Broniecki	12	12
Cr. Chris Crabbe	12	12
Cr. Luke Doyle	12	12
Cr. Stephen Finos	12	12
Cr. Michael Hewitson	12	12
Cr. Peter Hughes	12	12
Cr. Jack Gaffey	12	12
Cr. Georgie Hart	12	11
Cr. Don Palmer	12	12
Cr. Michael Rabbitt	12	12
Cr. Rebekah Rogers	12	10
Cr. Jane Russo	12	12

Council Briefings

All City of Unley councillors undertake regular activities including weekly Elected Member briefings, quarterly Ward briefings with Council administration, and quarterly Ward briefings with the Mayor to apprise themselves of upcoming issues as a crucial part of their roles.

Council Committees

Under Section 41 of the *Local Government Act 1999*, the Council has the power to establish committees that will assist Council in the performance of its functions. These committees make recommendations to the Council.

A summary of the functions, membership and meeting arrangements for each committee follows. The Terms of Reference for the Committees can be found on Council's website.

For the period July 2023 to June 2024, the City of Unley had the following Section 41 Committees:

- Audit Committee
- Strategic Property Committee
- Business & Economic Development Advisory Committee

Audit and Risk Committee

The City of Unley Audit and Risk Committee is appointed by Council to provide independent assurance and advice to the Council on accounting, financial management, internal controls, risk management and governance matters.

The Committee is a source of advice to the Council and Chief Executive Officer.

Members

Membership is comprised of three Independent Members and two Elected Members:

- Mark Davies (Presiding Member)
- Annette Martin (Independent Member)
- Pamela Lee (Independent Member)
- Cr Monica Broniecki
- Cr Jack Gaffey

The independent members were appointed by Council on 22 May 2023 for a four-year term commencing 1 June 2023. The Terms of Reference provide that the Committee will meet at least four times per year at appropriate times in the financial reporting cycle, and when the Committee may deem necessary. In 2023-24 the Audit Committee met on five (5) occasions.

Financial Reporting and Sustainability

In accordance with its duties under the *Local Government Act 1999* and its Terms of Reference, the Committee reviewed the 2023-24 General Purpose Financial Statements and met with the external auditors, Bentleys, to discuss matters arising from their audit.

On 22 October 2024 the Committee resolved that it was satisfied that the financial statements fairly presented the state of affairs of Council for the year ended 30 June 2024.

Sitting fees for Independent Members are as follows:

- Presiding Member \$450 per meeting attended
- Independent Members \$300 per meeting attended
- If Independent Members are required to attend a workshop, \$150 per workshop

Strategic Property Committee

The Committee is established to assist Council to investigate and make recommendations to Council on strategic opportunities relating to property acquisition or divestment to support Council's Community Plan.

The Strategic Property Committee meets on an 'as needs' basis and did not meet during the 2023-24 financial year.

Members

Membership is comprised of six Elected Members nominated by Council as follows:

- Cr. Jennifer Bonham (Presiding Member)
- Cr. Chris Crabbe
- Cr. Luke Doyle
- Cr. Peter Hughes
- Cr. Michael Rabbitt
- Cr. Jane Russo

Business & Economic Development Advisory Committee

The Business and Economic Development Advisory Committee helps shape business growth and strategy for the City of Unley and meets quarterly. The Committee is made up of eight members (a maximum of six and minimum of four independent members, plus two Elected Members) for a period of two years.

Members

Membership is comprised of six Independent Members and two Elected Members:

- Arman Abrahamzadeh (Presiding Member)
- Garry Goddard
- Kym Della-Torre
- Joshua McNally
- Nicole Sheehan
- Alex Hammett
- Steve Finos (Elected Member - Unley Ward Councillor)
- Don Palmer (Elected Member - Clarence Park Ward Councillor)

During 2023-24 the Committee met on four (4) occasions for meetings and workshops.

Council Assessment Panel

The Council Assessment Panel (CAP) is established and convened under the *Planning, Development and Infrastructure Act 2016 (the PDI Act)* and operates under the Terms of Reference derived from the legislation.

The City of Unley Council Assessment Panel is an autonomous planning authority and operates under the Terms of Reference (assigned by the City of Unley Council Policy 1.1.05 established in accordance with the *PDI Act*.)

The CAP is convened under the PDI Act, and this means that:

- It is not convened under the *Local Government Act 1999*
- It is not a subcommittee of the Unley Council.

The Council Assessment Panel (CAP) considers development applications and makes planning decisions.

Members

The current membership consists of the following members:

- Mr Brenton Burman (Presiding Member)
- Ms Colleen Dunn
- Ms Iris Iwanicki
- Mr Terry Sutcliffe
- Mr Will Gormly
- Mr Mads Gaardboe (Deputy Independent Member)

The sitting fees were as follows:

- Presiding Member \$550 per meeting attended
- Independent Member \$450 per meeting attended
- Elected Members \$400 per meeting attended
- If Independent Members are required to attend formal training or workshops \$150 per workshop.

In 2023-24 the Council Assessment Panel met on eight (8) occasions.

Meeting Times, Dates, Agendas & Minutes

Agendas and minutes for all Unley Council meetings, Committee meetings and information regarding Elected Members' briefings are available on the [City of Unley website](#).

CONFIDENTIALITY

In accordance with Section 90(1) of the *Local Government Act 1999* all Council and Committee meetings were conducted in a place open to the public.

On every occasion that the provision to exclude the public within Section 90(2) of the *Local Government Act 1999* was utilised, the minutes included the proceedings for making a confidentiality order and the grounds on which the order was made.

The following table shows the number of confidentiality orders issued during 2023-24.

Section 91(7) & (9) of the <i>Local Government Act 1999</i>	Number
Council	16
Audit Committee	1
Strategic Property Committee	0
Business & Economic Development Advisory Committee	0

The table below shows the confidentiality orders made during the financial year, the grounds for those orders, and on what date, if any, the order expired or was lifted.

Council/Committee	Subject	Grounds	Period
24 July 2023 Ordinary Council Meeting Item 7.2	Appointment of Members to the Brown Hill and Keswick Creeks Stormwater Board	Section 90(2) and (3)(a), (j)(i) and (j)(ii)	Report and Minutes remain confidential until such time as endorsement of the appointment is resolved by the five Constituent Councils to the Brown Hill and Keswick Creek Stormwater Subsidiary Attachments remain confidential for the period of the Member's appointment to the Board
24 July 2023 Ordinary Council Meeting Item 7.5	Detailed Design Budget 78-84 Edmund Avenue, Unley	Section 90(2) and (3)(d)(i) and (k)	Order shall operate for a period of 12 months OR until execution of a contract
24 July 2023 Ordinary Council Meeting Item 7.8	Council Legal Proceedings Update	Section 90(2) and (3)(h)	Order shall operate until Council Legal Proceedings have ceased

Council/Committee	Subject	Grounds	Period
24 July 2023 Ordinary Council Meeting Item 7.11	Assessment of Chief Executive Officer's 2022/23 Key Performance Indicators	Section 90(2) and (3)(a)	Order shall remain confidential for the duration of the employment of the CEO
28 August 2023 Ordinary Council Meeting Item 7.2	Unley Oval Turf and Irrigation Replacement	Section 90(2) and (3)(k)	Minutes remain confidential until the contract has been executed Report and Attachments remain confidential for a period of 12 months
28 August 2023 Ordinary Council Meeting Item 7.5	Tour Down Under Memorandum of Understanding	Section 90(2) and (3)(b)(i) and (d)(i)	Order shall operate until execution of a contract
25 September 2023 Ordinary Council Meeting Item 7.2	Tour Down Under Memorandum of Understanding	Section 90(2) and (3)(b)(i) and (d)(i)	Order shall operate until execution of a contract
25 September 2023 Ordinary Council Meeting Item 7.5	Unley Swimming Pool Temporary Extension of Swim Season	Section 90(2) and (3)(d)(i)	Order shall operate until execution of a contract
14 November 2023 Ordinary Audit and Risk Committee Meeting Item 4.2	Recommendation to appoint Council's External Auditor	Section 90(2) and (3)(b)(i), (d)(ii) and (k)	Order shall remain confidential until the conclusion of any contract awarded
27 November 2023 Ordinary Council Meeting Item 7.2	Minutes of Business and Economic Development Advisory Committee	Section 90(2) and (3)(b)(i) and (b)(ii)	Order shall operate for a period of 12 months
11 December 2023 Ordinary Council Meeting Item 7.2	Recommendation to Appoint Council's External Auditor	Section 90(2) and (3)(d)(i), (d)(ii) and (k)	Report and Attachments remain confidential until the conclusion of any contract awarded

Council/Committee	Subject	Grounds	Confidentiality Status
11 December 2023 Ordinary Council Meeting Item 7.5	Corporate Systems Replacement	Section 90(2) and (3)(b)(i) and (b)(ii)	Order shall remain confidential until the conclusion of any contract awarded
22 April 2024 Ordinary Council Meeting Item 7.2	Unley Central – Revised Development Proposal	Section 90(2) and (3)(d)(i) and (d)(ii)	Order shall operate until the application is made publicly available by the State Commission Assessment Panel (SCAP)
27 May 2024 Ordinary Council Meeting Item 7.2	Outcome of Electric Vehicle Charging Station Tender Evaluation	Section 90(2) and (3)(k)	Order shall operate until the award of any contract
27 May 2024 Ordinary Council Meeting Item 7.5	Santos Tour Down Under 2025	Section 90(2) and (3)(b)(i), (b)(ii) and (d)(i)	Order shall operate until information is made publicly available by Events SA
27 May 2024 Ordinary Council Meeting Item 7.8	Unley Central Development Deed – Third Deed of Variation	Section 90(2) and (3)(d)(i) and (d)(ii)	Order shall operate until revoked by the Chief Executive Officer
24 June 2024 Ordinary Council Meeting Item 7.2	Centennial Park Cemetery Authority Draft 2024-25 Budget	Section 90(2) and (3)(d)(i)	Order shall remain confidential until 30 November 2025

For this reporting period, a cumulative total of 17 confidentiality orders made by Council or its Committees under section 91(7) remained operative from the date the new reporting requirements under Local Government (General) Regulation 22A commenced.

The following table shows all items remaining in confidence from August 2009 up to and including June 2024, the grounds for those orders and on what date, if any, the order expired or was lifted.

Council/Committee	Subject	Grounds	Confidentiality Status
24 August 2009 Ordinary Council Meeting Item 546	Centennial Park Cemetery Authority Business Plan Update	Section 90(2) and (3)(j) and (i)	Report and Minutes Released Attachments remain in confidence

Council/Committee	Subject	Grounds	Confidentiality Status
21 September 2009 City Strategy and Policy Meeting Item 259	Water Supply Council Reserves	Section 90(2) and (3)(d)	Minutes Released Report and Attachments remain in confidence
27 April 2010 Ordinary Council Meeting Item 660	Brown Hill Keswick Creek Stormwater Project – Legal opinion – Stormwater Management Plan and Implications	Section 90(2) and (3)(h)	Report, Minutes and other Attachments Released Attachments 3 & 7 remain in confidence
5 September 2011 CEO Recruitment Committee Item 90	Presentation by Stillwell Management Consultants re Applicants	Section 90(2) and (3)(a)	Confidentiality retained
15 September 2011 CEO Recruitment Committee Item 12	Applicants for the position of Chief Executive Officer	Section 90(2) and (3)(a)	Confidentiality retained
25 March 2013 Ordinary Council Meeting Item 715	CPCA Strategic Plan 2012-2033	Section 90(2) and (3)(d)	Report and Minutes Released Attachments remain in confidence
24 June 2013 Ordinary Council Meeting Item 808	Council Owned Property 166 – 166 Unley Road Unley	Section 90(2) and (3)(d)	Minutes Released Report and Attachments remain in confidence
11 August 2014 Ordinary Council Meeting Item 1226	Unley Central Precinct Property Development Options	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 June 2015 Ordinary Council Meeting Item 151	CEO Employment Contract	Section 90(2) and (3)(a)	Confidentiality retained
27 June 2015 Ordinary Council Meeting Item 173	Centennial Park Cemetery Authority Proposal	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained

Council/Committee	Subject	Grounds	Confidentiality Status
24 August 2015 Ordinary Council Meeting Item 238	Strategic Land Acquisition	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
24 August 2015 Ordinary Council Meeting Item 241	CEO Contract	Section 90(2) and (3)(a)	Minutes Released Report and Attachments remain in confidence
28 September 2015 Ordinary Council Meeting Item 275	Unley Central	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
14 December 2015 Ordinary Council Meeting Item 356	Unley Central Property Development Opportunities	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
25 January 2016 Ordinary Council Meeting Item 375	Property Development Opportunities Unley Central	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
23 May 2016 Ordinary Council Meeting Item 480	Unley Central Property Development	Section 90(2) and (3)(b)(i) and (ii)	Minutes Released Report remains in confidence
Audit & Governance, Item 33 – 24/05/16 Council Item 510 - 27/06/16	Centennial Park Cemetery Authority – Upkeep Fund	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 June 2016 Ordinary Council Meeting Item 513	Centennial Park Cemetery Authority – Operating Budget	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
22 August 2016 Ordinary Council Meeting Item 578	Unley Central Property Development Project	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
12 September 2016 Ordinary Council Meeting Item 592	Property Development Project	Section 90(2) and (3)(b)(i) and (ii)	Minutes Released Report and Attachments remain in confidence

Council/Committee	Subject	Grounds	Confidentiality Status
28 November 2016 Ordinary Council Meeting Item 691	Strategic Property Development	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
Audit & Governance, Item 44 23/01/17	Centennial Park Cemetery Authority Strategic Plan and Asset Management Plan	Section 90(2) and 90(3)(d)(i) and (ii)	Confidentiality retained
23 January 2017 Ordinary Council Meeting Item 751	Investigation of Potential Future Property Purchases	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
23 January 2017 Ordinary Council Meeting Item 748	King William Road Traders Association	Section 90(2) and (3)(g)	Confidentiality retained
23 January 2017 Ordinary Council Meeting Item 4	Investigation of Potential Future Property Purchases	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 March 2017 Ordinary Council Meeting Item 798 Item 19 Strategic Property Committee Item 22 Strategic Property Committee	Item 19 – Possible Strategic Land Acquisition – Multiple Properties Item 22 – Motion Without Notice – Potential Properties for Further Investigation	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
22 May 2017 Ordinary Council Meeting Item 852 Item 26 – Strategic Property Committee	Unley Road Property and Goodwood Road Property	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained

Council/Committee	Subject	Grounds	Confidentiality Status
22 May 2017 Ordinary Council Meeting Item 852 Item 29 – Strategic Property Committee	105 – 109 Goodwood Road	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
24 July 2017 Ordinary Council Meeting Item 920	Walter Street	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
24 July 2017 Ordinary Council Meeting Item 920	King William Road	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
24 July 2017 Ordinary Council Meeting Item 925	Centennial Park Cemetery Authority Operating Budget	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
24 July 2017 Ordinary Council Meeting Item 928	Strategic Property Development	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
28 August 2017 Ordinary Council Meeting Item 967	CEO Remuneration 2016-17	Section 90(2) and (3)(a)	Minutes Released Report and Attachments remain in confidence
23 October 2017 Ordinary Council Meeting Item 1012	Walter Street Property	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 November 2017 Ordinary Council Meeting Item 1036	Unley Central Update	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
11 December 2017 Ordinary Council Meeting Item 1060	Property Acquisition Opportunity	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained

Council/Committee	Subject	Grounds	Confidentiality Status
29 January 2018 Ordinary Council Meeting Item 1088	Strategic Property Acquisition Opportunities	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
26 March 2018 Ordinary Council Meeting Item 1130	Minutes of the Audit and Governance Committee	Section 90(2)	Confidentiality retained
23 April 2018 Ordinary Council Meeting Item 1154	Minutes of the Strategic Property Committee	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
14 May 2018 Ordinary Council Meeting Item 1164	Unley Central Precinct	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
23 July 2018 Ordinary Council Meeting Item 1233	Appointment of Members to the Brown Hill and Keswick Creeks Stormwater Subsidiary	Section 90(2) and (3)(a)	Confidentiality retained
23 July 2018 Ordinary Council Meeting Item 1252	CEO 2017-18 Performance	Section 90(2) and (3)(a)	Minutes Released Report and Attachments remain in confidence
27 August 2018 Ordinary Council Meeting Items 1279 & 1280	Confidential Minutes of the Audit and Governance Committee – 21 August 2018	Section 90(2) and (3)(d)(i) and (ii)	Minutes Released Report and Attachments remain in confidence
27 August 2018 Ordinary Council Meeting Item 1281	Confidential Minutes of the Strategic Property Committee – 20 August 2018	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
27 August 2018 Ordinary Council Meeting Item 1283	Brown Hill Keswick Creek – Wilberforce Walk	Section 90(2) and (3)(b)	Confidentiality retained

Council/Committee	Subject	Grounds	Confidentiality Status
15 April 2019 Ordinary Council Meeting Items 1442 & 1443	Brown Hill Keswick Creek – Wilberforce Walk	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 May 2019 Ordinary Council Meeting Item 7.2	Appointment of Independent Member to Audit Committee	Section 90(2) and (3)(a)	Confidentiality retained
22 July 2019 Ordinary Council Meeting Item 7.2	Centennial Park Cemetery Authority – 2019- 20 Budget	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
25 November 2019 Ordinary Council Meeting Item 7.2	Confidential Minutes of the Strategic Property Committee	Section 90(2) and (3)(b)(i), (b)9ii, (d)(i) and (d)(ii)	Confidentiality retained
28 January 2020 Ordinary Council Meeting Item 7.8	Tree Prosecution – Determination of Future Action	(h) and (i) Legal Advice and Litigation	Confidentiality retained
23 March 2020 Ordinary Council Meeting Item 7.2	Unley Central – Litigation	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 April 2020 Ordinary Council Meeting Item 7.2	Notice of Motion from Cr M. Rabbitt – Change to Council Resolution C0185/20: Unley Oval Upgrade Stage 2	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
22 June 2020 Ordinary Council Meeting Item 7.2	Application for Waiver 2020-21 Council Rates – Royal Agricultural and Horticultural Society	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
22 June 2020 Ordinary Council Meeting Item 7.5	Unley Central – Litigation Further Update	Section 90(2) and (3)(i)	Confidentiality retained
27 July 2020 Ordinary Council Meeting Item 7.2	Centennial Park Authority – Liability Guarantee Fee 2020-21	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained

Council/Committee	Subject	Grounds	Confidentiality Status
27 July 2020 Ordinary Council Meeting Item 7.5	Appointment of Members to Brown Hill & Keswick Creeks Stormwater Board	Section 90(2) and (3)(a)	Report and Minutes Released Attachments remain in confidence
27 July 2020 Ordinary Council Meeting Item 7.8	Assessment of CEO's 2019-20 Key Performance Indicators	Section 90(2) and (3)(a)	Minutes Released Report and Attachments remain in confidence
26 October 2020 Ordinary Council Meeting Item 7.2	Council Major Event	Section 90(2) and (3)(j)(i) and (j)(ii)	Confidentiality retained
23 November 2020 Ordinary Council Meeting Item 7.2	Brown Hill Creek – Wilberforce Walk Land Acquisition	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 January 2021 Ordinary Council Meeting Item 7.2	Unley Central Update	Section 90(2) and (3)(i)	Confidentiality retained
22 February 2021 Ordinary Council Meeting Item 7.2	Waste Management Contract	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 April 2021 Ordinary Council Meeting Item 7.2	Confidential Minutes of Strategic Property Committee	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 April 2021 Ordinary Council Meeting Item 7.5	Edmund Avenue Cottages Leases	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 April 2021 Ordinary Council Meeting Item 7.8	Brown Hill Creek – Wilberforce Walk Land Acquisition	Section 90(2) and (3)(b)(i), (b)(ii), (d)(i) and (d)(ii)	Confidentiality retained
26 June 2021 Ordinary Council Meeting Item 7.2	Appointment of Members to Brown Hill & Keswick Creeks Stormwater Board	Section 90(2) and (3)(a), (j)(i) and (j)(ii)	Report and Minutes Released Attachments remain in confidence

Council/Committee	Subject	Grounds	Confidentiality Status
26 June 2021 Ordinary Council Meeting Item 7.2	Appointment of Members to Brown Hill & Keswick Creeks Stormwater Board	Section 90(2) and (3)(a), (j)(i) and (j)(ii)	Report and Minutes Released Attachments remain in confidence
26 July 2021 Ordinary Council Meeting Item 7.2	Brown Hill Keswick Creek – Wilberforce Walk Land Acquisition	Section 90(2) and (3)(a), (j)(i) and (j)(ii)	Confidentiality retained
26 July 2021 Ordinary Council Meeting Item 7.5	Potential Property Disposal, Goodwood	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
23 August 2021 Ordinary Council Meeting Item 7.2	NOM Re Property Acquisition	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
23 August 2021 Ordinary Council Meeting Item 7.5	Appointment of Member to the Brown Hill and Keswick Creeks Stormwater Board	Section 90(2) and (3)(a), (j)(i) and (j)(ii)	Report and Minutes Released Attachments to remain in confidence
27 September 2021 Ordinary Council Meeting Item 7.2	Unley Central Project – Proposed Amendments to the Development Deed and Litigation Update	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
27 September 2021 Ordinary Council Meeting Item 7.5	Extension of Lease Agreement Goodwood Community Services	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
11 July 2022 Special Council Meeting Item 7.2	Unley Central Project – Variation to Development Deed and Project Update	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
11 July 2022 Special Council Meeting Item 7.2	Waste Management Contract	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained

Council/Committee	Subject	Grounds	Confidentiality Status
25 July 2022 Ordinary Council Meeting Item 7.2	Unley Central Development Deed – Second Deed of Variation	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
25 July 2022 Ordinary Council Meeting Item 7.5	LGA – Seeking Feedback on Elected Member Training Standard	Section 90(2) and (3)(j)(i) and (ii)	Confidentiality retained
25 July 2022 Ordinary Council Meeting Item 7.8	Centennial Park Cemetery Authority – 2022-23 Budget	Section 90(2) and (3)(a), (j)(i) and (j)(ii)	Confidentiality retained
25 July 2022 Ordinary Council Meeting Item 7.11	Appointment of Member to the Brownhill and Keswick Creeks Stormwater Board	Section 90(2) and (3)(a), (j)(i) and (j)(ii)	Confidentiality retained
25 July 2022 Ordinary Council Meeting Item 7.14	Assessment of Chief Executive Officer's 2021-22 Key Performance Indicators	Section 90(2) and (3)(a)	Minutes Released Report and Attachments remain in confidence
22 August 2022 Ordinary Council Meeting Item 7.2	East Waste Management Authority Draft 2022-23 Annual Plan and Budget	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
26 September 2022 Ordinary Council Meeting Item 7.2	Unley Central Litigation – Legal Expenditure Approval Sought	Section 90(2) and (3)(h)	Confidentiality retained
12 December 2022 Ordinary Council Meeting Item 7.2	East Waste Recycling Contract – Commitment of Recycling Tonnes	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
12 December 2022 Ordinary Council Meeting Item 7.5	Potential Property Disposal - Goodwood	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained

Council/Committee	Subject	Grounds	Confidentiality Status
12 December 2022 Ordinary Council Meeting Item 7.8	Unley Central Litigation – Legal Expenditure Approval Sought	Section 90(2) and (3)(h)	Confidentiality retained
27 February 2023 Ordinary Council Meeting Item 7.2	Notice of Motion from Councillor J. Russo Re; Review of Sale of the Goodwood Community Childcare Centre	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
27 March 2023 Ordinary Council Meeting Item 7.2	Business and Economic Development Advisory Committee – Terms of Reference and Appointment of Independent Member and Elected Members	Section 90(2) and (3)(a)	Confidentiality retained
27 March 2023 Ordinary Council Meeting Item 7.5	Management of Goodwood Community Centre	Section 90(2) and (3)(d)(i)	Confidentiality retained
27 March 2023 Ordinary Council Meeting Item 7.8	Notice of Motion from Councillor C. Crabbe Re: Potential Property Disposal Goodwood.	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
24 April 2023 Ordinary Council Meeting Item 7.2	Update on Council Legal Matters	Section 90(2) and (3)(h)	Confidentiality retained
22 May 2023 Ordinary Council Meeting Item 7.2	Mornington House	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
22 May 2023 Ordinary Council Meeting Item 7.5	Unley Community Centre – Strategic Land Use	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained

Council/Committee	Subject	Grounds	Confidentiality Status
22 May 2023 Ordinary Council Meeting Item 7.8	RSL – Unley Sub-Branch Proposal	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
22 May 2023 Ordinary Council Meeting Item 7.11	Appointment of Independent Audit Committee Members	Section 90(2) and (3)(a)	Confidentiality retained
22 May 2023 Ordinary Council Meeting Item 7.14	Goodwood Community Services Inc Proposal	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
5 June 2023 Special Council Meeting Item 7.2	Santos Tour Down Under 2024	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
26 June 2023 Ordinary Council Meeting Item 7.2	Notice of Motion from Councillor C. Crabbe Re: Options Analysis for an event to accompany the 2024 Tour Down Under City of Unley Stage Start	Section 90(2) and (3)(b)(i) and (ii)	Confidentiality retained
26 June 2023 Ordinary Council Meeting Item 7.5	Centennial Park Draft 2023-24 Budget	Section 90(2) and (3)(d)(i) and (ii)	Confidentiality retained
24 July 2023 Ordinary Council Meeting Item 7.2	Appointment of Members to the Brown Hill and Keswick Creeks Stormwater Board	Section 90(2) and (3)(a), (j)(i) and (j)(ii)	Confidentiality retained
24 July 2023 Ordinary Council Meeting Item 7.5	Detailed Design Budget 78-84 Edmund Avenue, Unley	Section 90(2) and (3)(d)(i) and (k)	Confidentiality retained

Council/Committee	Subject	Grounds	Confidentiality Status
24 July 2023 Ordinary Council Meeting Item 7.8	Council Legal Proceedings Update	Section 90(2) and (3)(h)	Confidentiality retained
24 July 2023 Ordinary Council Meeting Item 7.11	Assessment of Chief Executive Officer's 2022/23 Key Performance Indicators	Section 90(2) and (3)(a)	Confidentiality retained
28 August 2023 Ordinary Council Meeting Item 7.2	Unley Oval Turf and Irrigation Replacement	Section 90(2) and (3)(k)	Confidentiality retained
28 August 2023 Ordinary Council Meeting Item 7.5	Tour Down Under Memorandum of Understanding	Section 90(2) and (3)(b)(i) and (d)(i)	Confidentiality retained
25 September 2023 Ordinary Council Meeting Item 7.2	Tour Down Under Memorandum of Understanding	Section 90(2) and (3)(b)(i) and (d)(i)	Confidentiality retained
25 September 2023 Ordinary Council Meeting Item 7.5	Unley Swimming Pool Temporary Extension of Swim Season	Section 90(2) and (3)(d)(i)	Confidentiality retained
14 November 2023 Ordinary Audit and Risk Committee Meeting Item 4.2	Recommendation to appoint Council's External Auditor	Section 90(2) and (3)(b)(i), (d)(ii) and (k)	Confidentiality retained
27 November 2023 Ordinary Council Meeting Item 7.2	Minutes of Business and Economic Development Advisory Committee	Section 90(2) and (3)(b)(i) and (b)(ii)	Confidentiality retained
11 December 2023 Ordinary Council Meeting Item 7.2	Recommendation to Appoint Council's External Auditor	Section 90(2) and (3)(d)(i), (d)(ii) and (k)	Confidentiality retained
11 December 2023 Ordinary Council Meeting Item 7.5	Corporate Systems Replacement	Section 90(2) and (3)(b)(i) and (b)(ii)	Confidentiality retained

Council/Committee	Subject	Grounds	Confidentiality Status
22 April 2024 Ordinary Council Meeting Item 7.2	Unley Central – Revised Development Proposal	Section 90(2) and (3)(d)(i) and (d)(ii)	Confidentiality retained
27 May 2024 Ordinary Council Meeting Item 7.2	Outcome of Electric Vehicle Charging Station Tender Evaluation	Section 90(2) and (3)(k)	Confidentiality retained
27 May 2024 Ordinary Council Meeting Item 7.5	Santos Tour Down Under 2025	Section 90(2) and (3)(b)(i), (b)(ii) and (d)(i)	Confidentiality retained
27 May 2024 Ordinary Council Meeting Item 7.8	Unley Central Development Deed – Third Deed of Variation	Section 90(2) and (3)(d)(i) and (d)(ii)	Confidentiality retained
24 June 2024 Ordinary Council Meeting Item 7.2	Centennial Park Cemetery Authority Draft 2024-25 Budget	Section 90(2) and (3)(d)(i)	Confidentiality retained

The table below shows the number of confidential items dealt with by the Council Assessment Panel (CAP):

Regulation 13(2) Planning, Development and Infrastructure (General) Regulations 2017	Number
Development Assessment	1

COUNCIL REPORTING

Council By-Laws

Council has by-laws for permits and penalties, the regulation of activities on roads, local government land, moveable signs and the keeping of dogs.

Council investigated 43 complaints about the by-laws. The nature of complaints received were as follows:

- Moveable signs – 7
- Camping on Local Government land – 17
- Use of Local Government land for business purposes – 3
- Obstructions on road – 3
- Hoardings - 5
- Dog faeces – 1
- Bins left out - 7

Council's Authorised Officers issued no expiations under these offices. Instead, we took the opportunity to educate people to assist them in resolving any issues identified at the time. Moving forward, Authorised Officers have been given a direction to utilise enforcement action to reinforce local laws where appropriate.

Internal Review Applications

During the 2023-24 financial year, two (2) requests were received for internal review under s270 of the *Local Government Act 1999*.

Date Requested	Matter	Decision	Closed
27 August 2023	Request for copy of Council's Traffic Count Database	Original Decision Varied	6 October 2022
27 November 2023	Request for Second Driveway crossover refused	Original Decision Upheld	19 December 2023

List of Documents available to the Public

The following list is a list of documents under Schedule 4 Clause 1 of the *Local Government Act 1999*, that Council is required to have available. The information listed below can be found on Council's website. When a hard copy is requested, a fee may apply, or the item may be downloaded free of charge from the website at unley.sa.gov.au.

Review of council constitution, wards, and boundaries

Representation options papers and reports on reviews on council composition or ward structure (Chapter 3 Part 1 Division 2).

Behavioural Standards and Codes of Practice

Behavioural standards and Codes of Practice under this Act or the *Local Government Regulations 2013*, other than the Register of Interests kept for the purposes of Chapter 7 Part 4 Subdivision 2:

- Behavioural standards for members - section 75E
- Access to meetings and documents - code of practice section 92
- Behavioural standards for employees - section 120A
- Procedures at meetings - code of practice Local Government (Procedures at Meetings) Regulations 2013.

Meeting Papers

- Notice and agenda for meetings of the council, council committees and electors
- Minutes of meetings
- Documents and reports (including attachments and any information or material referred to in the documents or reports) supplied to the council or a council committee that can be supplied to members of the public
- Recommendations adopted by resolution of the council
- Schedule of dates, times and places set for meetings of the council or council committee.

Information and briefing session papers

- Record made by Council or Chief Executive Officer relating to an order under section 90(2) (in accordance with section 90A(4)) made at or in relation to an information or briefing session
- Record made by Council or Chief Executive Officer of the information that is required to be published as soon as practicable after the holding of an information or briefing session in accordance with section 90A(7)(b).

Policy and administrative documents

- Record of delegations under this Act (other than delegations made by the Minister)
- Contract and tenders' policies
- Policy for the reimbursement of members expenses
- Strategic management plans
- Draft annual business plan, annual business (after adoption by council) and the summary required under this Act
- Annual budget (after adoption by council)
- Audited financial statements
- Annual report
- List of fees and charges
- Public consultation policies
- Management plans for community land
- Policy on the making of orders
- Procedures for the review of council decisions (Chapter 13 Part 2) and any report under section 270(8)

- Charter for subsidiaries established by the council or for which the council is a constituent council.

By-laws

- By-laws made by the council
- Any determination in respect of a by-law made under section 246(3)(e).

Registers

- Register of Interests (Members) section 68
- Register of gifts and benefits (Members) section 72A
- Register of allowances and benefits (Members) section 79
- Register relating to training and development (Members) section 80A (2h)
- Register of remuneration, salaries, and benefits (Employees) section 105
- Register of interests (Employees) section 116
- Register of gifts and benefits (Employees) section 119A
- Register of community land section 207
- Register of public roads section 231
- Register of by-laws section 252
- Register of building upgrade agreements (Schedule 1B (13)).

Summary of the details of travel (Elected Members)

In the 2023-24 financial year there was one instance of overseas travel by an Elected Member (the mayor) to the Asia Pacific Summit Conference representing the City of Unley.

The total cost of Mayor Michael Hewitson's travel expenses was \$3,429. This comprised of:

- Accommodation: \$1,140
- Airfares: \$1,088
- Conference Registration Fees: \$1,120
- Taxi Fares: \$81

Summary of the details of travel (Management and staff members)

In the 2023-24 financial year there were two (2) instances of overseas or interstate travel by staff representing the City of Unley:

- Reimbursement of travel expenses for CEO Peter Tsokas: \$8,868.58
- Travel expenses staff member Tanya Bacic to attend Transport conference: \$1550.96.

Summary of details of gifts including hospitality (Elected Members and staff)

In the 2023-24 financial year, Council funded (in whole or in part) the following gifts, including hospitality provided to Members:

- Hospitality (catering) provided to Elected Members and some staff in attendance prior to commitments such as briefings and council meetings throughout the financial year, totalling the sum of \$16,520. This sum also includes the Mayor's Christmas Dinner.
- As no Elected Members were part of Council Assessment Panel meetings, no hospitality (catering) was provided prior to CAP meetings during the 2023-24 financial year.

Freedom of Information

During the 2023-24 financial year, the City of Unley received 9 applications and 3 Internal Reviews for information under the Freedom of Information legislation.

The fee per application was \$40.75.

- A total of \$1953.10 was collected in application and additional processing fees
- A total of \$2122.25 was not collected, due to being waived (application by a Member of Parliament)
- A total of \$203.75 was not collected, due to being waived (concessions).

We received or undertook:

- 9 - General Applications Determined
- 0 - General Applications Still Active
- 3 - Internal Review Determined
- 0 - External Review Determined

During the 2023-24 financial year, 12 determinations were reached, of these:

- 2 - Full Release
- 6 - Partial Release
- 1 - Refused/Withdrawn (due to there being no documents and no payment of fees)
- 1 - Decision Upheld – Partial Release (Internal Review)
- 2 - Decision Varied – Partial Release (Internal Review)

APPLICATION OF COMPETITION PRINCIPLES

The City of Unley has determined that the Centennial Park Cemetery Authority is the only activity assessed as a Significant Business Activity under the National Competition Policy.

To separate this activity from ordinary operations, the City of Unley has created a regional subsidiary in partnership with the City of Mitcham.

COMMUNITY LAND MANAGEMENT PLANS

At the December 2020 Council Meeting, Council adopted its Community Land Management Plan. Community Land Management Plans identify the purpose and objectives for each parcel of land contained within the City of Unley Community Land Register.

These plans reflect existing policies and strategies and operate under Section 196 of the *Local Government Act 1999*, grouping parcels of land that have similar purposes, objectives, management policies, and performance targets. The categories are:

- Major Parks
- Minor Parks
- Major Sports and Recreation
- Minor Sports and Recreation
- Linear Parks

- Community Facilities
- Other Community Land

[Community Land Management Plans](#) and a register of Community Land can be viewed on the City of Unley website.

COMPETITIVE TENDERING ARRANGEMENTS

The City of Unley's Procurement Policy guides the practices and procedures for the acquiring of goods and services. It provides clear direction for procurement within the organisation to ensure consistency and control over procurement activities and to encourage best practice.

It also ensures that all procurement activities are conducted in accordance with five key principles, which have a focus on:

- Open and effective competition
- Value for money
- Ethical behaviour and fair dealing
- Social, economic, and environmental sustainability
- Risk management.

The Policy and Framework guides the competitive tendering processes to ensure that Council obtains value for money when approaching the marketplace.

Procurements greater than \$10,000 are generally subject to a competitive process, which in 2023-24 resulted in a total of 9 tenders and 58 quotations (RFQs) being sought.

Council will, to the extent permitted by law, favour engagement of local suppliers and the use of South Australian made goods and suppliers whose activities contribute to the economic development of the region and/or provide local employment opportunities.

To this end, Council encourages employment, capital investment and support of supply chains in our immediate region by promoting the *South Australian Industry Participation Policy (IPP)*, *Industry Advocate Act 2017*.

In doing so, Council recognises the geographical boundaries of the member Councils of the Eastern Regional Alliance (ERA) as its immediate region for the application of the IPP when evaluating and awarding tenders.

Council may give preference to local contractors and suppliers by:

- Actively promoting to local businesses opportunities to supply to Council
- Structuring the purchasing processes to be accessible to all businesses
- Ensuring, where possible, that specifications and purchasing descriptions are not structured in a way to potentially exclude local suppliers and contractors.

RATING POLICY

Individual property rates are calculated by multiplying the property's capital valuation (as determined by the Valuer General) by a rate in the dollar that will be sufficient to achieve the amount of income required.

The total amount of income required to deliver the broad range of services provided by Council and achieve the outcomes in the 4 Year Plan, is derived from various sources.

Rates provide the primary source of income, but other income sources include statutory fees, user charges, grants, and subsidies.

When the City of Unley establishes the level of income required from rates, Council considers the following:

- 4 Year Plan.
- Current economic climate.
- Funding needs to deliver the agreed service levels.
- Savings identified through the service review program.
- Specific issues and the impact of rates on the community.

INCOME

During the 2023-24 financial year, the City of Unley received income from:

Rates	\$48,928,000
Statutory Charges	\$1,708,000
User Charges	\$2,405,000
Operating Grants and Contributions	\$2,188,000
Investments	\$200,000
Reimbursements	\$263,000
Other	\$1,248,000
Net Gain – Equity Accounted	\$249,000
TOTAL INCOME	\$57,189,000

SUBSIDIARY- BROWNHILL & KESWICK CREEKS STORMWATER BOARD

The Cities of Adelaide, Burnside, Mitcham, West Torrens, and Unley worked collaboratively over several years to develop a comprehensive Stormwater Management Plan (the Plan) to mitigate serious flood risk across the Brown Hill and Keswick Creek catchment.

The Plan was approved by the Stormwater Management Authority and its adoption was gazetted in February 2017. A condition of the Stormwater Management Authority approving the Plan was that a regional subsidiary be established within 12 months to implement the Plan and manage its works.

Pursuant to clause 17 of Part 2 of Schedule 2 of the *Local Government Act 1999*, the Minister for Local Government, Geoff Brock MP, approved the establishment of the Brown Hill and Keswick Creeks Stormwater Board on 15 February 2018. The Board is governed by a Charter prepared by the five Constituent Councils. A copy of the Brownhill & Keswick Creeks Stormwater Board 2023-24 Annual Report is provided as Appendix 2.

SUBSIDIARY - CENTENNIAL PARK CEMETERY AUTHORITY

Established in 1936 in the foothills of Adelaide's inner south, Centennial Park Cemetery Authority (CPCA) has long been considered the state's premier cemetery and memorial park providing South Australians with compassionate end-of-life services.

Set on 40 hectares of beautifully landscaped grounds, Centennial Park is more than a cemetery. It's a place of memories and memorialisation, a park, a garden and a meeting place to connect deeply to people, nature and everything and everyone around.

With \$49m of net assets, the Cemetery is jointly owned by the Cities of Mitcham and Unley and is managed by the CPCA. The CPCA operates as a regional subsidiary under the *Local Government Act 1999* and is administered by a Board of five independent members.

The Owners Executive Committee (OEC) includes the Mayors and CEOs from both Unley and Mitcham, together with one councillor from each city.

In accordance with the Charter, the CPCA pays a liability guarantee fee to its owner Councils every financial year. The amount paid to each Council in the 2023-24 financial year was \$372,500, a total Liability Guarantee Fee of \$745,000.

A copy of the Centennial Park Cemetery Authority 2023-24 Annual Report is provided as Appendix 3.

SUBSIDIARY - EAST WASTE

Eastern Waste Management Authority (East Waste) is a regional subsidiary formed under the *Local Government Act 1999* (the Act) to provide waste collection services for its eight (8) Constituent/ Member Council's, including the City of Unley.

The other member councils are:

- Adelaide Hills Council
- City of Burnside
- Campbelltown City Council
- City of Norwood Payneham & St Peters
- City of Mitcham

- City of Prospect
- Town of Walkerville.

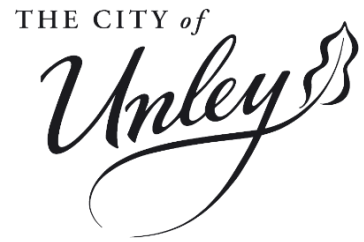
The primary purpose of East Waste is to provide effective waste collection services for its Member Councils. The exact nature of the waste collection services is determined independently by each Council to meet the needs of their respective communities.

East Waste is administered by a Board in accordance with the requirements of the Act, its Charter and various policies and codes. The membership of the Board comprises of nine (9) Directors – one Director appointed by each of the Member Councils, and one independent Chairperson. The Board appoints a General Manager who is responsible for implementing the decisions made by the Board and running the day-to-day operations of East Waste.

Good service delivery and customer service are a hallmark of East Waste’s services, and this is reflected in feedback from Member Councils.

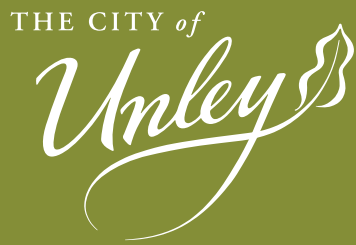
To ensure a continued high level of customer service and delivery it is important to understand the needs and requirements of East Waste’s Member Councils, constituents, and stakeholders.

A copy of the East Waste 2023-24 Annual Report is provided as Appendix 4.



APPENDICES

APPENDIX 1 - CITY OF UNLEY FINANCIAL STATEMENTS



GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2024

A photograph of a park scene. A paved path made of red and grey bricks leads through a lush green area with many trees. In the foreground, two young women are sitting on a wooden bench, looking towards the path. The background shows more trees and a glimpse of a building. The overall atmosphere is peaceful and scenic.

Our City is recognised for its enviable lifestyle, environment, business strength and civic leadership.

General Purpose Financial Statementsfor the year ended 30 June 2024

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City of Unley

General Purpose Financial Statements for the year ended 30 June 2024

Council Certificate

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.



Peter Tsokas
Chief Executive Officer

25 November 2024



Michael Hewitson
Mayor

25 November 2024

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Income			
Rates	2a	48,928	46,175
Statutory charges	2b	1,708	1,904
User charges	2c	2,405	2,104
Grants, subsidies and contributions - operating	2g	2,188	3,781
Investment income	2d	200	154
Reimbursements	2e	263	680
Other income	2f	1,248	894
Net gain - equity accounted council businesses	19(a)	249	470
Total income		57,189	56,162
Expenses			
Employee costs	3a	18,904	17,740
Materials, contracts and other expenses	3b	23,160	23,497
Depreciation, amortisation and impairment	3c	11,956	10,769
Finance costs	3d	71	222
Net loss - equity accounted council businesses	19(a)	46	-
Total expenses		54,137	52,228
Operating surplus / (deficit)		3,052	3,934
Asset disposal and fair value adjustments	4	(638)	121
Amounts received specifically for new or upgraded assets	2g	688	3,425
Net surplus / (deficit)		3,102	7,480
Other comprehensive income			
Changes in revaluation surplus - I,PP&E	9a	73,512	168,839
Share of other comprehensive income - equity accounted council businesses	19,19	2,064	(7)
Other Equity Adjustments - Equity Accounted Council Businesses	19	-	106
Total other comprehensive income		75,576	168,938
Total comprehensive income		78,678	176,418

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	4,097	1,655
Trade and other receivables	5b	3,538	3,647
Total current assets		<u>7,635</u>	<u>5,302</u>
Non-current assets			
Equity accounted investments in council businesses	6	35,329	32,222
Infrastructure, property, plant and equipment	7	782,356	712,549
Total non-current assets		<u>817,685</u>	<u>744,771</u>
TOTAL ASSETS		<u>825,320</u>	<u>750,073</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8a	4,910	3,709
Borrowings	8b	288	277
Provisions	8c	4,014	4,058
Total current liabilities		<u>9,212</u>	<u>8,044</u>
Non-current liabilities			
Borrowings	8b	–	4,581
Provisions	8c	216	234
Total non-current liabilities		<u>216</u>	<u>4,815</u>
TOTAL LIABILITIES		<u>9,428</u>	<u>12,859</u>
Net assets		<u>815,892</u>	<u>737,214</u>
EQUITY			
Accumulated surplus		182,143	177,026
Asset revaluation reserves	9a	633,469	559,971
Other reserves	9b	280	217
Total council equity		<u>815,892</u>	<u>737,214</u>
Total equity		<u>815,892</u>	<u>737,214</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		177,026	559,971	217	737,214
Net surplus / (deficit) for year		3,102	–	–	3,102
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	–	73,512	–	73,512
Share of OCI - equity accounted council businesses	19	2,078	(14)	–	2,064
Other equity adjustments - equity accounted council businesses	19	–	–	–	–
Other comprehensive income		2,078	73,498	–	75,576
Total comprehensive income		5,180	73,498	–	78,678
Transfers between reserves		(63)	–	63	–
Balance at the end of period		182,143	633,469	280	815,892
2023					
Balance at the end of previous reporting period		169,467	391,132	197	560,796
Net surplus / (deficit) for year		7,480	–	–	7,480
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	–	168,839	–	168,839
Share of OCI - equity accounted council businesses	19	(7)	–	–	(7)
Other equity adjustments - equity accounted council businesses	19	106	–	–	106
Other comprehensive income		99	168,839	–	168,938
Total comprehensive income		7,579	168,839	–	176,418
Transfers between reserves		(20)	–	20	–
Balance at the end of period		177,026	559,971	217	737,214

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>			
Operating receipts		59,963	56,978
Investment receipts		200	154
<u>Payments</u>			
Operating payments to suppliers and employees		(43,980)	(47,140)
Finance payments		(129)	(193)
Net cash provided by (or used in) operating activities	11b	<u>16,054</u>	<u>9,799</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		688	3,425
Sale of replaced assets		228	1,228
Repayments of loans by community groups		-	2
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(7,970)	(9,103)
Expenditure on new/upgraded assets		(1,147)	(6,314)
Capital contributed to equity accounted Council businesses		(840)	(515)
Net cash provided (or used in) investing activities		<u>(9,041)</u>	<u>(11,277)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from borrowings		-	1,648
<u>Payments</u>			
Repayment of bonds and deposits		(1)	-
Repayments of borrowings		(4,570)	-
Net cash provided by (or used in) financing activities		<u>(4,571)</u>	<u>1,648</u>
Net increase (decrease) in cash held		2,442	170
plus: cash & cash equivalents at beginning of period		1,655	1,485
Cash and cash equivalents held at end of period	11a	<u>4,097</u>	<u>1,655</u>

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

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

Contents of the Notes accompanying the General Purpose Financial Statements

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

Note 1. Summary of Material Accounting Policies

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* dated 25 November 2024.

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).

1.4 Estimates and assumptions

(2) The local government reporting entity

The City of Unley is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 181 Unley Road, Unley SA 5061. These consolidated 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.

(3) Income recognition

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.

City of Unley

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

Note 1. Summary of Material Accounting Policies (continued)

In recent years the payment of untied grants (Financial Assistance Grants, Local Roads Grants and Supplementary Local Roads Grants) has varied from the annual allocation as shown in the table below:

Financial Year	Cash Payment Received	Annual Allocation	Difference
2021/22	\$1,916,602	\$1,467,487	\$449,115
2022/23	\$1,914,128	\$1,568,408	\$345,720
2023/24	\$252,648	\$1,695,689	(\$1,443,041)

Because these grants are untied, the Australian Accounting Standards require that 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 Adjusted Operating Surplus Ratio disclosed in Note 15 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 13.

(5) Infrastructure, property, plant and equipment

5.1 Initial Recognition

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

City of Unley

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

Note 1. Summary of Material Accounting Policies (continued)

5.2 Materiality

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

Buildings	\$5,000
Drainage / Recycled Water	\$5,000
Roads, Lanes, Kerb & Watertable	\$5,000
Pathways	\$5,000
Traffic & Lighting	\$5,000
Bridges	\$5,000
Other Assets	\$5,000
Equipment, Furniture & Fittings - Other	\$5,000
Equipment, Furniture & Fittings - Computers *	\$3,000

* The Equipment, Furniture & Fittings - Computers threshold applies unless the asset purchase is part of the scheduled replacement program.

5.3 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.

5.4 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 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.

Equipment, Furniture & Fittings	1 to 10 years
---------------------------------	---------------

Building & Other Structures

Buildings	20 to 150 years
Building Fit Outs	20 to 30 years

Infrastructure

Roads, Lanes, Kerb & Watertable	20 to 150 years
Pathways	20 to 50 years
Drainage / Recycled Water	5 to 100 years
Traffic and Lighting	5 to 20 years
Bridges	50 to 75 years
Other Assets	5 to 20 years

City of Unley

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

Note 1. Summary of Material Accounting Policies (continued)

5.5 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.

5.6 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.

(6) Payables

6.1 Goods & Services

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

6.2 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.

(7) 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".

(8) Employee benefits

8.1 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.

Weighted avg. discount rate 0.78% (2023, 4.21%)

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

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

Note 1. Summary of Material Accounting Policies (continued)

8.2 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 18.

(9) Leases

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.

9.1 Council as a lessee

i) Short-term leases and leases of low-value assets

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.

(10) Equity accounted Council businesses

Centennial Park Cemetery Authority

Council has a 50% share in the regional subsidiary, Centennial Park Cemetery Authority. Council's share has been recognised in the Financial Statements by including its share of the net assets within the Statement of Financial Position. The Change in the Equity Share, including any asset revaluation, is disclosed in the Statement of Comprehensive Income. Details are reported in Note 19.

As a result of changes made to the Charter of Centennial Park on August 2011, all distributions paid to Council are recorded as revenue in the Statement of Comprehensive Income. Distributions paid by Centennial Park to Council are regarded as payments for guaranteeing the liabilities of Centennial Park and accordingly are treated as an expense in the Statement of Comprehensive Income in the Financial Statements of Centennial Park.

Brown Hill and Keswick Creeks Stormwater Board

Council is party to an agreement with the Cities of Adelaide, Burnside, Mitcham, and West Torrens in relation to the Brown Hill and Keswick Creeks Stormwater Board which is accounted for under AASB 11 Joint Agreements as a joint operation. As such, each party is responsible for its own direct costs, and joint assets, revenue and expenses are shared on the basis set out in the agreement and Stormwater Management Plan documentation. Council's share has been recognised in the Financial Statements by including its share of joint revenue and expenditure in the Statement of Comprehensive Income and Council's share of joint assets within the Statement of Financial Position. Further details are provided in Note 19.

Eastern Waste Management Authority

The City of Unley became a Constituent Member of the Eastern Waste Management Authority (East Waste), a regional subsidiary established under s43 of the *Local Government Act 1999*, on 25 July 2022. The City of Unley has an equal, 1/8th share (12.5%) of East Waste with the Cities of Campbelltown, Burnside, Prospect, Mitcham, Norwood Payneham & St Peters, the Corporation of the Town of Walkerville, and Adelaide Hills Council. East Waste commenced providing waste collection services for Council on 1 August 2022. Council's share has been recognised in the Financial Statements by including its share of joint revenue and expenditure in the Statement of Comprehensive Income and Council's share of joint assets within the Statement of Financial Position. Further details are provided in Note 19.

(11) GST implications

In accordance with UIG Abstract 1031 "*Accounting for the Goods & Services Tax*"

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

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

Note 1. Summary of Material Accounting Policies (continued)

(12) New accounting standards and UIG interpretations

Council has assessed all the standards / interpretations which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

(13) 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.

(14) 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	47,731	45,196
Less: mandatory rebates	(906)	(883)
Less: discretionary rebates, remissions and write-offs	(110)	(123)
Total general rates	46,715	44,190
Other rates (including service charges)		
Regional Landscape Levy	1,662	1,463
Separate and special rates	345	339
Total other rates (including service charges)	2,007	1,802
Other charges		
Penalties for late payment	189	132
Legal and other costs recovered	17	51
Total other charges	206	183
Total rates	48,928	46,175
(b) Statutory charges		
Animal Registration fees and fines	196	187
Development Act fees	626	512
Health Inspection fees	44	45
Parking fees / fines / expiation fees	736	1,062
Rates Search fees	93	78
Sundry	13	20
Total statutory charges	1,708	1,904
(c) User charges		
Community Centres	139	94
Hall and Equipment hire	348	225
Property Lease	683	585
Unley Swimming Centre	905	841
Other User Charges	330	359
Total user charges	2,405	2,104
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	105	35
- Banks and other	95	119
Total investment income	200	154

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		
Depot	39	317
Events Operating Projects	23	20
Parking Control	144	127
Strategic Projects	4	36
Waste Management	19	73
Other	34	107
<u>Total reimbursements</u>	<u>263</u>	<u>680</u>
(f) Other income		
Advertising	87	82
Artist - Exhibition Income	41	29
Centennial Park Cemetery Authority Guarantee Fee	372	345
Contributions & Donations	242	228
Insurance and Other Recoupments	113	15
Waste Management	262	58
Sundry	131	137
<u>Total other income</u>	<u>1,248</u>	<u>894</u>
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	688	3,425
Total amounts received for new or upgraded assets	<u>688</u>	<u>3,425</u>
Operating grants, subsidies and contributions		
Home and Community Care Grants	1,099	1,015
Library	278	311
Roads to Recovery	381	381
Untied - Financial Assistance Grant	253	1,914
Sundry	177	160
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	<u>2,188</u>	<u>3,781</u>
The functions to which operating grants relate are shown in Note 12.		
<u>Total grants, subsidies and contributions</u>	<u>2,876</u>	<u>7,206</u>
(i) Sources of grants		
Commonwealth Government	1,521	2,768
State Government	1,355	3,379
Other	-	1,059
Total	<u>2,876</u>	<u>7,206</u>

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		15,377	14,613
Employee leave expense		2,252	2,343
Superannuation - defined contribution plan contributions	18	1,750	1,549
Superannuation - defined benefit plan contributions	18	147	166
Workers' compensation insurance		472	420
Less: capitalised and distributed costs		(1,094)	(1,351)
<u>Total operating employee costs</u>		<u>18,904</u>	<u>17,740</u>
Total number of employees (full time equivalent at end of reporting period)		166	169
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Current Year Audit Fees		29	28
Elected members' expenses		324	302
Bad and doubtful debts		27	-
<u>Subtotal - prescribed expenses</u>		<u>380</u>	<u>330</u>
(ii) Other materials, contracts and expenses			
Advertising & Marketing		174	163
Bank Fees & Charges		118	116
Community Program Expenses		791	549
Contractors & Consultants		5,025	4,713
Contributions - Brownhill Keswick Creek		140	134
Electricity		771	849
Grants, Contributions & Donations		302	446
Insurance & Risk Cover		852	644
Legal Expenses		517	1,676
Levies & Taxes - Other		192	181
Levies paid to Government - Regional Landscape Levy		1,666	1,463
Maintenance Contracts		2,354	2,733
Parts, Accessories and Consumables		1,896	1,806
Separate Rates Forwarded to Trader Associations		315	333
Software Fees & Licences		1,614	1,652
Valuation Fees (Property for Rating Purposes)		237	198
Waste Collection & Disposal		5,120	4,807
Water		304	261
Sundry		392	443
<u>Subtotal - Other material, contracts and expenses</u>		<u>22,780</u>	<u>23,167</u>
<u>Total materials, contracts and other expenses</u>		<u>23,160</u>	<u>23,497</u>

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

Note 3. Expenses (continued)

\$ '000	Notes	2024	2023
(c) Depreciation, amortisation and impairment			
(i) Depreciation and amortisation			
Infrastructure			
Stormwater Drainage / Recycled Water	7	1,412	1,193
Roads, Lanes, Kerb & Watertable	7	3,356	3,169
Pathways	7	1,925	1,438
Traffic & Lighting	7	431	356
Bridges	7	269	214
Equipment, Furniture & Fittings		1,285	1,607
Buildings	7	1,830	1,498
Other assets	7	1,448	1,294
Subtotal		11,956	10,769
Total depreciation, amortisation and impairment		11,956	10,769
(d) Finance costs			
Interest on loans		71	222
Total finance costs		71	222

Note 4. Asset disposal and fair value adjustments

\$ '000	Notes	2024	2023
Infrastructure, property, plant and equipment			
(i) Assets renewed or directly replaced			
Proceeds from disposal		228	1,228
Less: carrying amount of assets sold	7	(866)	(1,107)
Gain (loss) on disposal		(638)	121
Net gain (loss) on disposal or revaluation of assets		(638)	121

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

Note 5. Current assets

\$ '000	Notes	2024	2023
(a) Cash and cash equivalent assets			
Cash on hand and at bank	13	7	(7)
Deposits at call	13	4,090	1,662
<u>Total cash and cash equivalent assets</u>		<u>4,097</u>	<u>1,655</u>
 (b) Trade and other receivables			
Rates - general and other	13	1,097	760
Accrued revenues	13	229	134
Debtors - general	13	191	1,561
GST recoupment	13	445	331
Prepayments		1,603	861
Subtotal		<u>3,565</u>	<u>3,647</u>
Less: provision for expected credit losses	13	(27)	-
<u>Total trade and other receivables</u>		<u>3,538</u>	<u>3,647</u>

City of Unley

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

Note 6. Non-current assets

\$ '000	Notes	2024	2023
Equity accounted investments in council businesses			
Brown Hill and Keswick Creeks Stormwater Board	19	10,673	7,786
Centennial Park Cemetery Authority	19	24,544	24,288
Eastern Waste Management Authority Inc	19	112	148
<u>Total equity accounted investments in Council businesses</u>		<u>35,329</u>	<u>32,222</u>

Centennial Park Cemetery Authority

Within the terminology of Section 43 of the *Local Government Act 1999*, the Centennial Park Cemetery Trust Incorporated is a jointly controlled authority of the Cities of Unley and Mitcham each having a 50% interest in the assets, liabilities and operations of the Authority. The Authority was established in the cemetery industry and no financial contributions have been made to the Authority in the financial year.

FY 2023/24:

1. The Council's share (50%) of Operating surplus is \$236,579.
2. The Council's share (50%) of Asset Disposal and Fair Value Adjustments is \$3,534.
3. The Council's share (50%) of Other comprehensive income is \$16,026.

Brown Hill and Keswick Creeks Stormwater Board

The Brown Hill and Keswick Creeks Stormwater Board is a Local Government Regional Subsidiary established under Section 43 of and Schedule 2 to the *Local Government Act 1999*. The Regional Subsidiary is under the control of Cities of Adelaide, Burnside, Mitcham, West Torrens and Unley.

The Board was established by Gazettal dated 27 February 2018. The Board has been established to implement the construction and maintenance of infrastructure and other measures for the purposes of a stormwater management plan prepared by the constituent councils and approved by the Stormwater Management Authority.

FY 2023/24:

1. The Council's share (21%) of Operating surplus is \$9,044.
2. The Council's share (21%) of Other comprehensive income (Capital funding and grants) is \$2,037,814.

Eastern Waste Management Authority

The City of Unley became a Constituent Member of the Eastern Waste Management Authority (East Waste), a regional subsidiary established under s43 of the *Local Government Act 1999*, on 25 July 2022. The City of Unley has an equal, 1/8th share (12.5%) of East Waste with the Cities of Campbelltown, Burnside, Prospect, Mitcham, Norwood Payneham & St Peters, the Corporation of the Town of Walkerville, and Adelaide Hills Council. East Waste commenced providing waste collection services for Council on 1 August 2022.

FY 2023/24:

1. The Council's share (12.5%) of Operating deficit is (\$46,250)
2. The Council's share (12.5%) of Asset Disposal and Fair Value Adjustments is \$10,125

The City of Unley's investment in the three Authorities has been accounted for under the equity method (Note 19).

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)	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		–	577	–	577	177	1,045	–	–	–	–	–	1,799	–	1,799
Stormwater Drainage / Recycled Water	3	100,965	3,154	(44,482)	59,637	–	225	(9)	(1,412)	–	10,458	118,916	3,753	(53,770)	68,899
Roads, Lanes, Kerb & Watertable	3	303,761	4,229	(118,362)	189,628	–	2,403	(84)	(3,356)	–	8,154	315,624	6,814	(125,693)	196,745
Pathways	3	56,240	546	(16,473)	40,313	–	725	(82)	(1,925)	(329)	35,120	114,214	49	(40,441)	73,822
Traffic & Lighting	3	5,483	5,113	(2,887)	7,709	–	17	–	(431)	–	1,375	6,538	6,004	(3,872)	8,670
Bridges	3	11,899	272	(6,288)	5,883	–	–	–	(269)	2	1,012	14,021	284	(7,677)	6,628
Equipment, Furniture & Fittings		–	19,784	(14,010)	5,774	–	1,711	(104)	(1,285)	–	–	–	20,356	(14,260)	6,096
Land	2	81,333	–	–	81,333	–	–	–	–	–	3,497	84,830	–	–	84,830
Land	3	249,057	–	–	249,057	–	–	–	–	–	10,709	259,766	–	–	259,766
Buildings	2	6,528	–	(4,517)	2,011	–	–	–	(120)	–	87	6,810	–	(4,832)	1,978
Buildings	3	87,703	–	(35,443)	52,260	238	400	–	(1,710)	–	2,247	91,473	639	(38,677)	53,435
Other assets	3	31,387	1,237	(14,257)	18,367	732	1,444	(587)	(1,448)	327	853	31,580	4,058	(15,950)	19,688
Total infrastructure, property, plant and equipment		934,356	34,912	(256,719)	712,549	1,147	7,970	(866)	(11,956)	–	73,512	1,043,772	43,756	(305,172)	782,356
Comparatives		658,157	68,023	(186,010)	540,170	6,314	9,103	(1,107)	(10,769)	–	168,839	934,356	34,912	(256,719)	712,549

City of Unley

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 and investment property

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

Fair value hierarchy level 2 valuations - Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Fair value hierarchy level 3 valuations of land - 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.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - 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. Accordingly, formal sensitivity analysis does not provide useful information.

Transfers between fair value hierarchy levels

In the course of revaluing roads, lanes, kerb & watertable, other assets, and land and buildings, the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

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.

City of Unley

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 7. Infrastructure, property, plant & equipment (continued)

Other Information - Fair Value Level Classification

An adjustment column named "Fair Value Level Reclassification" has been included for the purpose of aligning the asset classes fair value level balances.

Other Information - City of Unley's Tree Strategy

The Council recognises the important contribution trees and vegetation make to the City and our community. These assets provide multiple benefits like supporting flora and fauna and reducing the impacts of climate change, while creating a liveable city that adds character to neighbourhoods and economic value to properties.

The Tree Strategy sets out a vision of keeping Unley leafy for future generations. It provides a foundation for how the Council will continue to enrich our City through continual management of this valuable asset, now and for future generations.

Ongoing implementation and improvement of Council's Tree Strategy and any associated maintenance is managed in accordance with, and subject to, adoption of Council's Annual Business Plan and Budget. An increase in planting and projects relating to trees will require additional and ongoing maintenance funding, including administrative support.

Highest and best use

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

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

- Date of valuation: 30 June 2023
- Valuer: Public Private Property
- Basis of Valuation: Current market value less adjustments for any restrictions on use or disposal where they apply
- Next date of valuation: 2027 financial year

Council is of the opinion that it is not possible to attribute a value that is sufficient and reliable to qualify for recognition, land under roads has not been recognised in these 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.

Buildings & Other Structures

- Date of valuation: 30 June 2023
- Valuer: Public Private Property
- Basis of valuation: Market Value - for buildings where a market value can be reliably determined or Written Down Replacement Cost - for buildings where there is no active market due to specialised nature of the assets and the service they provide
- Next date of valuation: 2027 financial year
- Effective from 1 July 2023, Council applies indexation to unit rates annually in between revaluations, based on approaches followed in the local government sector.

Infrastructure

Roads, Kerb and Gutter

- Date of valuation: 1 July 2022
- Valuer: City of Unley, with advice from external engineering consultant, and condition assessment performed by Asset Engineering
- Basis of Valuation: Written Down Replacement Cost - comprised of gross replacement cost (estimated unit costs, based on recent renewal works and comparison to other councils, for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to asset).
- Next date of valuation: 2027 financial year
- Effective from 1 July 2023, Council applies indexation to unit rates annually in between revaluations, based on approaches followed in the local government sector.

City of Unley

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 7. Infrastructure, property, plant & equipment (continued)

Pathways (Footpaths, Car Parks, Bike Paths)

- Date of valuation: 1 July 2023
- Valuer: City of Unley, with condition assessments performed by Tonkin Consulting Pty Ltd.
- Basis of valuation: Written Down Replacement Cost - comprised of gross replacement cost (based on estimated unit costs of constructing a substitute asset with similar physical characteristics, dimensions, depth, construction materials, and service potential), less accumulated depreciation (based on estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to the asset)
- Next date of valuation: 2028 financial year
- Effective from 1 July 2023, Council applies indexation to unit rates annually in between revaluations, based on approaches followed in the local government sector.

Drainage / Recycled Water (Stormwater Drains, Creeks, Managed Aquifer Recharge Scheme)

- Date of valuation: 30 June 2021
- Valuer: Public Private Property
- Basis of valuation: Written Down Replacement Cost - comprised of gross replacement cost (based on estimated unit costs of constructing a substitute asset with similar physical characteristics, dimensions, depth, construction materials, and service potential), less accumulated depreciation (based on estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to the asset)
- Next date of valuation: 2025 financial year
- Effective from 1 July 2023, Council applies indexation to unit rates annually in between revaluations, based on approaches followed in the local government sector.

Traffic and Lighting (Traffic Control, Street Lighting, Bus Stops)

- Date of valuation: 1 Jul 2019
- Valuer: Public Private Property
- Basis of valuation: Written Down Replacement Cost - comprised of gross replacement cost (based on estimated unit costs of constructing a substitute asset with similar physical characteristics, dimensions, depth, construction materials, and service potential), less accumulated depreciation (based on estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to the asset)
- Next date of valuation: 2025 financial year
- Effective from 1 July 2023, Council applies indexation to unit rates annually in between revaluations, based on approaches followed in the local government sector.

Bridges

- Date of valuation: 30 June 2021
- Valuer: Wallbridge Gilbert Aztec
- Basis of valuation: Written Down Replacement Cost - comprised of gross replacement cost (based on estimated unit costs of constructing a substitute asset with similar physical characteristics, dimensions, depth, construction materials, and service potential), less accumulated depreciation (based on estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to the asset)
- Next date of valuation: 2026 financial year
- Effective from 1 July 2023, Council applies indexation to unit rates annually in between revaluations, based on approaches followed in the local government sector.

Other Assets (Open Space and Reserve Equipment)

- Date of valuation: 1 July 2022
- Valuer: City of Unley, with advice from external valuation consultant, and condition assessment performed by Asset Engineering
- Basis of valuation: Written Down Replacement Cost - comprised of gross replacement cost to substitute an asset with similar service potential less accumulated depreciation (based on estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to the asset).
- Next date of valuation: 2027 financial year
- Effective from 1 July 2023, Council applies indexation to unit rates annually in between revaluations, based on approaches followed in the local government sector.

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				
Goods and services	3,350	–	1,301	–
Payments received in advance	419	–	1,047	–
Accrued expenses - employee entitlements	809	–	761	–
Accrued expenses - finance costs	4	–	62	–
Accrued expenses - other	326	–	535	–
Deposits, retentions and bonds	2	–	3	–
<u>Total trade and other payables</u>	<u>4,910</u>	<u>–</u>	<u>3,709</u>	<u>–</u>

(b) Borrowings

Loans	288	–	277	4,581
<u>Total Borrowings</u>	<u>288</u>	<u>–</u>	<u>277</u>	<u>4,581</u>

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

(c) Provisions

Employee entitlements (including oncosts)	4,014	216	4,058	234
<u>Total provisions</u>	<u>4,014</u>	<u>216</u>	<u>4,058</u>	<u>234</u>

City of Unley

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						
Infrastructure						
Stormwater Drainage	30,900	10,458	–	–		41,358
Roads, Lanes, Kerb & Watertable	115,395	8,154	–	–		123,549
Pathways	26,270	35,120	–	–		61,390
Traffic & Lighting	598	1,375	–	–		1,973
Bridges	5,356	1,012	–	–		6,368
Land	316,980	14,206	–	–		331,186
Buildings	38,614	2,334	–	–		40,948
Other assets	6,481	853	–	–		7,334
JV's / associates - other comprehensive income	19,377	–	(14)	–		19,363
Total asset revaluation reserve	559,971	73,512	(14)	–		633,469
Comparatives	391,132	168,839	–	–		559,971

\$ '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							
Carpark Contribution Fund	121	14	–	–			135
Urban Tree Fund	46	10	–	–			56
Street Tree Amenity Fund	50	8	–	–			58
Unley Road Separate Rate	–	31	–	–			31
Total other reserves	217	63	–	–			280
Comparatives	197	20	–	–			217

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).

Carpark Contribution Fund

Cash contributions made in lieu of the provision of carparking, to be used for the creation, development and improvement of parking facilities within the relevant Designated Area.

Urban Tree Fund

Fees collected for the removal of regulated or significant trees, utilised for the purpose of planting, establishing and maintaining trees.

Street Tree Amenity Fund

Fees collected for the removal of street trees, utilised for the planting, establishment and maintenance of new and replacement street trees.

Unley Road Separate Rate

Balance of the Unley Road Separate Rate funds not forwarded to the Unley Road Association.

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

Note 10. Assets subject to restrictions

The nature of some of the City of Unley's assets, and in particular Centennial Park, is such that they have restricted use either because of legal restrictions, heritage or community expectation so that these assets would continue to be held for the benefit of the community.

Note 11. 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	4,097	1,655
Balances per Statement of Cash Flows		4,097	1,655

(b) Reconciliation of Operating Result

Net surplus/(deficit)		3,102	7,480
Non-cash items in income statements			
Depreciation, amortisation and impairment		11,956	10,769
Equity movements in equity accounted investments (increase)/decrease		(203)	(470)
Grants for capital acquisitions treated as investing activity		(688)	(3,425)
Net (gain)/loss on disposals		638	(121)
		14,805	14,233
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		82	(1,950)
Change in allowances for under-recovery of receivables		27	–
Net increase/(decrease) in trade and other payables		1,202	(2,472)
Net increase/(decrease) in unpaid employee benefits		(62)	(12)
Net cash provided by (or used in) operations		16,054	9,799

(c) Financing arrangements

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

Bank overdrafts	500	500
Corporate credit cards	250	250
LGFA cash advance debenture facility	20,000	20,000

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

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

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(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										
Business Support & Improvement	48,984	47,785	10,541	10,526	38,443	37,259	47	1,217	9,846	7,234
City Development	1,971	2,550	28,328	26,693	(26,357)	(24,143)	586	1,125	434,250	379,202
City Services	5,263	5,107	12,300	11,417	(7,037)	(6,310)	–	1,439	345,895	331,417
Office of the CEO	971	720	2,968	3,592	(1,997)	(2,872)	1,555	–	35,329	32,220
Total Functions/Activities	57,189	56,162	54,137	52,228	3,052	3,934	2,188	3,781	825,320	750,073

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.

City of Unley

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

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

OFFICE OF THE CEO

Office of the CEO, Governance, Strategic Projects and Economic Development.

CITY DEVELOPMENT

City Development Management, Environmental Initiatives, Operational Services, Property Services, Recreation & Sport Planning, Strategic Asset Management, Transportation & Traffic, Urban Design, Urban Policy & Planning and Waste Management.

BUSINESS SUPPORT & IMPROVEMENT

Business Support & Improvement Management, Business Systems & Solutions, Corporate Activities, Finance & Procurement, Risk, People & Culture, Human Resources, WHS and Marketing & Communications.

CITY SERVICES

Active Aging Program, Animal Management, Arts & Cultural Development, City Services Management, Community Bus Program, Community Centres, Community Development & Wellbeing Management, Community Events, Community Grants, Customer Experience, Development Services, Library Services, Parking Enforcement, Public & Environmental Health, Unley Museum, Unley Swimming Centre, Volunteer Development, Youth Development

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

Note 13. 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 variable interest rates between 4.55% and 4.85% (2023: 4.30% to 4.60%). Short term deposits are held in either LGFA or NAB at call deposit accounts.

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. Any impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 9.05% (2023: 9.05%). 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. Any impairment provision is recognised using the expected credit loss method.

Terms and 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 and 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 13. Financial instruments (continued)

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 and conditions:

Liabilities are normally settled within 30 days.

Carrying amount:

Approximates fair value.

Liabilities - interest bearing borrowings

Accounting Policy:

Carried at the principal amounts. Interest is charged as an expense as it accrues.

Terms & Conditions:

Secured over future revenues, Credit Foncier loans are repaid on a 6-monthly basis, whilst Cash Advance Debentures (CAD) are drawn down as required and repaid as surplus funds become available. Interest is charged at fixed and variable rates between 4.00% and 6.15% (2023: 2.05% and 5.30%).

Carrying Amount:

Approximates fair value.

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

Note 13. 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	4,097	–	–	4,097	4,097
Receivables	1,935	–	–	1,935	1,935
Other financial assets	–	–	–	–	–
Total financial assets	6,032	–	–	6,032	6,032
Financial liabilities					
Payables	4,491	–	–	4,491	4,491
Current borrowings	297	–	–	297	288
Non-current borrowings	–	–	–	–	–
Total financial liabilities	4,788	–	–	4,788	4,779
<u>Total financial assets and liabilities</u>	10,820	–	–	10,820	10,811
2023					
Financial assets					
Cash and cash equivalents	1,655	–	–	1,655	1,655
Receivables	2,786	–	–	2,786	2,786
Other financial assets	–	–	–	–	–
Total financial assets	4,441	–	–	4,441	4,441
Financial liabilities					
Payables	2,661	–	–	2,661	2,662
Current borrowings	297	–	–	297	277
Non-current borrowings	–	4,589	–	4,589	4,581
Total financial liabilities	2,958	4,589	–	7,547	7,520
<u>Total financial assets and liabilities</u>	7,399	4,589	–	11,988	11,961

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

Note 13. Financial instruments (continued)

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
Other variable rates	0.00%	–	5.30%	4,293
Fixed interest rates	4.00%	288	4.00%	565
		<u>288</u>		<u>4,858</u>

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.

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 are guaranteed by the SA Government. Except as detailed in Notes 5 and 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.

Note 14. Capital expenditure commitments

\$ '000	2024	2023
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	59	–
Infrastructure	15	–
Plant and equipment	50	–
	<u>124</u>	<u>–</u>
These expenditures are payable:		
Not later than one year	124	–
	<u>124</u>	<u>–</u>

Prior year adjustment

The comparative amount of capital commitments for 2023 has been adjusted to \$0 following a review of the calculations for the prior year. The amount reported in 2022/23 was \$6,698,000 of capital expenditure commitments for infrastructure.

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

Note 15. Financial indicators

	Indicator 2024	Indicators 2023	Indicators 2022
<p><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></p>			
1. Operating Surplus Ratio			
Operating surplus			
Total operating income	5.3%	7.0%	8.2%
<p><i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i></p>			
1a. Adjusted Operating Surplus Ratio			
Operating surplus			
Total operating income	7.7%	6.3%	7.4%
Adjustments to Ratios			
<p><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></p>			
2. Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	3%	13%	20%
<p><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></p>			
2a. Adjusted Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	3%	14%	20%
3. Asset Renewal Funding Ratio			
Asset renewals			
Infrastructure and Asset Management Plan required expenditure	86%	104%	63%
<p><i>Asset renewal expenditure is defined as gross capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.</i></p>			

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

Note 16. 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	48,928	46,175
Statutory charges	1,708	1,904
User charges	2,405	2,104
Grants, subsidies and contributions - operating	2,188	3,781
Investment income	200	154
Reimbursements	263	680
Other income	1,248	894
Net gain - equity accounted council businesses	249	470
Total Income	57,189	56,162
Expenses		
Employee costs	18,904	17,740
Materials, contracts and other expenses	23,160	23,497
Depreciation, amortisation and impairment	11,956	10,769
Finance costs	71	222
Net loss - equity accounted council businesses	46	-
Total Expenses	54,137	52,228
Operating surplus / (deficit)	3,052	3,934
Net timing adjustment for general purpose grant funding	1,443	(346)
Adjusted Operating surplus / (deficit)	4,495	3,588
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(7,970)	(9,103)
Add back depreciation, amortisation and impairment	11,956	10,769
Add back proceeds from sale of replaced assets	228	1,228
	4,214	2,894
Net outlays on new and upgraded assets		
Capital Expenditure on new and upgraded assets	(1,147)	(6,314)
Add back amounts received specifically for new and upgraded assets	688	3,425
	(459)	(2,889)
Annual net impact to financing activities (surplus/(deficit))	8,250	3,593

City of Unley

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 17. Leases

(i) Council as a lessee

All leases where Council is the lessee have been determined to be either short-term leases, or leases for which the underlying asset is of low value. Council has elected to apply the exemptions within *AASB 16 Leases*, and therefore are not required to measure the right-of-use-asset and lease liability for these leases.

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable). Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus Super (formerly Statewide Superannuation Scheme). 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 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to 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.

City of Unley

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

Note 19. 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
Joint ventures - in profit	249	470	35,217	32,222
Joint ventures - in loss	(46)	–	112	–
Council's share of net income				
Joint ventures	203	470	35,329	32,222
Total Council's share of net income	203	470	35,329	32,222

((a)i) Joint ventures, associates and joint operations

(a) Carrying amounts

\$ '000	Notes	Principal Activity	2024	2023
Brown Hill and Keswick Creeks Stormwater Board		Stormwater Management	10,673	7,786
Centennial Park Cemetery Authority	6	Cemetery	24,544	24,288
Eastern Waste Management Authority Inc		Waste and Recycling Services	112	148
	6			
Total carrying amounts - joint ventures and associates			35,329	32,222

Brown Hill and Keswick Creeks Stormwater Board

The Brown Hill and Keswick Creeks Stormwater Board was established on the 27 February 2018 under section 43 of the *Local Government Act 1999* and it has been recognised as a jointly controlled subsidiary of the City of Unley, City of Burnside, City of Mitcham, City of Adelaide and City of West Torrens, each having a 20% interest in the assets, liabilities and operations of the Subsidiary. The City of Unley's investment in the subsidiary has been accounted for under the Equity method.

Centennial Park Cemetery Authority

Within the terminology of Section 43 of the *Local Government Act 1999*, the Centennial Park Cemetery Trust Incorporated is a joint controlling authority of the City of Unley and the City of Mitcham each having a 50% interest in the assets, liabilities and operations of the Authority. The Authority was established in the cemetery industry and no financial contributions have been made to the Authority in the financial year. The City of Unley's investment in the Authority has been accounted for under the equity method.

Eastern Waste Management Authority Inc

The City of Unley became a Constituent Member of East Waste, a regional subsidiary established under s43 of the *Local Government Act 1999*, on 25 July 2022. The City of Unley has an equal, 1/8th share (12.5%) of East Waste with the Cities of Campbelltown, Burnside, Prospect, Mitcham, Norwood Payneham & St Peters, the Corporation of the Town of Walkerville, and Adelaide Hills Council. East Waste commenced providing waste collection services for Council on 1 August 2022.

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

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

Note 19. Interests in other entities (continued)

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2024	2023	2024	2023	2024	2023
Brown Hill and Keswick Creeks Stormwater Board	20.00%	20.00%	21.00%	21.00%	20.00%	20.00%
Centennial Park Cemetery Authority	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Eastern Waste Management Authority Inc	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%

(c) Movement in investment in joint venture or associate

\$ '000	Brown Hill and Keswick Creeks Stormwater Board		Centennial Park Cemetery Authority		Eastern Waste Management Authority Inc	
	2024	2023	2024	2023	2024	2023
Opening Balance	7,786	7,385	24,288	23,752	148	–
Share in Operating Result	9	26	240	420	(46)	24
Share in Other comprehensive income	2,038	(140)	16	116	10	18
New Capital Contributions	840	515	–	–	–	–
Adjustments to Equity	–	–	–	–	–	106
Council's equity share in the joint venture or associate	10,673	7,786	24,544	24,288	112	148

(d) Summarised financial information of the equity accounted business

Statement of Financial Position

Cash and Cash Equivalents	13,327	10,151	12,793	10,861	1,634	3,953
Trade and other receivables	790	296	1,342	1,473	1,082	746
Other Assets	–	–	–	–	63	43
Non-Current Assets	45,182	30,669	55,737	55,554	11,038	9,510
Total assets	59,299	41,116	69,872	67,888	13,817	14,252
Current Trade and Other Payables	8,434	4,001	3,927	3,290	1,229	1,266
Current provisions	31	31	747	696	1,011	871
Current Financial Liabilities	–	–	19	96	2,029	2,306
Non-current financial liabilities	–	–	35	–	8,546	8,490
Non-current provisions	13	10	16,055	15,229	108	136
Total liabilities	8,478	4,042	20,783	19,311	12,923	13,069
Net Assets	50,821	37,074	49,089	48,577	894	1,183

City of Unley

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

Note 19. Interests in other entities (continued)

\$ '000	Brown Hill and Keswick Creeks Stormwater Board		Centennial Park Cemetery Authority		Eastern Waste Management Authority Inc	
	2024	2023	2024	2023	2024	2023
Statement of Comprehensive Income						
Other Income	700	668	12,542	12,882	24,133	22,266
Interest Income	445	349	582	336	66	46
Total income	1,145	1,017	13,124	13,218	24,199	22,312
Employee Costs	385	370	5,865	5,622	8,492	7,476
Materials, Contracts & Other Expenses	547	327	4,802	4,806	13,123	12,184
Depreciation, Amortisation and Impairment	170	194	1,984	1,950	2,512	2,108
Finance Costs	–	–	–	–	442	354
Total expenses	1,102	891	12,651	12,378	24,569	22,122
Operating Result	43	126	473	840	(370)	190

Contingent Liabilities of the Associate:

Each Member is Jointly and Severally Liable for the Debts of the Operation
- arising from Council's Share of Associate
- arising from Joint and Several Liability of all Members

The Centennial Park Cemetery Authority has contingent liabilities with respect to the redemption of unused licences in the event that the Authority ceases to take any business. The Burial and Cremation Act 2013 mandates the refund of unexercised licences at current prices less a provision for administration, maintenance and establishment costs.

The calculation is determined in the regulations. The contingent liability as at 30 June 2024 is \$11,554,261 (2023: \$10,828,433). An actual liability will only arise if a claim is made by existing licence holders in the future. Based on the Board's understanding of the experience of Cemetery operators interstate when similar legislation was introduced, it is considered that the likelihood of future claims arising which could have a significant impact on Centennial Park is unlikely.

Total unused interment rights account for approximately 7.92% (2023: 7.46%) of 43,603 (2023: 43,867) burial interment rights currently issued.

Total unused interment rights account for approximately 11.57% (2023: 10.60%) of 32,278 (2023: 32,953) memorial interment rights currently issued. Once an interment or placement of a monument has occurred a licence cannot be redeemed.

Note 20. Non-current assets held for sale and discontinued operations

Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations.

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

Note 21. 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.

At reporting date, Council controlled 167.2km of road reserves of average width 12 metres.

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. Bank guarantees

Council does not expect to incur any loss arising from these guarantees.

4. Legal expenses

Council is a defendant to ongoing legal matters, of which the outcome or a likely estimate of financial settlement (if any) is unable to be determined at this stage. All known costs have been recognised to date. As a result, a provision for any future settlement costs have not been recognised in the financial statements.

Note 22. 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 material or significant "non adjusting events" that should be disclosed.

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

Note 23. 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, 32 persons were paid the following total compensation:

\$ '000	2024	2023
The compensation paid to key management personnel comprises:		
Short-term benefits	3,145	3,067
Post-employment benefits	296	273
Long-term benefits	31	52
Termination benefits	141	–
Total	3,613	3,392

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

There are two types of conflict and under one, a member may choose to leave the meeting:

Elected Members are members of the management committees of the following organisations:

St Augustines Anglican Church, Athletics SA, Mt Barker Summit Sport & Recreation Park, Transport Action Network, SA Grants Program Assessment Panel, Paddle Australia LGBTQ Advisory Group, Parents of Gender Diverse Children, Carefree Caravaneers Caravan Club, Community Corporation 22863 Inc, Strata Corporation 10363 Inc, Kastellorizian Council of Australia, Castellorizian Association and Triathlon SA.

In accordance with the *Local Government Act SA 1999*, these persons declare a conflict of interest and leave the meeting environs when any matter affecting their Club/Association/Organisation is discussed or voted upon.

Many of the above-mentioned organisations use facilities maintained by Council for which there is no available arms length market pricing: these facilities are also used by other not-for-profit organisations and the general public.

Council made payments to a total value of \$0 to the above organisations for the period ending 30 June 2024.

Employees are members of the following organisation's Boards/Management Committees:

LG Business Improvement Network, Pelican Productions, Mainstreet South Australia, Australian Institute of Landscape Architects, City of Mount Gambier Audit Committee, South Australian Local Government Financial Management Group, University of Adelaide - MBA Alumni Network, Liberal Party of Australia SA Division - Colton State Electoral Committee & Branch, West Beach Kindergarten, LG Professionals SA Network Committee, Adelaide Titans Football Club Inc, Glenlea Tennis Club, Libraries Board of SA, Yellow Footed Rock Wallaby Preservation Association, City of Playford Corporate Governance Committee, Northern Adelaide Waste Management Authority Audit Committee (NAWMA), Scouts Association of Australia (SA Branch) - Fulham Sea Scout Group, and Responsive Plumbing and Gas Pty Ltd.

In accordance with the *Local Government Act SA 1999*, these persons declare a conflict of interest and leave the meeting environs when any matter affecting their Club/Association/Organisation is discussed or voted upon.

Council made payments to a total value of \$35,569 to the above organisations for the period ending 30 June 2024.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CITY OF UNLEY

Opinion

We have audited the accompanying financial report of the City of Unley, which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of the City of Unley as of 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and 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 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Report

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

In preparing the financial report, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity'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 https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 27th day of November 2024

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF THE CITY OF UNLEY

Opinion

We have audited the compliance of the City of Unley (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2023 to 30 June 2024 are in accordance with legislative provisions.

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2023 to 30 June 2024.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129 of the Local Government Act 1999* in relation to Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Limitations of Controls

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

An assurance engagement on internal 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

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2023 to 30 June 2024. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 27th day of November 2024

City of Unley

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 City of Unley for the year ended 30 June 2024, the Council's Auditor, Bentleys 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*.



Peter Tsokas
Chief Executive Officer



Mark Davies
Presiding Member, Audit & Risk Committee

22 October 2024

Bentleys SA Audit Partnership

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Certification of Auditor Independence

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

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

Bentleys SA Audit Partnership



David Papa
Partner

Dated at Adelaide this 27th day of September 2024

THE CITY *of*
Unley

APPENDIX 2 – BROWN HILL & KESWICK CREEKS STORMWATER BOARD ANNUAL REPORT 2023-24

Brown Hill Keswick Creek
STORMWATER PROJECT

Annual Report

Brown Hill and Keswick Creeks
Stormwater Board

*For the cities of Adelaide, Burnside, Mitcham,
Unley and West Torrens*

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Acknowledgment of Country

The Brown Hill and Keswick Creeks Stormwater Board acknowledges that the project and our Constituent Councils are located on the traditional Country of the Kurna People of the Adelaide Plains and pays respect to Elders past and present.

We recognise and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Kurna people living today.

We also extend that respect to other Aboriginal Language groups and other First Nations.

*The Brown Hill and Keswick Creeks Stormwater Board
tampendi, ngadlu Kurna yertangga
banbabanbalyarnendi (inbarendi). Kurna meyunna
yaitya mattanya Womma Tarndanyako.*

*Parnako yailtya, parnuko tappa purruna, parnuko yerta
ngadlu tampendi. Yellaka Kurna meyunna itto yailtya,
tappa purruna, yerta kuma burro martendi, burro
warriappendi, burro tangka martulyaiendi.*

*Kumarta yaitya miyurna iyangka yalaka ngadlu
tampinthe.*

Kurna people play a key role in the design and delivery of the Brown Hill Keswick Creeks Stormwater Project and we value the input and guidance of representatives of the Kurna Nation Cultural Heritage Association (KNCHA) and RAW SA.

Willawilla - Brown Hill Creek



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1. Chairperson's Report

This is the seventh annual report of the Brown Hill and Keswick Creeks Stormwater Board, a regional subsidiary established in February 2018 under the Local Government Act 1999 (SA).



The report canvasses the achievements of the Board over the preceding 12 months in implementing the Stormwater Management Plan and provides updates on the progress of continuing projects. The work of the Board and its contract partners and stakeholders in developing the Pakapakanthi Wetland in the South Park Lands was recognised in multiple awards including:

- National Award – Landscape Architect, Parks and Open Space
- National Award – Climate Positive Design Award
- Asia-Pacific Region – Award of Excellence, Parks and Open Space

The Board has been successful in achieving additional funding, including grant funding under the Urban Rivers and Catchments Program and the Disaster Ready Fund. The Board expresses its thanks to the State and Federal government, agencies and partners for their continued support of this important work.

The Board continues to work closely with the North South Corridor Project and the Department of Transport and Infrastructure in the integration of the Board's work into this significant infrastructure project.

As at the end of the 2024 financial year, works nearing completion included three packages of works along Lower Brown Hill Creek and works along Upper Brown Hill Creek at Millswood, with another five packages of work due to commence along Upper Brown Hill Creek.

The Chair, on behalf of the Board, extends thanks and appreciation to the project delivery team and in particular the Project Director. The Board wishes to acknowledge and thank our stakeholders including the Constituent Councils and Stormwater Management Authority for their continuing support and significant contributions.

Judith Choate

2. Project Director's Report



As we move into a new financial year, it has been wonderful to reflect on the accomplishments of the Board over the past 12 months. Capital expenditure for the year exceeded \$15m, our largest year to date by a significant margin. Our ability to deliver capital projects across multiple sites in a coordinated and efficient manner is testament to the processes that have been established and the team of professionals we are fortunate to work with. I aim for the Board to be a client of choice for local industry and it has been rewarding to see successful project outcomes delivered on the back of collaborative working relationships. We are fortunate to see our team of consultants seeking to continue engaging with the Board to provide services on future work packages.

Our ability to accelerate capital works projects has an immediate impact on flood affected locations throughout the catchment and the high flow event on 28 November 2023 was a stark reminder of the devastation experienced by residents and local community. I had the opportunity to meet with groups of residents following this event to hear of their experience and see the aftermath first-hand. Pursuit of project funding to further accelerate works and increase flood protection across the catchment remains a core focus.

The Commonwealth Government's \$10m funding contribution under the Preparing Australian Communities Program has allowed for accelerated delivery of packages 1-3 of the Lower Brown Hill Creek upgrades and we are now entering the final year of delivery of these works. We are also progressing the design phase of several works packages across Upper Brown Hill Creek – in Forestville Reserve, Orphanage Park, Betty Long Gardens, and additional locations within Forestville and Hawthorn. These works are supported by Commonwealth Government funding under the Disaster Ready Fund and the Urban Rivers and Catchments Program.

Our project is made possible because of the significant long-term funding commitment made by the Stormwater Management Authority and our Constituent Councils – the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens. The cooperation between these organisations to develop and implement a whole of catchment plan is demonstration of the foresight, management and expertise of those involved along the way.

I again extend my appreciation and thanks to the members of the Board, the Audit and Risk Committee and the Owners Executive Committee for your continued support.

Peta Mantzarapis

3. Strategy

Our Purpose

To effectively and efficiently deliver infrastructure works to mitigate serious flood risks and help safeguard properties across the Brown Hill Keswick Creek catchment.



Our Vision

To create a flood safe Brown Hill Keswick Creek catchment for residents and the public.

The cities of Adelaide, Burnside, Mitcham, Unley and West Torrens aim to become water sensitive cities. This vision is underpinned by six key objectives, the first of which is protection from flooding.



Our Values

The values that underpin the operations of the Board include:

- **Integrity** – acting ethically, doing what is right and doing what we say we will do
- **Collaboration** – respectful and insightful engagement with all stakeholders
- **Excellence** – striving for the best in all that we do and stretching our capabilities
- **Progressive** – thinking outside the box to innovate and improve
- **Simplicity** – focussing our efforts on the things that are important



Strategic Focus Areas

- Effective and efficient delivery of the Stormwater Management Plan
- Pursue opportunities for accelerated delivery
- Maximise the utility of our assets
- Enhance our partnerships and engagement
- Strengthen organisational performance

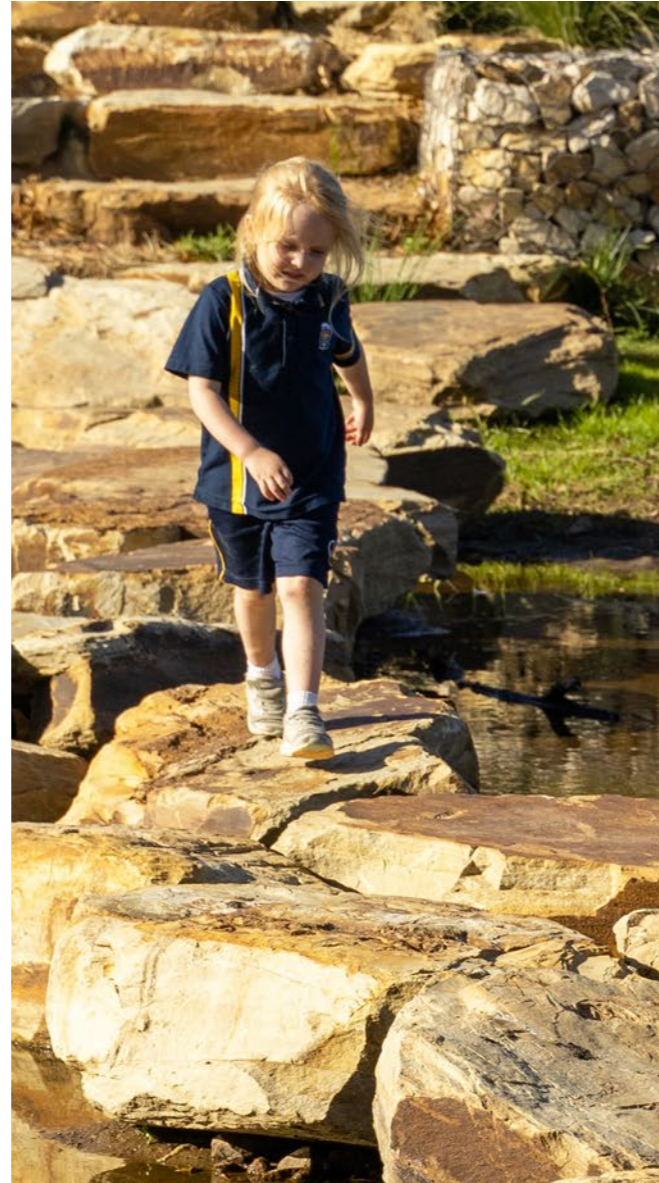


4. Establishment

The Brown Hill Keswick Creek Stormwater Project is the culmination of many years of investigation and planning. The Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens have worked collaboratively to develop a comprehensive Stormwater Management Plan to mitigate serious flood risk and help safeguard properties across the catchment.

From its inception in 2007 until February 2018, the project was conducted as a joint arrangement between the Constituent Councils. The Plan was developed during this phase, leading to its subsequent approval by the Stormwater Management Authority and gazettal of its adoption in February 2017. A condition of the Stormwater Management Authority approving the Plan was that a regional subsidiary be established within 12 months to implement the plan and manage its works. The Brown Hill and Keswick Creeks Stormwater Board was established in February 2018 as a regional subsidiary pursuant to section 43 of and schedule 2 to the Local Government Act 1999.

The Board is governed by a Charter prepared by the five Constituent Councils and subsequently approved by the Minister for Local Government. The inaugural Board was appointed in August 2018 and is responsible for the administration of the affairs of the regional subsidiary.



5. The Project

The Brown Hill Keswick Creek Stormwater Project aims to mitigate significant flood risk arising from four major watercourses in metropolitan Adelaide; Brown Hill, Keswick, Glen Osmond and Park Lands Creeks. The catchment is largely contained within the Constituent Council local government areas, which are home to more than 200,000 residents. The Brown Hill Keswick Creek Catchment Stormwater Management Plan outlines a whole-of-catchment flood mitigation strategy that comprises 4 key stages:

The plan is designed to provide flood protection to the community in the event of a 100-year average recurrence interval (ARI) flood event which would impact almost 4,000 properties and result in significant impact to the Adelaide Airport, Ashford Hospital, major arterial roads and freight corridors¹. Economic modelling undertaken in 2021 indicated that total damage estimates associated with a significant flood event was \$418.5 million and the completed project would reduce that damage estimate to \$7.5 million, a net benefit of \$411 million.

Stage 1 - Flood Detention

Detention storages in the upper catchment that will reduce the downstream flow rates.

COMPLETE

Stage 2 - Lower Brown Hill Creek

Upgrading the flow capacity of Lower Brown Hill Creek so that it can receive the diverted flows from Keswick Creek.

IN PROGRESS

Stage 3 - Flow Diversions

Diversion of flows from Keswick Creek to Brown Hill Creek before they can 'break-out' of the channel.

ON HOLD &
UNFUNDED

Stage 4 - Upper Brown Hill Creek

Upgrading the flow capacity of Upper Brown Hill Creek and Glen Osmond Creek to prevent 'break-outs' and flooding of private property.

IN PROGRESS

¹ Brown Hill Keswick Creek Stormwater Project Business Case January 2022

Adelaide Airport

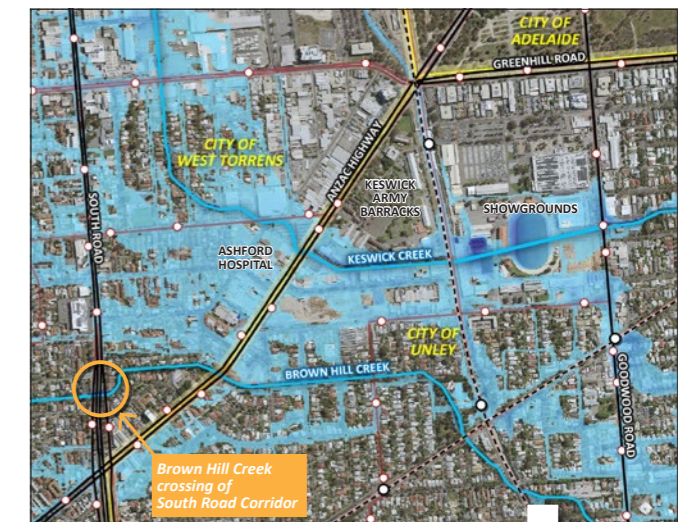


1 in 100 year event - base case



1 in 100 year event - with mitigation

Keswick Army Barracks, Ashford Hospital & Showgrounds



1 in 100 year event - base case



1 in 100 year event - with mitigation

6. Governance

The Brown Hill Keswick Creek Stormwater Project is administered by an independent Board in accordance with the requirements of the Local Government Act 1999 and the Board’s Charter. A robust governance structure has been established, including well considered reporting framework, policies and procedures.

The Board is comprised of 5 independent members, appointed following recommendations made by a Nominations Committee of representatives from each of the Constituent Councils. Each Board member contributes a unique set of skills and experience, particularly covering:

- Corporate financial management
- Corporate governance
- Project management
- General management
- Engineering
- Economics
- Environmental management

Current Board Members



Judith Choate
Chairperson
Appointed August 2018



Geoff Vogt
Deputy Chairperson
Appointed August 2018



Rachel Barratt
Appointed August 2018



Rob Gregory
Appointed August 2020



Howard Lacy
Appointed August 2021

Independent Member of Audit and Risk Committee



David Linder-Patton
Appointed
February 2023

Project Director



Peta Mantzarapis
Appointed
January 2019

The Board’s Audit and Risk Committee comprises nominated Board members along with an independent member and meets quarterly.

The Board appoints a Project Director who is responsible for implementing the decisions of the Board and managing the operational requirements of the project.

Owners Executive Committee

The Owners Executive Committee is comprised of a representative from each of the Constituent Councils. Meetings between the Board and the Owners Executive Committee are scheduled quarterly and four meetings were held in the 2023/24 financial year.

We thank outgoing committee member Terry Buss for his significant contribution over many years and welcome Angelo Catinari representing the City of West Torrens. Membership of the committee is as follows:

Tom McCready Director, City Services City of Adelaide	Chris Cowley Chief Executive City of Burnside
Daniel Baker General Manager, Engineering & Horticulture City of Mitcham	Aaron Wood Manager Assets & Operations City of Unley
	Angelo Catinari Chief Executive City of West Torrens

Board Member Meeting Attendance 2023/24

	Date	11 Jul 2023	12 Sep 2023	14 Nov 2023	13 Feb 2024	12 Mar 2024	30 Apr 2024	11 Jun 2024
Judith Choate		✓	✓	✓	✓	✓	✓	✓
Geoff Vogt		✓	✓	✓	✓	✓	✓	✓
Rachel Barratt		✓	✓	✓	✓	✓	✓	✓
Rob Gregory		✓	✓	✓	✓	✓	—	✓
Howard Lacy		✓	✓	✓	✓	✓	✓	✓

Audit and Risk Committee Meeting Attendance 2023/24

	Date	28 Aug 2023	1 Nov 2023	13 Feb 2024	28 May 2024
Judith Choate		✓	✓	✓	✓
Geoff Vogt		✓	✓	✓	✓
Rachel Barratt		✓	✓	✓	✓
Howard Lacy		✓	✓	✓	✓
David Linder-Patton		✓	✓	✓	✓

7. Key Stakeholders

The Brown Hill and Keswick Creeks Stormwater Board works to deliver successful project outcomes in an efficient and professional manner. We interact with a diverse range of internal and external stakeholders and value the contribution they make.



Constituent Councils



Stormwater Management Authority



Green Adelaide



Federal and State Members



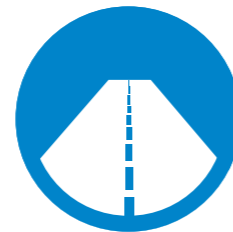
Adelaide Park Lands Authority



Karna Community



Residents



Commonwealth and State Government Departments



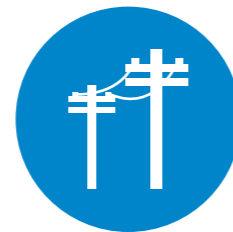
Community Groups



Suppliers



Consultants



Service Utility Providers



8. Project Partners

Constituent Councils

The Brown Hill Keswick Creek Stormwater Project is the result of a collaborative effort over many years from our 5 Constituent Councils – the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens. Support is offered to the project from every level of Council, whether it be CEO or delegate involvement in the Owners Executive Committee, technical staff providing design input, finance staff liaison regarding project contributions and budgets, planning and environmental input to construction delivery, or engagement with asset managers regarding operational requirements. The project works in close liaison with our Constituent Councils to ensure we are working together to achieve successful project outcomes and identify opportunities to maximise the utility of our assets.

Stormwater Management Authority

Continuing the collaborative approach adopted by the five Constituent Councils, the Stormwater Management Authority provides a key role in the delivery of the Project. Beyond the initial role the Authority played in the review and approval of the Plan, the Board's Project Director is in regular contact with the Authority's General Manager to ensure a well-informed and consistent approach to delivery. Through the Authority, the State Government has committed to providing Constituent Council matched capital funding of up to \$70m over a 20 year timeframe and this funding is vital to ensuring the Project is delivered. Board representatives have established a strong working relationship with the Authority and work in partnership to deliver the works set out in the approved Stormwater Management Plan.

We thank outgoing General Manager David Trebilcock for his support and collaboration over the past several years.



Not just flood mitigation

The Board works with our project partners to provide enhanced environmental and community outcomes, particularly in areas of public open space. The delivery approach seeks to achieve naturalisation and biodiversity improvements with a focus on protection of significant trees, urban greening, improved water quality and habitat for native species, and opportunity for increased amenity and community interaction. Practical examples of these outcomes are seen at the Victoria Park wetland where over 100,000 new plants have been established and visitors flock to enjoy the site, at the Everard Park upgrade where a dilapidated open channel has been replaced by a larger underground culvert with significant ground level improvements offering increased connectivity to cyclists and pedestrians, and at Hawthorn Reserve where the banks of Brown Hill Creek have been laid back to achieve a more naturalised solution that encourages community interaction.

Design is now underway for works in Forestville Reserve, Orphanage Park and Betty Long Gardens with these sites offering further opportunities for multi-faceted outcomes.

In alignment with the Stormwater Management Plan objective of *beneficial reuse of stormwater*, flows are now being diverted from the Pakapakanthi Wetland to the ornamental lake in Murlawirrapurka/ Rymill Park (Park 14). This lake has been experiencing ongoing issues with leakage and poor water quality, requiring ongoing chemical treatment to manage algal blooms. Surplus water levels are being drawn from the wetland to holding tanks adjacent the lake for use when required. This process demonstrates the consideration of water as a precious resource.



9. Capital Funding

The Stormwater Management Plan proposed a funding model whereby the three spheres of Government – Commonwealth, State and Local, each contribute one third of the cost of capital works delivery over a 10-year construction program. The Plan further noted that:

'If at the outset there is no positive response from the Commonwealth Government, the BHKC project would recommend that the catchment councils endorse a strategy along the following lines:

- *The five councils allocate funding in their budgets for one third of the cost;*
- *a funding commitment is sought from the State Government to at least match that commitment; and*
- *once the State Government has agreed to that commitment, the five councils through the regional subsidiary work jointly with the State Government to obtain a commitment from the Commonwealth Government for a minimum of one third of the cost to offset against the state and local government contributions.'*

The South Australian Government's Stormwater Management Authority (SMA) has committed \$70m in funding toward the delivery of the project, with these funds being provided over a 20-year timeframe. The SMA funding is contingent upon matching funds being provided by the 5 Constituent Councils. While operating costs are shared equally between the 5 Councils, capital costs are based on the following principles:

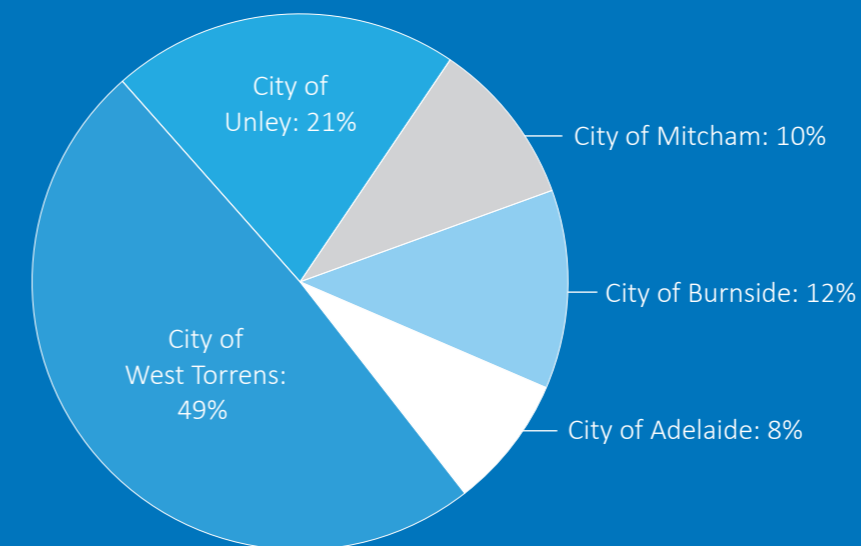
- *'The proposed works are the type of works covered by the 2006 agreement between the State of South Australia and the LGA on stormwater management and in particular, both spheres of government each have an interest in reducing flood risk.*
- *Cost sharing between councils should reflect both the extent of their contribution to the problem and the benefits that they each receive from any flood management actions and not be related to the specific location where those actions are implemented.*
- *The approach should be as simple and transparent as is reasonably possible.*

The starting point for proposed local government cost apportionment is based on the benefits that each council will receive from the proposed mitigation works. These benefits are considered in two forms:

- 1. Benefit from the reduction in flood damages; and*
- 2. Benefits from urban development that has already or may take place in the future that will contribute to the flooding problem downstream.'*

The cost sharing arrangement between Constituent Councils is defined within the Stormwater Management Plan and the Board's charter with capital contributions being provided at pre-determined percentage shares.

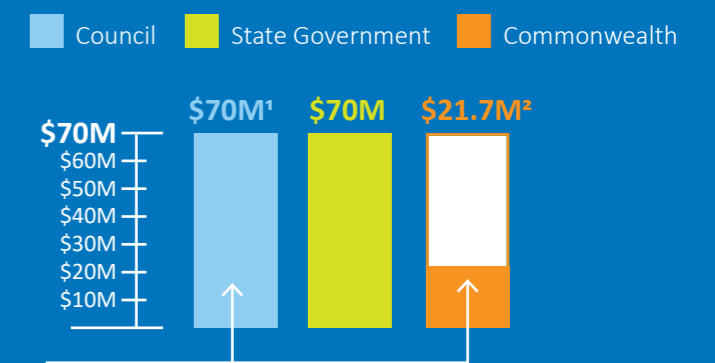
Council Capital Contributions



A funding shortfall exists as a result of the lack of Commonwealth Government contribution to the project and the extended delivery timeframe. The Board is seeking to fill this shortfall through pursuit of opportunities to secure smaller grant funding injections and 'whole-of-project' funding from the Commonwealth Government.

Subsequent to preparation of the Project's Business Case in 2021/22, \$21.7m in funding has been committed by the Commonwealth Government across 3 grant programs- \$10m committed under the Preparing Australian Communities Program, \$6.7m committed under the Disaster Ready Fund and \$5m committed under the Urban Rivers and Catchments Program.

Current Funding Commitments



¹ City of West Torrens ongoing contribution to be reviewed in 2027/28.

² Commonwealth funding commitment includes \$10m under the Preparing Australian Communities Program, \$6.7m under the Disaster Ready Fund and \$5m under the Urban Rivers and Catchments Program.

10. Delivering with Local Industry

Integral to the success of the Brown Hill Keswick Creek Stormwater Project are the relationships established with local suppliers, consultants and organisations. The Board places particular emphasis on ensuring a collaborative approach, bringing together a team of professionals who are leaders in their field and are equipped to deliver results.

Our focus is on providing a pipeline of work to build capacity and capability in the local market, with flow-on benefits for the local economy. The construction scheduling and packaging of works has been specifically developed to maximise participation from local tier 2 and tier 3 contractors.

The project is supported by the knowledge and expertise of a wide range of professionals, providing services including project management, surveying, engineering, legal, environmental, cultural heritage, civil construction, geotechnical advice, property and arborial assessments.

ecoDynamics have been involved throughout all stages of delivering the Pakapakanthi Wetland – from pre-construction plant propagation and growth, establishment at the site during construction and post completion maintenance.

“ I have worked with ecoDynamics for about 10 years, starting as a general labourer and moving up to my current position of Maintenance Supervisor. I have worked on the Wetland project from the construction phase to maintenance phase.

It has been amazing to see the changes and growth of the wetland since construction. My team have worked hard to maintain the wetland as it is and it shows not only in the growth and health of the plants, but also the feedback we receive from members of the public who tell us how beautiful it is.

Ash Jackson, Supervisor
ecoDynamics



Focus on Safety

The Brown Hill and Keswick Creeks Stormwater Board places great importance on the health and safety of our employees, our consultants and the communities within which we operate. Our extensive health and safety management systems ensure we partner with likeminded organisations and are subject to regular review and improvement.

In excess of 110,000 total site hours have been spent delivering our works, with zero notifiable incidents and zero lost time injuries reported.



11. Project Schedule

The Stormwater Management Plan outlines a whole-of-catchment flood mitigation strategy that comprises 4 stages:

Stage 1 COMPLETE

Detention storages in the upper catchment that reduce the downstream flow rates.

Stage 2 IN PROGRESS

Upgrading the flow capacity of Lower Brown Hill Creek so that it can receive the diverted flows from Keswick Creek.

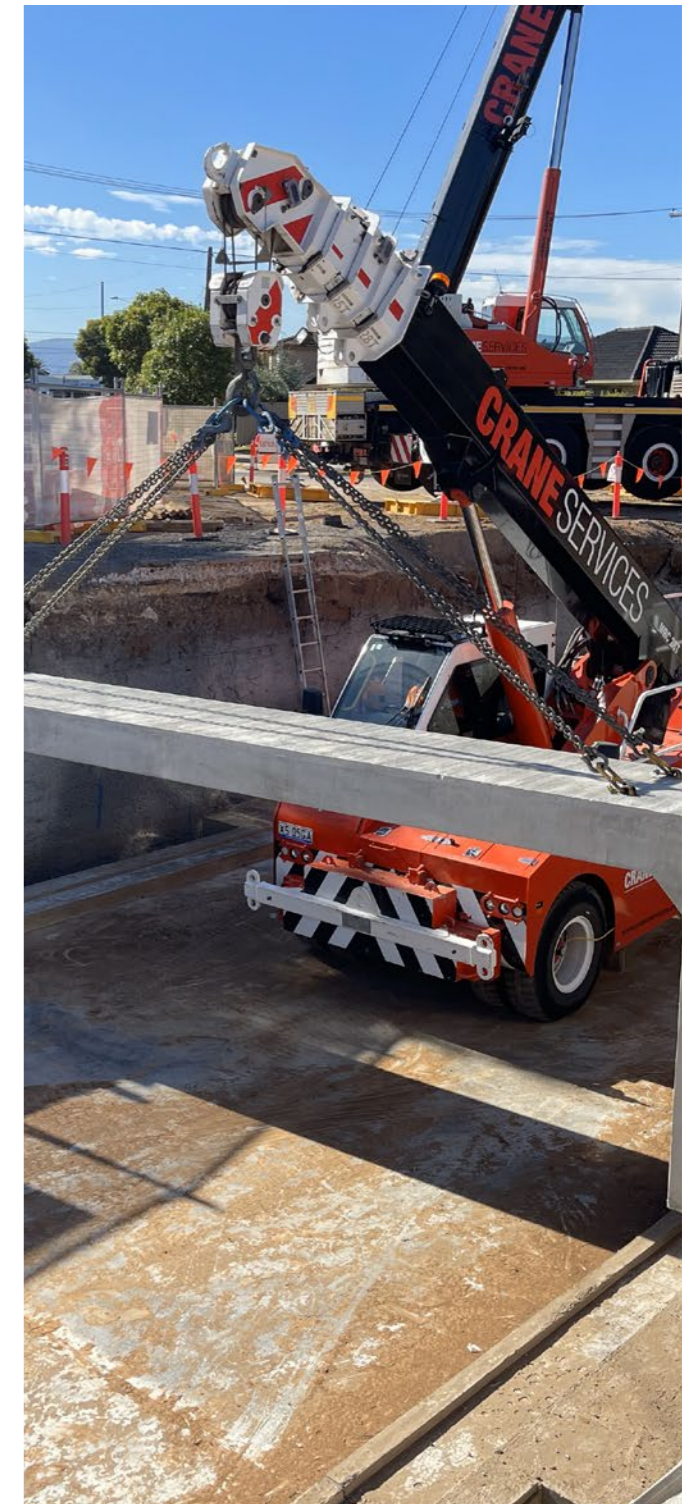
Stage 3 ON HOLD

Diversion of flows from Keswick Creek to Brown Hill Creek, before they can ‘break-out’ of the channel (upstream of the Showgrounds) and continue overland through the south-western suburbs.

Stage 4 IN PROGRESS

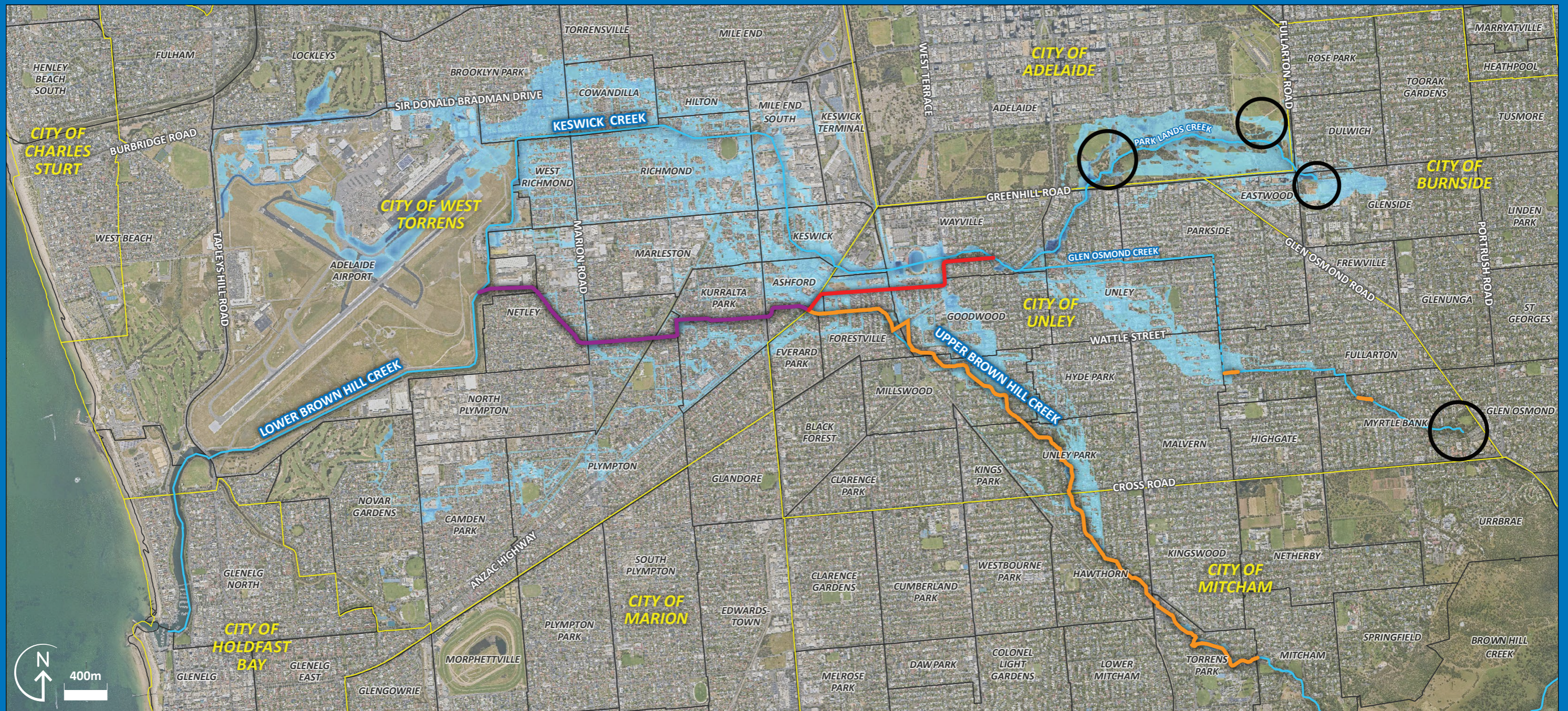
Upgrading the flow capacity of Upper Brown Hill Creek and Glen Osmond Creek to prevent ‘break-outs’ and flooding of private property.

The Project has a significant funding shortfall which impacts on the ability for all remaining works to be delivered under the current funding model. Additional funding contributions are therefore required to ensure project completion. While priority remains on securing additional project funding to ‘fill the gap’, the Board’s current delivery schedule prioritises completion of Lower Brown Hill Creek upgrades and targeted priority areas within Upper Brown Hill Creek. The Keswick Creek Flow Diversions remain unfunded under the current funding model and delivery will be reliant upon an injection of project funding.



12. Project Map

- Stage 1 – Flood Detention
- Stage 3 – Keswick Creek Flow Diversions
- Stage 2 – Lower Brown Hill Creek Upgrades
- Stage 4- Upper Brown Hill and Glen Osmond Creek Upgrades



13. Delivery of Capital Works

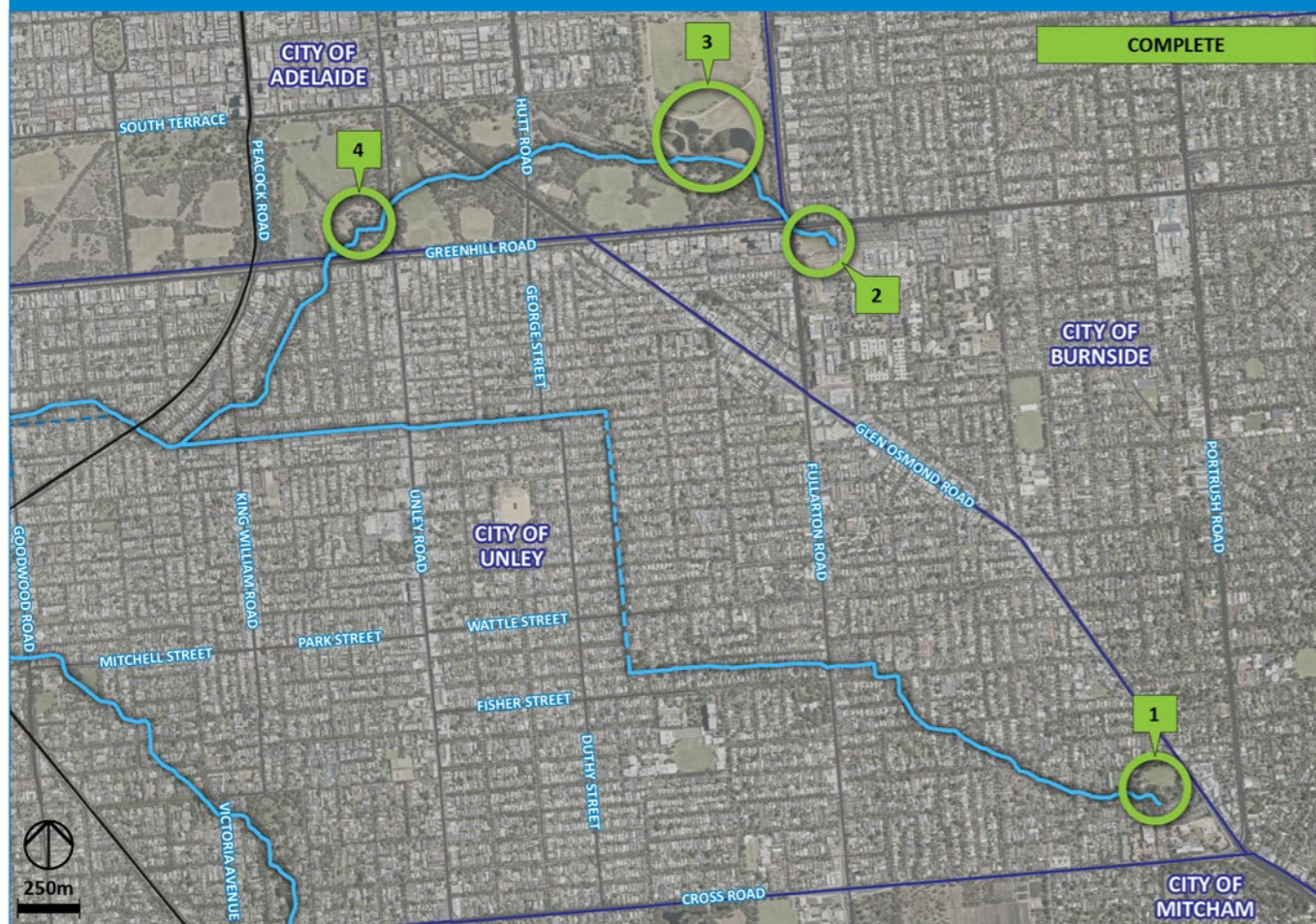
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Stage 1 - Flood Detention

Detention storages in the upper catchment that will reduce the downstream flow rates. All Stage 1 works are complete.

COMPLETE

Stage 1 Capital Works



- 1 Ridge Park Flood Control Dam
- 2 Glenside Detention Basin
- 3 Pakapakanthi Wetland in Victoria Park (Park 16)
- 4 Kurangga Creek Works in Blue Gum Park (Park 20)

Ridge Park Flood Control Dam

A flood control dam was constructed on Glen Osmond Creek in Ridge Park Reserve, Myrtle Bank to reduce peak stormwater flow in Glen Osmond Creek and reduce the risk of flooding in downstream areas along Glen Osmond and Keswick Creeks.

Commissioned in July 2015, the Ridge Park flood control dam also collects stormwater for the City of Unley's managed aquifer recovery (MAR) scheme. Under the MAR, harvested stormwater is stored in an underground aquifer for irrigation of Unley's parks during periods of dry weather.



Flood Control Dam



Concrete swale and fencing

Glenside Detention Basin

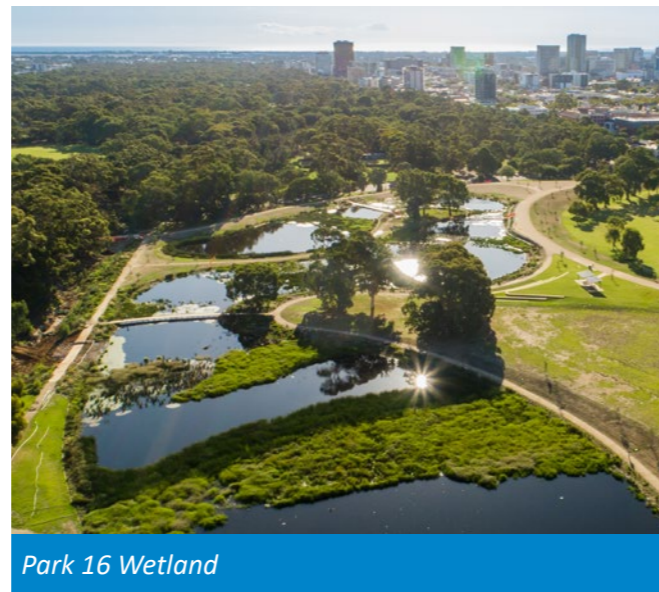
This project involved enlargement of an existing detention basin from a capacity of 18ML to 37ML, to limit flow to the existing capacity of the culvert under the Fullarton and Greenhill Roads intersection. The detention basin, together with other works in the South Park Lands, is intended to reduce the peak stormwater flows along Park Lands Creek and further downstream. Excavation of approximately 25,000m³ of material was required to form the detention basin and primary water quality treatment is provided via 3 new large gross pollutant traps.

The site accommodating the detention basin and associated stormwater infrastructure has been developed as a community reserve with playground and associated facilities.

The Glenside project works were delivered by Cedar Woods as part of their residential development and the site was opened to the public on July 2nd 2021.

Pakapakanthi Wetland in Victoria Park (Park 16)

This project involved construction of a wetland at the southern end of Victoria Park/Pakapakanthi (Park 16), adjacent Park Lands Creek. Flows from approximately 600 hectares of urban land and 100 hectares of hills face land travel down Park Lands Creek, through the Glenside site and beneath the Fullarton and Greenhill Roads intersection into the Park Lands. The wetland is of approximately 3.2 hectares in area and provides 100 million litres of flood storage. It comprises areas of permanent water, areas that become inundated with stormwater during regular flow events and a broader area that will only become inundated during more significant flow events. The system provides regional benefits of flood detention, stormwater pollutant removal, amenity and recreational enhancement, and biodiversity creation with over 120 new trees and over 100,000 new plantings, including aquatic species.



Park 16 Wetland

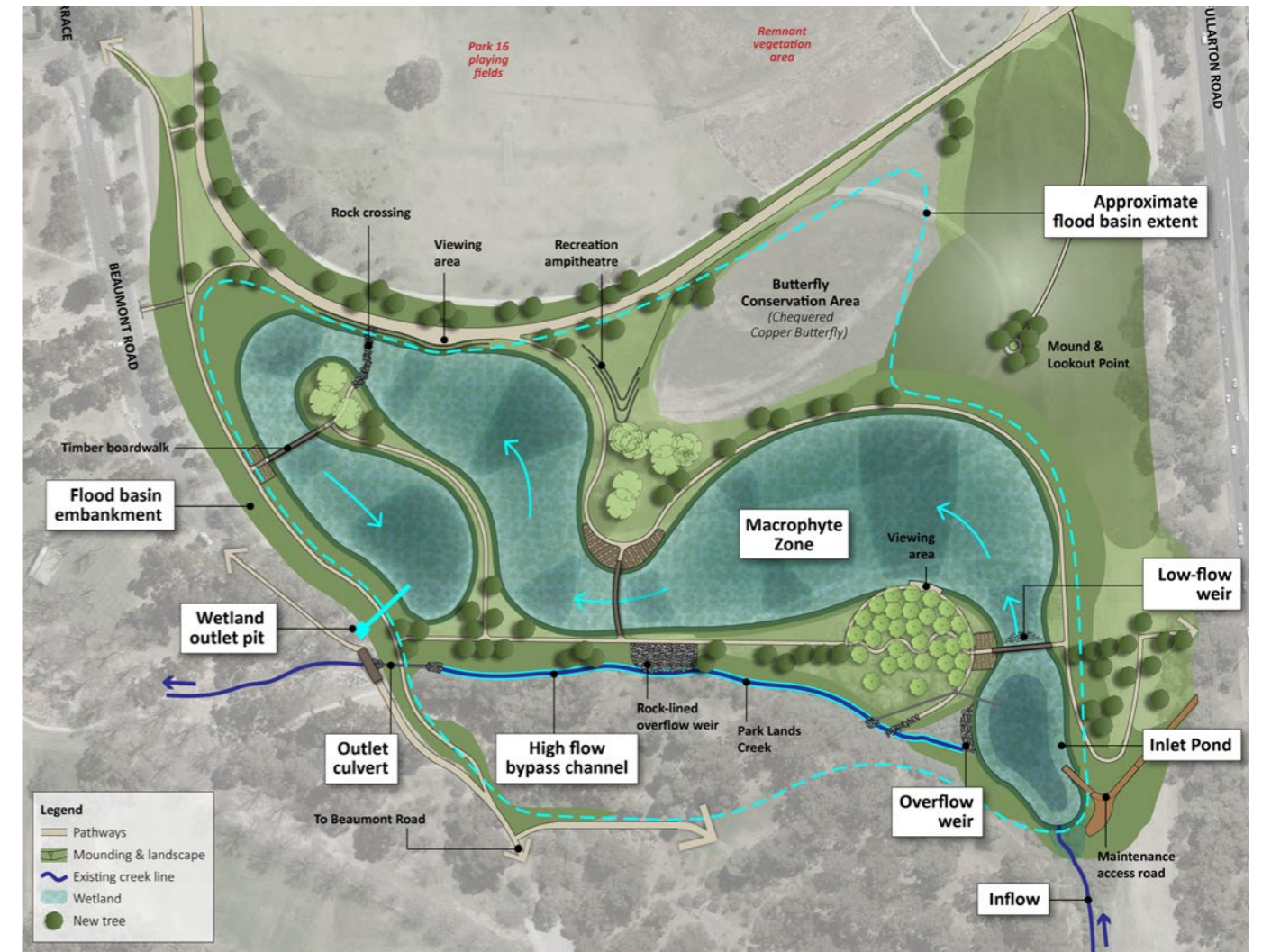
In alignment with the Stormwater Management Plan objective of beneficial reuse of stormwater, flows are now being diverted from the wetland to the ornamental lake in Murlawirrapurka/Rymill Park (Park 14). The lake has been experiencing ongoing issues with leakage and poor water quality, requiring ongoing chemical treatment to manage algal blooms. Surplus water levels are being drawn from the wetland to holding tanks adjacent the lake for use when required.



Pedestrian Bridge



The Pakapakanthi Wetland project was supported by funding from Green Adelaide.



Operation of the wetland

Normal rain events

- Flows enter the inlet pond from Park Lands Creek
- A low-flow weir transfers flows under a boardwalk into the shallow vegetated area of the wetland
- Flows take one to two days to reach the wetland outlet pit
- The outlet pit regulates the outflow rate and transfers water back into Park Lands Creek on the western side of the flood basin embankment

High flow or longer duration events

- During high flow or long duration events, water will begin to flow over the overflow weirs from the inlet pond and wetland directly into Park Lands Creek

- These higher flows will travel along the vegetated high flow bypass channel to the outlet culvert
- The outlet culvert controls flows downstream through the flood basin embankment

Significant flood events

- During significant flood events, the outlet culvert will choke flows and water levels will rise within the flood basin, inundating the wetland area
- The culvert regulates flows from the wetland area, therefore protecting against flooding of downstream areas
- Following the flood event, water levels will recede to permanent levels over a number of hours

Kurangga Creek Works in Blue Gum Park (Park 20)

Together with the Victoria Park/ Pakapakanthi (Park 16) wetland, the creek works in Blue Gum Park/ Kurangga (Park 20) reduce the peak stormwater flows from Park Lands Creek into downstream areas.

Works included construction of a low-level mound (typically up to 1 metre in height) and the realignment of existing creek lines in the southern section of the park. The mound is constructed to the south and west of the existing playing fields and stretches for a total distance of approximately 600 metres. Two new open drainage channels converge at a common point at the northern side of the new mound which enables controlled flows to be discharged through a culvert and under Greenhill Road. When large flows exceed the capacity of the culvert, water will build up and be contained behind the mound and temporarily inundate parts of Blue Gum Park/ Kurangga (Park 20) until it subsides.

The new works enabled the existing creeks to be backfilled to support tree health and protect Red Gums against erosion. The works integrate with existing users of this space, including TreeClimb.

The Park 20 project works were completed in September 2022.



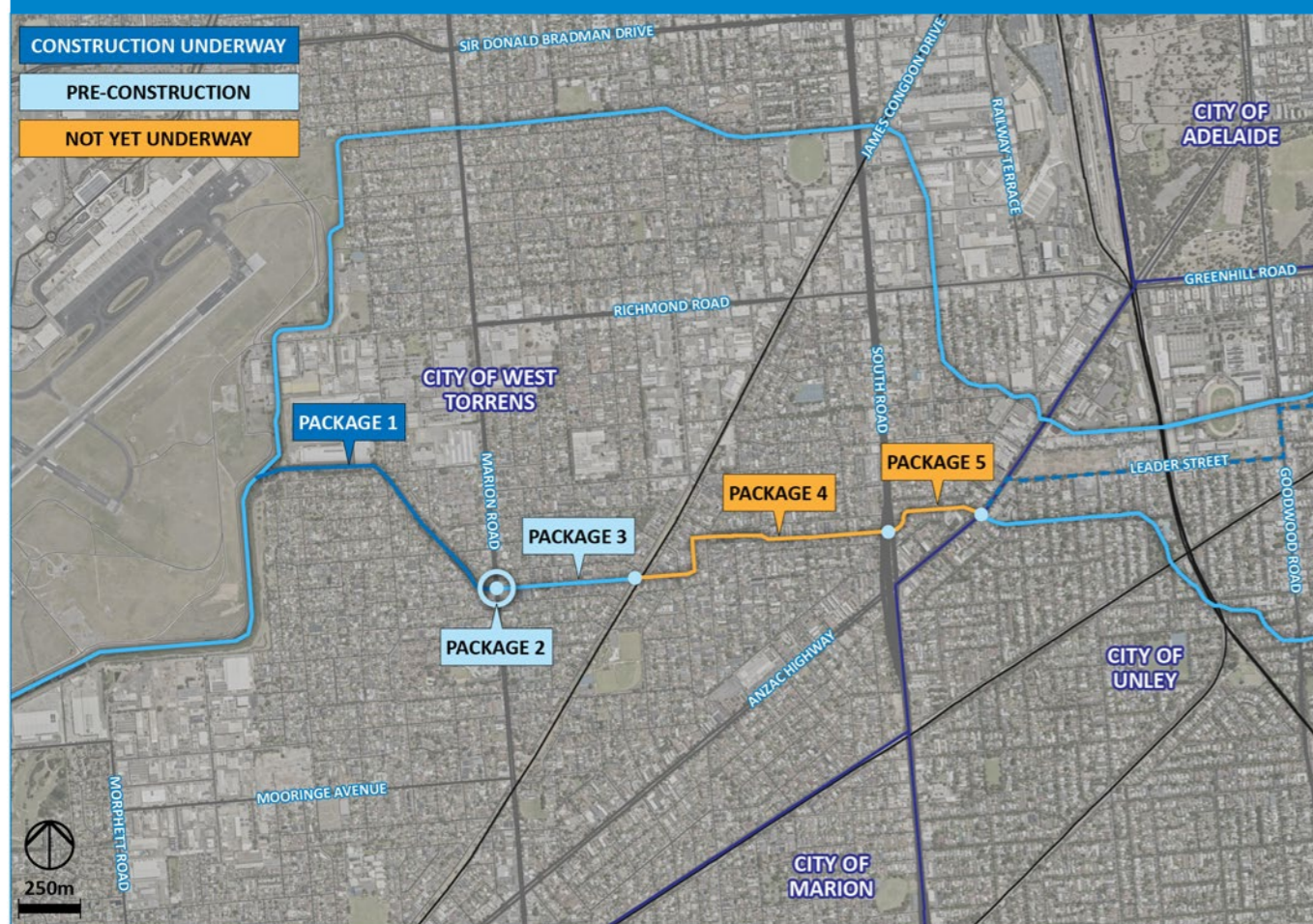
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Stage 2 - Lower Brown Hill Creek Upgrades

Upgrading the flow capacity of Lower Brown Hill Creek so that it can receive the diverted flows from Keswick Creek. The Upgrades are being delivered in 5 work packages with Packages 1-3 underway.

IN PROGRESS

Stage 2 Capital Works



WORK PACKAGES

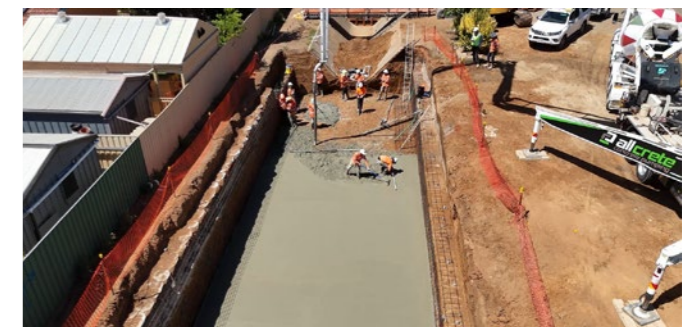
- 1 Watson Avenue to Marion Road
- 2 Marion Road Bridge Replacement
- 3 Marion Road to Birdwood Terrace
- 4 Birdwood Terrace to South Road
- 5 South Road to Anzac Highway

Lower Brown Hill Creek Upgrades

Lower Brown Hill Creek comprises a 3.3 kilometre-long section of channel extending from the south-eastern corner of Adelaide Airport at the downstream end to a crossing point at Anzac Highway at the upstream end. The channel is primarily situated within City of West Torrens owned drainage corridor, except for a small portion that runs within privately owned land. The upgrades involve doubling the flow capacity through replacement of the existing open channel with a new 6-6.8 metre-wide by 1.8 metre-high rectangular shaped concrete channel, and equivalent sized road crossings.

The Lower Brown Hill Creek capacity upgrades are divided into 5 work packages and the Board secured \$10m in Commonwealth Government funding under the Preparing Australian Communities Program to contribute toward delivery of Packages 1-3 over 3 years. The Commonwealth funding is being matched by funding from Constituent Councils and the Stormwater Management Authority.

Packages 1-3 extend for 1.7 kilometres from Adelaide Airport at the downstream end to Birdwood Terrace at the upstream end. Construction of package 1 commenced late in 2022 and works to Harvey Avenue are now being completed. Construction tenders will be awarded in September 2024 for delivery of the remainder of package 1, and the entirety of packages 2 and 3 in the dry months of 2024/25.



Channel construction through to completion

Packages 1-3 of the Lower Brown Hill Creek upgrades are being delivered with the support of funding from the Australian Government provided under the Preparing Australian Communities Program.

Daly Street Bridge

Although Packages 4 and 5 of the Lower Brown Hill Creek upgrades have not yet commenced, the Daly Street bridge upgrade was completed in September 2021. Located in Kurralta Park within package 4, the upgrade of this bridge was delivered by City of West Torrens in conjunction with an adjoining road realignment, with funding contribution from the Commonwealth Government's Local Roads and Community Infrastructure Program.

Previously, the bridge comprised a corrugated domed tunnel of 3.7 metres in width and 2.3 metres in height. The bridge was constructed circa 1950 and had one of the lowest capacities of all existing bridges on Brown Hill Creek. The new bridge comprises twin concrete culverts of 4.2 metres in width and 1.8 metres in height with gabion basket transitions at the upstream and downstream ends.



Bridge Upgrade

The Daly Street bridge upgrade was delivered with the support of funding from the Australian Government provided under the Local Roads and Community Infrastructure Program.

3

Stage 3 - Keswick Creek Flow Diversions

The Keswick Creek Flow Diversions will divert flows from Keswick Creek to the upgraded Lower Brown Hill Creek before they can 'break-out' of the channel. These works are currently unfunded and on hold. The Department of Transport and Infrastructure committed to progressing the reference design plans through to detailed design stage in November 2023 and these works are ongoing, including consideration of an alternate alignment.

ON HOLD

Stage 3 Capital Works



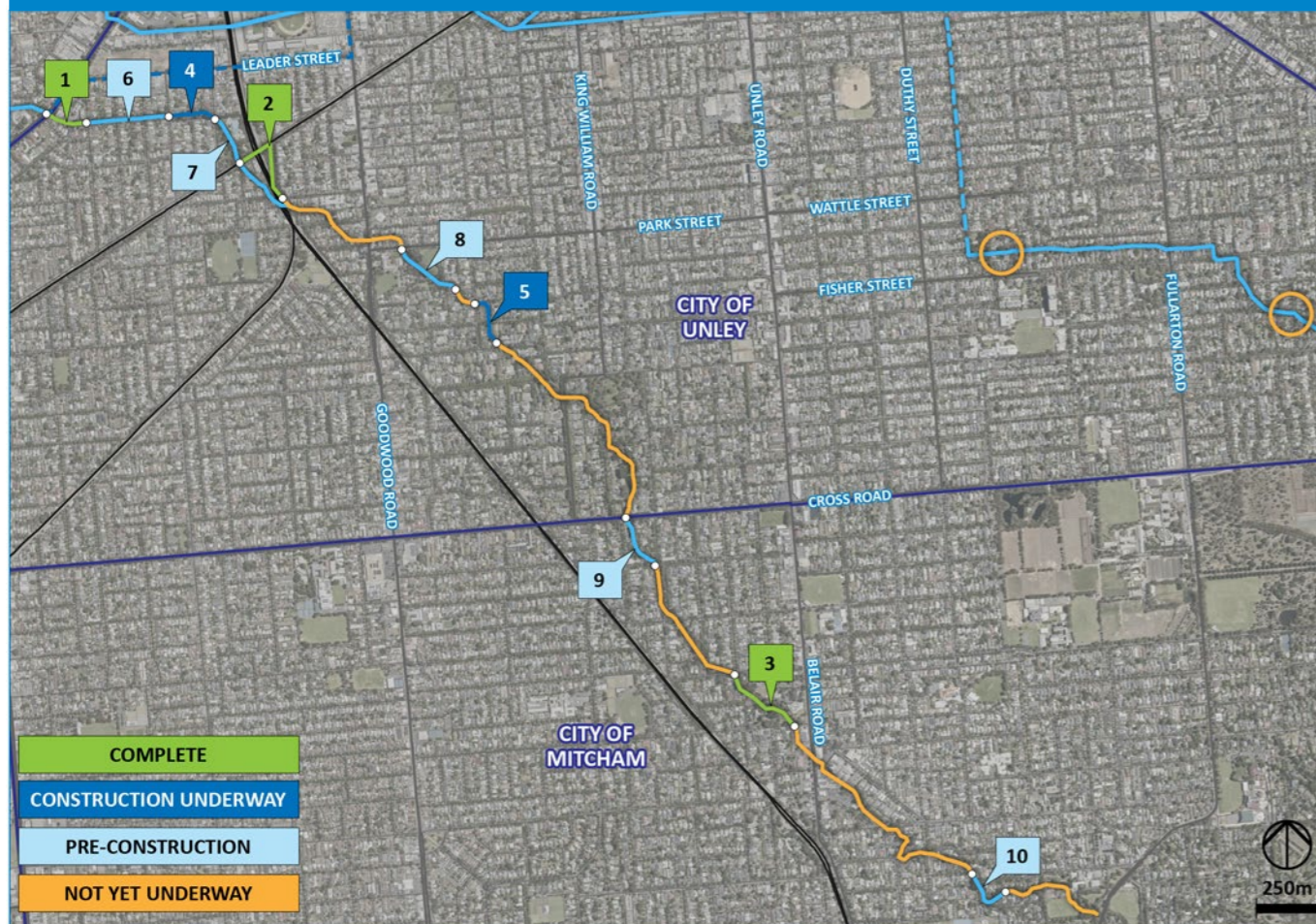
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Stage 4 - Upper Brown Hill and Glen Osmond Creek Upgrades

Upgrading the flow capacity of Upper Brown Hill Creek and Glen Osmond Creek to prevent 'break-outs' and flooding of private property. Key hot spots are being targeted to align with grant funding opportunities.

IN PROGRESS

Stage 4 Capital Works



- | | |
|---|--|
| 1 Everard Park- Anzac Highway to Third Avenue | 6 Forestville- Third Avenue to Leah Street |
| 2 Diversion Culvert | 7 Forestville Reserve |
| 3 Hawthorn Reserve | 8 Orphanage Park |
| 4 Forestville- Leah Street to Ethel Street | 9 Hawthorn- Cross Road to Hampton Street |
| 5 Millswood- Regent Street to Malcolm Street | 10 Betty Long Gardens |

Everard Park - Anzac Highway to Third Avenue

These works are located between Anzac Highway and Third Avenue and were expedited to take advantage of access to the site that would be significantly restricted following completion of an adjoining high density residential development. The project involved replacement of an existing open concrete channel with an increased capacity underground covered culvert. Subsequent to installation of the culvert, the City of Unley extended Wilberforce Walk to Anzac Highway, with a shared use path for pedestrians and cyclists traversing the culvert.

Culvert construction works commenced in April 2020 and were completed in August 2020, at which point the site was handed over to City of Unley for the shared use path improvements to be delivered.



Shared Use Path



Constructed Culvert

Diversion Culvert

A section of Brown Hill Creek in Forestville was diverted by the Department of Planning, Transport and Infrastructure in 2013 as part of the Goodwood Junction Rail Upgrade project. The works, delivered in collaboration with and funded by the Brown Hill Keswick Creek Stormwater Project, involved diverting the creek into a new underground culvert constructed generally along the eastern side of the railway corridor from the southern side of Victoria Street, Goodwood to the northern side of the Glenelg tramway. The culvert discharges into the existing Brown Hill Creek within Forestville Reserve.



Rock filled gabions

Upper Brown Hill Creek, Hawthorn Reserve

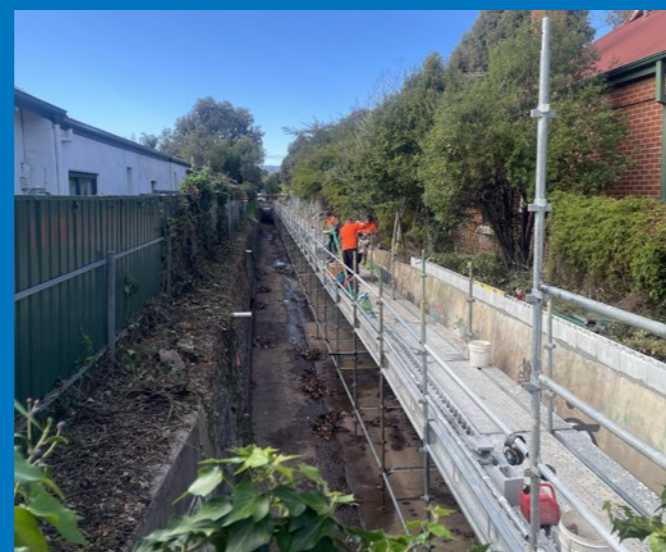
The City of Mitcham upgraded the Hawthorn Reserve precinct in 2018/19 and the creek upgrades were expedited to coincide with this project.

The creek has been widened to ensure sufficient capacity and the banks have been laid back with native plantings in the area adjacent the Mitcham library to retain a natural setting. Stepping boulders and logs have also been installed to create an active nature play space for use when the creek is dry or not flowing. Further downstream, rock filled gabions have been installed and a floodwall has been constructed at George Street to contain creek flows.

Forestville – Leah Street to Ethel Street

These upgrades involve raising the height of the existing channel walls by 600mm and remediating the floor and walls of the existing channel. This section of channel runs within Council drainage corridor for the majority of its length with a small portion intersecting privately owned land at the eastern Ethel Street end.

Works commenced in June 2024 and are due to be completed later in 2024.



Channel Construction

Millswood – Regent Street to Malcolm Street

Works are underway to double the capacity of this section of Brown Hill Creek, from just downstream of Regent Street to Malcolm Street at the upstream end, including upgrade of the Regent Street culvert. The entirety of the creek in this location traverses through privately owned property and the project team have been engaging closely with property owners over the course of design development and during construction.

Delivering in a heavily constrained environment, the works have been designed in collaboration with property owners to meet the flow capacity requirements while being sympathetic to the natural environment and the individual and unique objectives of each owner.

Scheduled Upper Brown Hill Creek Upgrades

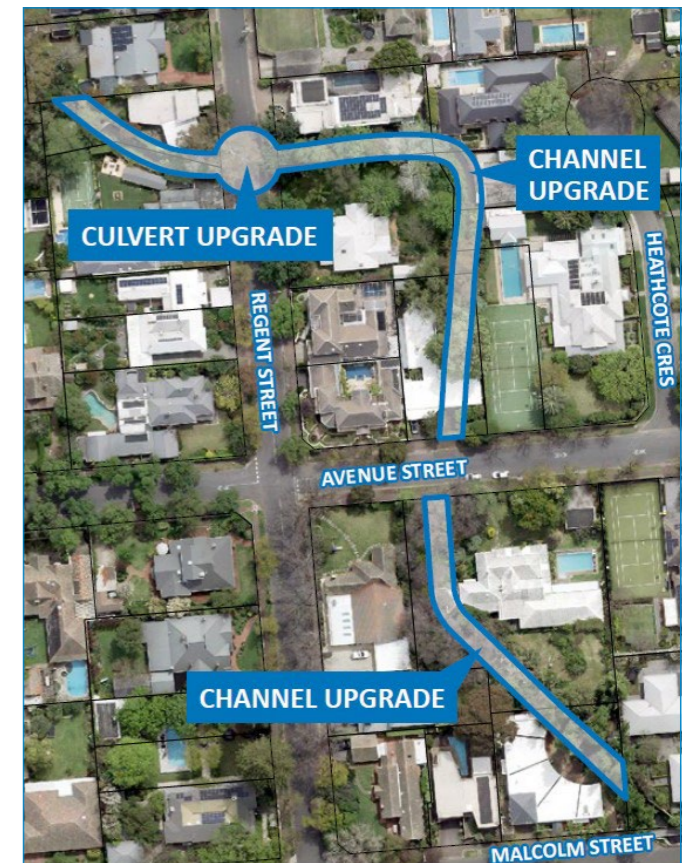
The Board has recently commenced the design process for several section of Upper Brown Hill Creek that are scheduled for construction in the 2025/26 financial year. Site investigations will commence shortly to inform the design process and better understand current conditions. These works are located across the Cities of Unley and Mitcham within privately owned property and Council-owned reserves, as follows:

- Forestville – Third Avenue to Leah Street
- Forestville Reserve
- Orphanage Park
- Hawthorn – Cross Road to Hampton Street
- Betty Long Gardens

The scheduled Upper Brown Hill Creek upgrades are being delivered with the support of funding from the Australian Government provided under the Urban Rivers and Catchments Program and the Disaster Ready Fund.



Channel Upgrade



Upgrade Plan – Millswood

14. Financial Snapshot

The activities of the Board are funded by the five Constituent Councils and the Stormwater Management Authority.

Operational expenditure is funded equally by the Constituent Councils.

2023/24 Operational Funding		
City of Adelaide	20%	\$140,000
City of Burnside	20%	\$140,000
City of Mitcham	20%	\$140,000
City of Unley	20%	\$140,000
City of West Torrens	20%	\$140,000
Total		\$700,000

Capital expenditure is funded by regular contributions from Constituent Councils and the Stormwater Management Authority with additional grant funding being secured for individual work packages on an ad hoc basis.

2023/24 Capital Funding		
City of Adelaide	8%	\$320,000
City of Burnside	12%	\$480,000
City of Mitcham	10%	\$400,000
City of Unley	21%	\$840,000
City of West Torrens	49%	\$1,960,000
Stormwater Management Authority		\$8,500,000 ¹
Commonwealth Grant Funding		\$3,595,735 ²
Total		\$16,095,735

¹ The Stormwater Management Authority funding received in 2023/24 comprised \$4.5m contribution for 2022/23 (unpaid pending approval from Public Works Committee) and \$4m contribution for 2023/24

² This grant funding comprises payments made under the Preparing Australian Communities Program and the Urban Rivers and Catchment Program.

15. Audited Financial Statements

Brown Hill & Keswick Creeks Storm Water Board

Financial Statements for the year ended - 30 June 2024

Brown Hill & Keswick Creeks Storm Water Board Contents As at 30 June 2024


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Brown Hill & Keswick Creeks Storm Water Board
Certification of financial statements
As at 30 June 2024

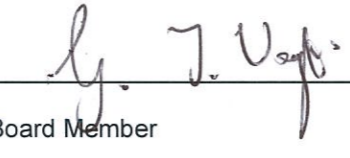
We have been authorised by the Board to certify the financial statements in their final form. In our opinion:

- 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 Brown Hill & Keswick Creeks Storm Water Board'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 Board provide a reasonable assurance that the Board's financial records are complete, accurate and reliable and were effective throughout the financial year; and
- the financial statements accurately reflect the Board's accounting and other records.

On behalf of the Board


Board Member

10 September 2024


Board Member

10 September 2024

Brown Hill & Keswick Creeks Storm Water Board
Statement of comprehensive income
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Income			
Operating contributions	3	700,000	667,970
Investment income	4	445,125	349,089
		<u>1,145,125</u>	<u>1,017,059</u>
Total income		<u>1,145,125</u>	<u>1,017,059</u>
Expenses			
Employee Costs	5	(384,589)	(370,390)
Materials, Contracts & Other Expenses	6	(546,723)	(327,030)
Depreciation	8	(170,371)	(193,552)
Finance costs	7	(376)	(204)
Total expenses		<u>(1,102,059)</u>	<u>(891,176)</u>
Operating surplus		43,066	125,883
Capital Funding / Grants for New / Upgraded assets	9	9,703,874	585,986
Asset disposal	10	-	(1,417,180)
Net surplus/(deficit) for the year		9,746,940	(705,311)
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Gain/(Loss) on the revaluation of infrastructure and land improvements		-	161,738
Other comprehensive income for the year		-	161,738
Total comprehensive income for the year		<u>9,746,940</u>	<u>(543,573)</u>

The above statement of comprehensive income should be read in conjunction with the accompanying notes

Brown Hill & Keswick Creeks Storm Water Board
Statement of financial position
As at 30 June 2024

	Note	2024 \$	2023 \$
Assets			
Current assets			
Cash and cash equivalents	11	13,326,831	10,151,401
Trade and other receivables	12	790,259	295,521
Total current assets		<u>14,117,090</u>	<u>10,446,922</u>
Non-current assets			
Infrastructure, property, plant and equipment	13	45,181,818	30,669,487
Total non-current assets		<u>45,181,818</u>	<u>30,669,487</u>
Total assets		<u>59,298,908</u>	<u>41,116,409</u>
Liabilities			
Current liabilities			
Trade and other payables	14	8,434,146	4,001,388
Provisions	15	31,110	30,719
Total current liabilities		<u>8,465,256</u>	<u>4,032,107</u>
Non-current liabilities			
Provisions	15	12,476	10,066
Total non-current liabilities		<u>12,476</u>	<u>10,066</u>
Total liabilities		<u>8,477,732</u>	<u>4,042,173</u>
Net assets		<u>50,821,176</u>	<u>37,074,236</u>
Equity			
Capital contributions of constituent councils	16	24,319,907	20,319,907
Asset revaluation reserve	17	570,390	570,390
Capital funding and grants	18	26,928,381	17,224,448
Accumulated surplus/(deficit)		(997,502)	(1,040,509)
Total equity		<u>50,821,176</u>	<u>37,074,236</u>

Brown Hill & Keswick Creeks Storm Water Board
Statement of changes in equity
For the year ended 30 June 2024

	Note	Capital Contributions of Council \$	Capital Funding and Grants \$	Asset Revaluation Reserve \$	Accumulated Surplus / (Deficit) \$	Total equity \$
Balance at 1 July 2022		17,869,907	16,638,521	408,652	250,729	35,167,809
Net deficit for the year		-	-	-	(705,311)	(705,311)
Other comprehensive income for the year		-	-	161,738	-	161,738
Total comprehensive income for the year		-	-	161,738	(705,311)	(543,573)
Capital contribution of Councils	16	2,450,000	-	-	-	2,450,000
Transfer to capital funding / grants	18	-	585,927	-	(585,927)	-
Balance at 30 June 2023		<u>20,319,907</u>	<u>17,224,448</u>	<u>570,390</u>	<u>(1,040,509)</u>	<u>37,074,236</u>
Statement of changes in equity for 2023						
Balance at 1 July 2023						
Balance at 1 July 2023		20,319,907	17,224,448	570,390	(1,040,509)	37,074,236
Net surplus for the year		-	-	-	9,746,940	9,746,940
Other comprehensive income for the year		-	-	-	-	-
Total comprehensive income for the year		-	-	-	9,746,940	9,746,940
Capital contribution of Councils	16	4,000,000	-	-	-	4,000,000
Transfer to capital funding / grants	18	-	9,703,933	-	(9,703,933)	-
Balance at 30 June 2024		<u>24,319,907</u>	<u>26,928,381</u>	<u>570,390</u>	<u>(997,502)</u>	<u>50,821,176</u>

The above statement of comprehensive income should be read in conjunction with the accompanying notes

The above statement of comprehensive income should be read in conjunction with the accompanying notes

Brown Hill & Keswick Creeks Storm Water Board
Statement of cash flows
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Operating receipts from constituent councils		770,000	925,240
Payments to employees		(382,164)	(355,012)
Payments to suppliers		(1,463,016)	(482,260)
Interest received		457,719	323,021
Bank fees paid		(376)	(204)
Net cash from/(used in) operating activities	28	(617,837)	410,785
Cash flows from investing activities			
Payments for New / Upgraded assets		(12,302,468)	(6,332,058)
Grants received	9	12,095,735	4,120,105
Net cash used in investing activities		(206,733)	(2,211,953)
Cash flows from financing activities			
Contributions from Constituent Councils	16	4,000,000	2,450,000
Net cash from financing activities		4,000,000	2,450,000
Net increase in cash and cash equivalents		3,175,430	648,832
Cash and cash equivalents at the beginning of the financial year		10,151,401	9,502,569
Cash and cash equivalents at the end of the financial year	11	13,326,831	10,151,401

The above statement of comprehensive income should be read in conjunction with the accompanying notes

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 1. Material accounting policy information

The accounting policies that are material to the Board are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The Board has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and relevant South Australian Legislation. These financial statements comply with International Financial Reporting Standards as issued by the International Accounting Standards Board.

The Brown Hill and Keswick Creeks Stormwater Board (the Board) is a Local Government Regional Subsidiary established under Section 43 of and Schedule 2 to the Local Government Act 1999. The Regional Subsidiary is under the control of City of Adelaide, City of Burnside, City of Unley, City of Mitcham and City of West Torrens.

The Board was established by a Gazettal dated 27 February 2018. The Board has been established to implement the construction and maintenance of infrastructure and other measures for the purposes of a stormwater management plan prepared by the constituent councils and approved by the Stormwater Management Authority. The Board's responsibilities extend to the ongoing maintenance and operation of stormwater infrastructure delivered by the Board under the Stormwater Management Plan. The property owner (whether that be a Council or private land owner) is responsible for maintenance and upkeep of any existing assets, all new non-stormwater assets and all landscaping components. This may require the transfer of assets to the property owner subsequent to the initial construction phase or after the defects period.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of these financial statements are presented below and have been applied consistently unless otherwise stated.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 10 September 2024 by the members of the Board.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Board'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 disclosed in Note 2.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 1. Material accounting policy information (continued)

(a) Revenue recognition

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Board expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

All revenue is stated net of the amount of goods and services tax (GST).

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Board are:

Operating revenue from constituent councils

Operating revenue from constituent councils is recognised as income as and when the Board becomes entitled to receive the funds. This is outlined within the Boards Annual Budget which is agreed with all constituent councils.

Grant revenue

Government grants relating to costs are deferred and recognised in profit or loss over the period necessary to match them with the costs that they are intended to compensate.

When grant revenue received meets the "enforceability" and "sufficiently specific" criteria in accordance with AASB 1058 and AASB 15, the grant revenue is recognised in the statement of financial position as a liability until the performance obligations have been met and delivered to the contributor.

Otherwise the grant is recognised as income in the statement of comprehensive income when the Board obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the Board and the amount of grant can be measured reliably.

Interest revenue

Interest revenue is recognised using the effective interest method, which for all floating rate financial assets is inherent in the instrument.

Other income

Other income is recognised on an accruals basis when the Board is entitled to it.

(b) Equity

Capital contributions

Capital contributions from constituent councils are recorded directly against equity as and when the Board becomes entitled to receive the funds. This is outlined within the Boards Annual Budget, which is agreed with all constituent councils.

(c) Income tax

The activities of the Board are exempt from taxation under the Income Tax Assessment Act.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 1. Material accounting policy information (continued)

(d) Trade and other receivables

The Board has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

(e) Financial instruments

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Board has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

Financial instruments are recognised initially on the date that the Board becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Board classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Board changes its business model for managing financial assets.

Financial assets at amortised cost

A financial asset is measured at amortised cost only if both of the following conditions are met: (i) it is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and (ii) the contractual terms of the financial asset represent contractual cash flows that are solely payments of principal and interest.

The Board's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 1. Material accounting policy information (continued)

Impairment of financial assets

Impairment of financial assets has been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Board has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Financial liabilities

The Board measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Board comprise trade payables.

(f) Property, plant and equipment

Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or 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, engineering design costs and all other costs incurred.

The cost of non-current assets constructed by the Board includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. The Board considers that it controls the infrastructure assets in accordance with its Charter. The constructed infrastructure assets may be located on land owned by constituent councils or private property owners.

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds the materiality thresholds set by the Board within the capitalisation policy. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Current thresholds applicable to Board assets are as follows:

Drains and culverts - \$2,000
Paving and footpaths, kerbs and gutter - \$2,000
Office furniture and equipment - \$1,000
IT hardware and computer equipment - \$ 1,000
Other assets - \$1,000

Subsequent Measurement

Stormwater infrastructure is subsequently measured at fair value, based on periodic, at least every 5 years, valuations by external independent valuers, less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is determined using the current replacement cost method.

The most recent valuation of infrastructure and land improvements had been undertaken on 30 June 2023. The valuation was undertaken by Tina-James Freeman, Asset Consultant at Tonkin. Refer to Note 20 for additional information on fair value determination of stormwater infrastructure.

Computer equipment and office equipment are carried at cost less accumulated depreciation and impairment.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 1. Material accounting policy information (continued)

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Board, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Land improvements	1.67% - 10%
Stormwater structures	1% - 1.25%
Stormwater quality devices	1% - 10%
Footpaths	2% - 20%
Kerbs and gutters	1% - 2.5%
Office furniture and fittings	10%
Other plant and equipment	3.3% - 50%
IT hardware and computer equipment	14.3% - 50%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed by the Project Director. The Project Director also reviews the asset register to ensure inclusion of all completed projects and correct delineation of maintenance responsibility between the board and the property owner. In addition, the Board's Asset Capitalisation Policy is reviewed every 2 years, with the last review undertaken in June 2023. Any revisions are accounted for prospectively as a change in estimate.

(g) Impairment of non-financial assets

Non-financial assets 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.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

(h) Employee benefits

Short-term employee benefits

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to the end of the reporting period.

Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

No accrual is made for sick leave. The Board does not make payment for untaken sick leave.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Cashflows are discounted using market yields on high quality corporate bond rates, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in the profit or loss.

(i) Economic dependence

Brown Hill and Keswick Creeks Stormwater Board is dependent on its constituent councils and other funding bodies for the majority of its revenue used to achieve its objectives. At the date of this report, the Board believe that the Member Councils and other bodies will continue to support the Board.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 1. Material accounting policy information (continued)

(j) New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Board for the annual reporting period ended 30 June 2024. The Board has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

The Board makes estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. Level 3 inputs are unobservable inputs. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs. For further information relating to fair value measurement, refer to Note 20.

Impairment of property, plant and equipment

The Board assesses impairment of property, plant and equipment at each reporting date by evaluating conditions specific to the Board and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Key estimates fair valuation of stormwater infrastructure and land improvements

Stormwater infrastructure assets are carried at fair value. As there is no market for the Board to use to determine fair value, all assets have been valued as Level 3 inputs using a cost approach. Level 3 inputs are unobservable inputs. For further information relating to fair value measurement refer to Note 20.

Note 3. Operating contributions

	2024 \$	2023 \$
City of Mitcham	140,000	133,594
City of Burnside	140,000	133,594
City of West Torrens	140,000	133,594
The Corporation of the City of Adelaide	140,000	133,594
The Corporation of the City of Unley	140,000	133,594
	<u>700,000</u>	<u>667,970</u>

In accordance with the Charter of the Brown Hill and Keswick Creeks Stormwater Board Schedule 1, operating contributions are received equally from each of the constituent councils at an agreed rate. The total value of operating contributions to be received is agreed in the annual budget prepared by the Board.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 4. Investment income

	2024 \$	2023 \$
Bank Interest	445,125	349,089

Note 5. Employee Costs

	2024 \$	2023 \$
Salaries and wages - board	87,000	80,500
Salaries and wages - employee	254,520	239,464
Superannuation contributions	37,493	33,596
Workers compensation	2,775	1,452
Employee entitlement costs	2,801	15,378
Total Employee costs	<u>384,589</u>	<u>370,390</u>

Note 6. Materials, Contracts & Other Expenses

	2024 \$	2023 \$
Contractor & consultant services	38,514	23,056
Meeting room hire and teleconference	1,794	1,256
Financial services	37,960	33,164
Insurance - mutual liability scheme	51,430	48,981
IT services	4,809	4,718
Legal services	19,522	10,422
Office expenses, printing and postage	1,933	2,966
PR, website and graphic design	14,755	12,068
Professional development	6,904	1,182
Asset operating costs & maintenance	345,755	172,829
Asset management plan & valuations	16,171	10,470
Prescribed expenses - audit remuneration	5,700	5,270
Sundry	1,476	648
Total Materials, Contracts & Other Expenses	<u>546,723</u>	<u>327,030</u>

Asset operating and maintenance costs are generally expected to increase over time as additional project works are completed. Maintenance costs associated with the South Park Lands wetland are, however, expected to be higher in the early establishment phase (years 1-4).

Note 7. Finance costs

	2024 \$	2023 \$
Bank fees	376	204

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 8. Depreciation

	2024 \$	2023 \$
Infrastructure and land improvements	168,522	192,947
Office equipment	1,849	605
	<u>170,371</u>	<u>193,552</u>

Non-stormwater assets at completed project locations were transferred to the responsibility of the property owner in FY23, resulting in a decrease to the Board's annual depreciation in 2024. These assets generally have shorter lives and therefore depreciate at much higher rates than the stormwater assets that remain under the Board's responsibility.

Note 9. Capital Funding / Grants for New / Upgraded assets

	2024 \$	2023 \$
Stormwater Management Authority	5,642,025	-
Federal Funding	4,061,849	585,986
	<u>9,703,874</u>	<u>585,986</u>

The table below shows the reconciliation of capital funding received, recognised as revenue and resulting income in advance.

	Stormwater Management Authority	Federal Funding	Total
Income in advance 1 July 2022	-	-	-
Funding received	-	4,120,105	4,120,105
Revenue recognised	-	(585,986)	(585,986)
Income in advance 30 June 2023	-	3,534,119	3,534,119
Funding received	8,500,000	3,595,735	12,095,735
Revenue recognised	(5,642,025)	(4,061,849)	(9,703,874)
Income in advance 30 June 2024 (note 14)	<u>2,857,975</u>	<u>3,068,005</u>	<u>5,925,980</u>

Note 10. Asset disposal

	2024 \$	2023 \$
Carrying amount of assets transferred to council	<u>-</u>	<u>1,417,180</u>

Note 11. Cash and cash equivalents

	2024 \$	2023 \$
<i>Current assets</i>		
Cash at bank and in hand	<u>13,326,831</u>	<u>10,151,401</u>

As at 30 June 2024, cash held includes an amount of \$2,254,917 (2023: \$8,803,000) which is restricted for the purpose of approved capital development projects (refer to Note 24 'Commitments').

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 12. Trade and other receivables

	2024 \$	2023 \$
<i>Current assets</i>		
Trade receivables	125,432	-
GST receivable	629,584	248,626
Accrued revenue	20,750	33,344
Prepayments	14,493	13,551
	<u>790,259</u>	<u>295,521</u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

Note 13. Infrastructure, property, plant and equipment

	2024 \$	2023 \$
<i>Non-current assets</i>		
Infrastructure and Land Improvements - at independent valuation	26,728,566	26,728,566
Infrastructure and Land Improvements - accumulated depreciation	(486,569)	(318,047)
	<u>26,241,997</u>	<u>26,410,519</u>
Computer equipment - at cost	2,454	2,454
Less: Accumulated depreciation	(2,454)	(605)
	<u>-</u>	<u>1,849</u>
Capital works-in-progress	18,939,821	4,257,119
	<u>45,181,818</u>	<u>30,669,487</u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

	Capital Works in Progress \$	Infrastructure and Land Improvements \$	Office Equipment \$	Total \$
Balance at 1 July 2022	4,708,429	21,077,994	-	25,786,423
Additions	6,303,763	25,841	2,454	6,332,058
Transfers in/(out)	(6,755,073)	6,755,073	-	-
Revaluation increments	-	161,738	-	161,738
Disposals	-	(1,417,180)	-	(1,417,180)
Depreciation expense	-	(192,947)	(605)	(193,552)
Balance at 30 June 2023	4,257,119	26,410,519	1,849	30,669,487
Additions	14,682,702	-	-	14,682,702
Depreciation expense	-	(168,522)	(1,849)	(170,371)
Balance at 30 June 2024	<u>18,939,821</u>	<u>26,241,997</u>	<u>-</u>	<u>45,181,818</u>

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 13. Infrastructure, property, plant and equipment (continued)

Asset valuations

In line with the Board's capitalisation policy, a valuation of assets was not undertaken in the financial year ended 30 June 2024. The last valuation of completed infrastructure and land improvements was undertaken as at 30 June 2023. The valuation was undertaken by Tina-James Freeman, Asset Consultant at Tonkin. The valuation basis used for the infrastructure and land improvement assets is the depreciated replacement cost basis.

	2024 \$	2023 \$
Capital works-in-progress		
Betty Long Gardens (Urban Rivers)	1,915	-
Reference Design	912,038	896,838
Lower Brown Hill Creek - Package 1	13,410,195	1,928,857
Lower Brown Hill Creek - Package 2	341,052	-
Lower Brown Hill Creek - Package 3	186,512	-
Upper Brown Hill Creek - Area 3A Millswood	3,618,084	1,382,371
Upper Brown Hill Creek - Area 1C Forestville	148,503	49,053
Flow Diversions	15,587	-
Upper Brown Hill Creek - Wilberforce (DRF)	160	-
Upper Brown Hill Creek - 1A Everard Park Land	2,903	-
Upper Brown Hill Creek - Denning (DRF)	9,082	-
South Park Lands - Remaining works	293,790	-
	<u>18,939,821</u>	<u>4,257,119</u>

Note 14. Trade and other payables

	2024 \$	2023 \$
Current liabilities		
Trade payables	2,421,974	223,822
Accrued expenses	64,448	229,703
Credit card	(597)	(524)
PAYG payable	12,819	5,882
Superannuation payable	9,522	8,386
Payments received in advance (capital grants)	5,925,980	3,534,119
	<u>8,434,146</u>	<u>4,001,388</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

Note 15. Provisions

	2024 \$	2023 \$
Current liabilities		
Provision for annual leave	31,110	30,719
Non-current liabilities		
Provision for long service leave	12,476	10,066
	<u>43,586</u>	<u>40,785</u>

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 16. Capital contributions of constituent councils

	2024 \$	2023 \$
City of Mitcham	2,431,991	2,031,991
City of Burnside	2,918,389	2,438,389
City of West Torrens	11,916,754	9,956,754
Corporation of the City of Adelaide	1,945,593	1,625,593
Corporation of the City of Unley	5,107,180	4,267,180
Total Contributions by Owners	<u>24,319,907</u>	<u>20,319,907</u>
	2024	2023
	\$	\$
City of Mitcham Movement Table		
Opening balance	2,031,991	1,786,991
Contributions	400,000	245,000
	<u>2,431,991</u>	<u>2,031,991</u>
	2024	2023
	\$	\$
City of Burnside Movement Table		
Opening balance	2,438,389	2,144,389
Contributions	480,000	294,000
	<u>2,918,389</u>	<u>2,438,389</u>
	2024	2023
	\$	\$
City of West Torrens Movement Table		
Opening balance	9,956,754	8,756,254
Contributions	1,960,000	1,200,500
	<u>11,916,754</u>	<u>9,956,754</u>
	2024	2023
	\$	\$
Corporation of the City of Adelaide Movement Table		
Opening balance	1,625,593	1,429,593
Contributions	320,000	196,000
	<u>1,945,593</u>	<u>1,625,593</u>
	2024	2023
	\$	\$
Corporation of City of Unley Movement Table		
Opening balance	4,267,180	3,752,680
Contributions	840,000	514,500
	<u>5,107,180</u>	<u>4,267,180</u>

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 16. Capital contributions of constituent councils (continued)

Capital contributions of constituent councils are payments received for investing in infrastructure. The rates of contributions are agreed in the Charter of the Board.

Summary of capital contributions of constituent councils during the year:

	2024 \$	2023 \$
City of Mitcham	400,000	245,000
City of Burnside	480,000	294,000
City of West Torrens	1,960,000	1,200,500
City of Adelaide	320,000	196,000
City of Unley	840,000	514,500
	<u>4,000,000</u>	<u>2,450,000</u>

Note 17. Asset revaluation reserve

	2024 \$	2023 \$
Infrastructure and land improvement		
Opening balance 1 July	570,390	408,652
Net increment/(decrement)	-	161,738
	<u>570,390</u>	<u>570,390</u>

Note 18. Capital funding and grants

	2024 \$	2023 \$
Opening balance	17,224,448	16,638,521
Transfer from accumulated surplus	9,703,933	585,927
	<u>26,928,381</u>	<u>17,224,448</u>

Capital funding and grants reserve records the total revenue recognised from the funding providers for capital works to date.

Total capital funding/grants for new/upgraded assets revenue recognised in FY23 was \$585,986 but the amounts transferred to reserve was \$585,927, \$59 less. This understatement has been fixed in FY24 by increasing the transfer to reserve by an additional \$59 to the revenue recognised of \$9,703,874.

Note 19. Financial instruments

Financial risk management objectives

The Board is exposed to a variety of financial risks through its use of financial instruments. The most significant financial risks to which the Board is exposed to are described below:

- Specific risks
- Liquidity risk
 - Credit risk

The principal categories of financial instrument used by the Board are:

- Trade receivables
- Cash at bank
- Trade and other payables

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 19. Financial instruments (continued)

Objectives, policies and processes

The Board Members have overall responsibility for the establishment of the Board's financial risk management framework. This includes the development of policies covering financial governance and the identification and management of financial risk in accordance with the Board's risk management policy.

Details of significant accounting policies and methods adopted including the criteria for the recognition, the basis of measurement and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instruments are disclosed in note 1 Material Accounting Policy Information.

Mitigation strategies for specific risks faced are described below:

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Board.

Credit risk arises from cash and cash equivalents, deposits with banks and financial institutions, as well as credit exposure to customers, including outstanding receivables and committed transactions.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

Credit risk is managed through maintaining procedures to regularly monitor the financial stability of customers and counterparties. There is no collateral held by the Board securing trade and other receivables.

Liquidity risk

Liquidity risk arises from the management of working capital. It is the risk that the Board will encounter difficulty in meeting its financial obligations as they fall due.

The Board manages this risk by preparing and monitoring budgets, only investing surplus cash with major financial institutions and proactively monitoring the recovery of unpaid debts.

At the reporting date, the Board has sufficient liquid resources to meet its obligations under all reasonably expected circumstances. The following table depicts the categorisation of financial instruments held by the Board, noting that due to the nature of the balances held, carrying value is equal to fair value:

	2024 \$	2023 \$
Financial assets		
Held at amortised cost		
Cash and cash equivalents (due less than 1 year)	13,326,831	10,151,401
Trade and other receivables (due less than 1 year)	<u>790,259</u>	<u>295,521</u>
Total financial assets	<u>14,117,090</u>	<u>10,446,922</u>
	2024	2023
	\$	\$
Financial liabilities		
Held at amortised cost		
Trade and other payables	<u>2,508,166</u>	<u>467,269</u>

Remaining contractual maturities

The table below reflects the undiscounted contractual maturity analysis for financial liabilities:

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 19. Financial instruments (continued)

	Weighted average interest rate %	1 year or less \$	Between 1 and 2 years \$	Between 2 and 5 years \$	Over 5 years \$	Remaining contractual maturities \$
2024						
Non-derivatives						
<i>Non-interest bearing</i>						
Trade and other payables (excluding estimated annual leave)	-	2,508,166	-	-	-	2,508,166
Total non-derivatives		2,508,166	-	-	-	2,508,166
2023						
Non-derivatives						
<i>Non-interest bearing</i>						
Trade and other payables (excluding estimated annual leave)	-	467,269	-	-	-	467,269
Total non-derivatives		467,269	-	-	-	467,269

The timing of expected outflows is not expected to be materially different from contracted cashflows.

Note 20. Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Assets and liabilities measured at fair value are classified into three levels, using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. Classifications are reviewed at each reporting date and transfers between levels are determined based on a reassessment of the lowest level of input that is significant to the fair value measurement.

For recurring and non-recurring fair value measurements, external valuers may be used when internal expertise is either not available or when the valuation is deemed to be significant. External valuers are selected based on market knowledge and reputation. Where there is a significant change in fair value of an asset or liability from one period to another, an analysis is undertaken, which includes a verification of the major inputs applied in the latest valuation and a comparison, where applicable, with external sources of data.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 20. Fair value measurement (continued)

Fair value hierarchy

Infrastructure assets are carried at fair value. 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: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date

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

Level 3: Unobservable inputs for the asset or liability

In determining fair values for infrastructure and land improvements there is no known market for these assets, and they 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, or on industry construction guides where these are more appropriate; and

- 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 the Board.

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. Accordingly, the fair value of all assets within the infrastructure and land improvements class are considered Level 3 in the fair value hierarchy.

Note 21. Key management personnel disclosures

Compensation

Key management personnel of the Board include the Project Director and members of the Board appointed under section 112 of the *Local Government Act 1999*. The aggregate compensation made to key management personnel of the Board is set out below:

	2024 \$	2023 \$
Short-term employee benefits	300,262	284,774
Post-employment benefits	33,029	29,901
	<u>333,291</u>	<u>314,675</u>

Note 22. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by the auditor of the Board:

	2024 \$	2023 \$
Audit remuneration	<u>5,700</u>	<u>5,270</u>

Note 23. Contingent liabilities

In the opinion of the Board Members, the Board is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report at 30 June 2024 (30 June 2023 : None).

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 24. Commitments

	2024 \$	2023 \$
South Park Lands		
Park 16 - Wetland	-	300,000
Project management	-	45,000
	<u>-</u>	<u>345,000</u>
	2024 \$	2023 \$
Other capital commitments		
UBHC Millswood	409,939	1,973,000
UBHC Forestville	399,729	655,000
LBHC Packages 1-3	1,403,089	5,427,000
UBHC Betty Long Gardens & UBHC Denning St	42,160	-
	<u>2,254,917</u>	<u>8,055,000</u>
	2024 \$	2023 \$
Reference design		
Engineering Services	-	50,000
Consultant Services	-	200,000
Geotech	-	3,000
Project management	-	150,000
	<u>-</u>	<u>403,000</u>
	2024 \$	2023 \$
Total contracted commitments	<u>2,254,917</u>	<u>8,803,000</u>

All contracted commitments noted above are expected to be paid within the next twelve months.

The Authority has been awarded the following Commonwealth Government grants:

Grant	Value	Year Awarded	To be paid	Projects
Preparing Australian Communities	\$10m	FY22	FY23 - FY25	Lower Brown Hill Creek Packages 1 - 3
Disaster Ready Fund	\$3.7m	FY24	FY25 - FY27	Upper Brown Hill Creek Wilberforce
Disaster Ready Fund	\$2.387m	FY24	FY25 - FY27	Upper Brown Hill Creek Denning St
Urban Rivers & Catchments	\$4.93m	FY24	FY24 - FY27	Forrestville Reserve, Orphanage Park and Betty Long Gardens

Note 25. Related parties

Key management personnel

Disclosures relating to key management personnel are set out in note 21.

There were no transactions with related parties during the current and previous financial year.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2024

Note 25. Related parties (continued)

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members. There were no transactions with other related parties for the year ending 30 June 2024 (2023: Nil).

Note 26. Statutory Information

The registered office and principal place of business of the Board is:
Brown Hill & Keswick Creeks Stormwater Board
PO Box 124 Unley SA 5061

Note 27. Events after the reporting period

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the Board's operations, the results of those operations, or the Board's state of affairs in future financial years.

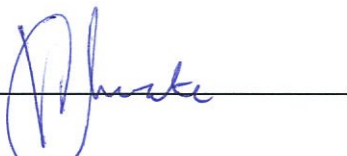
Note 28. Reconciliation of net surplus/(deficit) to net cash from/(used in) operating activities

	2024 \$	2023 \$
Net surplus/(deficit) for the year	9,746,940	(705,311)
Adjustments for:		
Depreciation and amortisation	170,371	193,552
Capital funding / grants	(9,703,874)	(585,986)
Amounts in accounts payable relating to capital expenses	(2,380,234)	-
Net loss on disposal of non-current assets	-	1,417,180
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	(506,390)	173,156
Decrease/(increase) in accrued revenue	12,594	(26,068)
Increase in prepayments	(942)	(1,306)
Increase in employee benefits	2,801	15,378
Increase/(decrease) in trade and other payables (excluding income in advance relating to capital grants)	2,040,897	(69,810)
Net cash from/(used in) operating activities	<u>(617,837)</u>	<u>410,785</u>

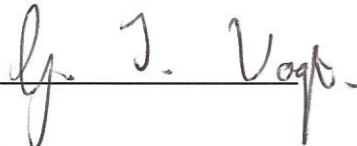
Brown Hill & Keswick Creeks Storm Water Board
Certification of auditor independence
As at 30 June 2024

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2024, the Board's Auditor, Dean Newbery & Partners 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.



Judith Choate
Board Member
10 September 2024



Geoff Vogt
Board Member
10 September 2024

Brown Hill and Keswick Creeks Stormwater Board

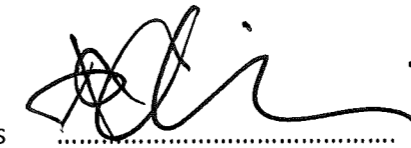
Certification of Auditor Independence

for the year ended 30 June 2024

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2024, the Board's Auditor, Dean Newbery, has maintained its independence in accordance with requirements of 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.

Angelo Catinari
CEO, City of West Torrens




Date **29** / **08** / 2024

Brown Hill and Keswick Creeks Stormwater Board
Certification of Auditor Independence
for the year ended 30 June 2024

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2024, the Board's Auditor, Dean Newbery, has maintained its independence in accordance with requirements of 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.

Peter Tsokas
CEO, City of Unley



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Date 29 / 08 / 2024

Brown Hill and Keswick Creeks Stormwater Board
Certification of Auditor Independence
for the year ended 30 June 2024

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2024, the Board's Auditor, Dean Newbery, has maintained its independence in accordance with requirements of 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.

Matt Pears
CEO, City of Mitcham



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Date 28 / 8 / 2024



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Brown Hill and Keswick Creeks Stormwater Board
Certification of Auditor Independence
for the year ended 30 June 2024

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2024, the Board's Auditor, Dean Newbery, has maintained its independence in accordance with requirements of 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.

Michael Sedgman
 CEO, City of Adelaide

Date 29 / 08 / 2024



The City of Adelaide acknowledges the Kaurna people as the Traditional Owners of the Country where the city of Adelaide is situated, and pays its respect to Elders past, present and emerging.

Brown Hill and Keswick Creeks Stormwater Board
Certification of Auditor Independence
for the year ended 30 June 2024

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2024, the Board's Auditor, Dean Newbery, has maintained its independence in accordance with requirements of 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.

Chris Cowley
 CEO, City of Burnside

Date 29/08/2024

Certification of Auditor's Independence

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

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



SAMANTHA CRETEN

Director

DEAN NEWBERY

13 September 2024

Independent Auditor's Report

To the members of the Brown Hill Keswick Creeks Stormwater Board

Opinion

We have audited the accompanying financial report of the Brown Hill Keswick Creeks Stormwater Board (the Authority), which comprises the statement of financial position as at 30 June 2024, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

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

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Authority in accordance with the auditor independence requirements of 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Authority's Responsibility for the Financial Report

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

In preparing the financial report, the Authority is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Authority either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's 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 the 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 financial report.

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

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

13 September 2024

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APPENDIX 3 – CENTENNIAL PARK ANNUAL REPORT 2023-24



Annual Report 2024



General AC

At a glance

500,000+

PARK VISITORS 2023/24



728
BURIALS



2,533
CREMATIONS



831
FUNERAL
SERVICES



531
CELEBRATION OF LIFE
GATHERINGS



500
NATIVE TREES
AND SHRUBS
PLANTED



15,000+
COFFEES
SERVED



9 COMMUNITY EVENTS AND 12 TOURS
WITH OVER



2,700

ATTENDEES

Operating Environment

At Centennial Park we never take for granted the important role we play in helping people through one of the most challenging times in life, and we care for each and every family from the first moment they reach out to us.

We provide a deep level of care, compassion and empathy as we guide our families through a difficult time. We strive to make every experience with us special, unique and individual. We proudly host funerals and celebration of life gatherings and we're the resting place for more than 150,000 cherished individuals.

For more than 80 years we have been South Australia's premier cemetery and memorial park, there is nowhere else like Centennial Park.

State Deaths

Centennial Park offers a peaceful and reflective space for people from all cultural backgrounds to commemorate their loved ones.

Centennial Park provided burial or cremation services for 21% of all recorded deaths in South Australia over the last 12 months.

Burials

Our burial service and options continue to serve the needs of our diverse community.

Over the last 12 months Centennial Park performed 728 burials, representing 19% of all burials in South Australia.

Cremations

The Centennial Park team provide an exceptional, professional, caring cremation service, ensuring our families have the best possible experience.

We conducted 2,533 cremations at Centennial Park this year, representing 23% of all cremations in South Australia.

Funeral and Memorial Services

Marking the passing of a family member or friend is unique. We're a trusted partner who never treats the passing as anything other than special and individual. We go over and above to provide guidance and support, and take the time to listen and understand.

Centennial Park hosted 831 funeral and memorial services in our Jubilee Complex and gardens over the past year.



Our Natural Environment

We're more than a cemetery. We're a place for everyone. A beautifully-landscaped natural sanctuary providing multi-use public spaces to explore, connect, respect and reflect on your life and the things that are important to you.

As part of our strategic plan, our focus on our natural environment, and as custodians of this exceptional space, we recognise the need to not only care for this beautiful environment but protect it for generations to come.

We have developed our Environment Sustainability Plan 2024 – 2028, which outlines our commitment to minimising the impact of our operations while maximising the positive contribution we make to the environment.

As trailblazers in this area, the Plan is built on strong foundations of past actions and achievements. The new goals were formed following extensive research and collaboration with experts who thoughtfully considered the biodiversity of our Park, the changing environment, climate resilient operations as well as environmentally conscious funeral and memorial choices.

Carbon Emissions

For more than 15 years we have completed an annual audit of our greenhouse gas emissions and purchased carbon credits to offset any emissions.

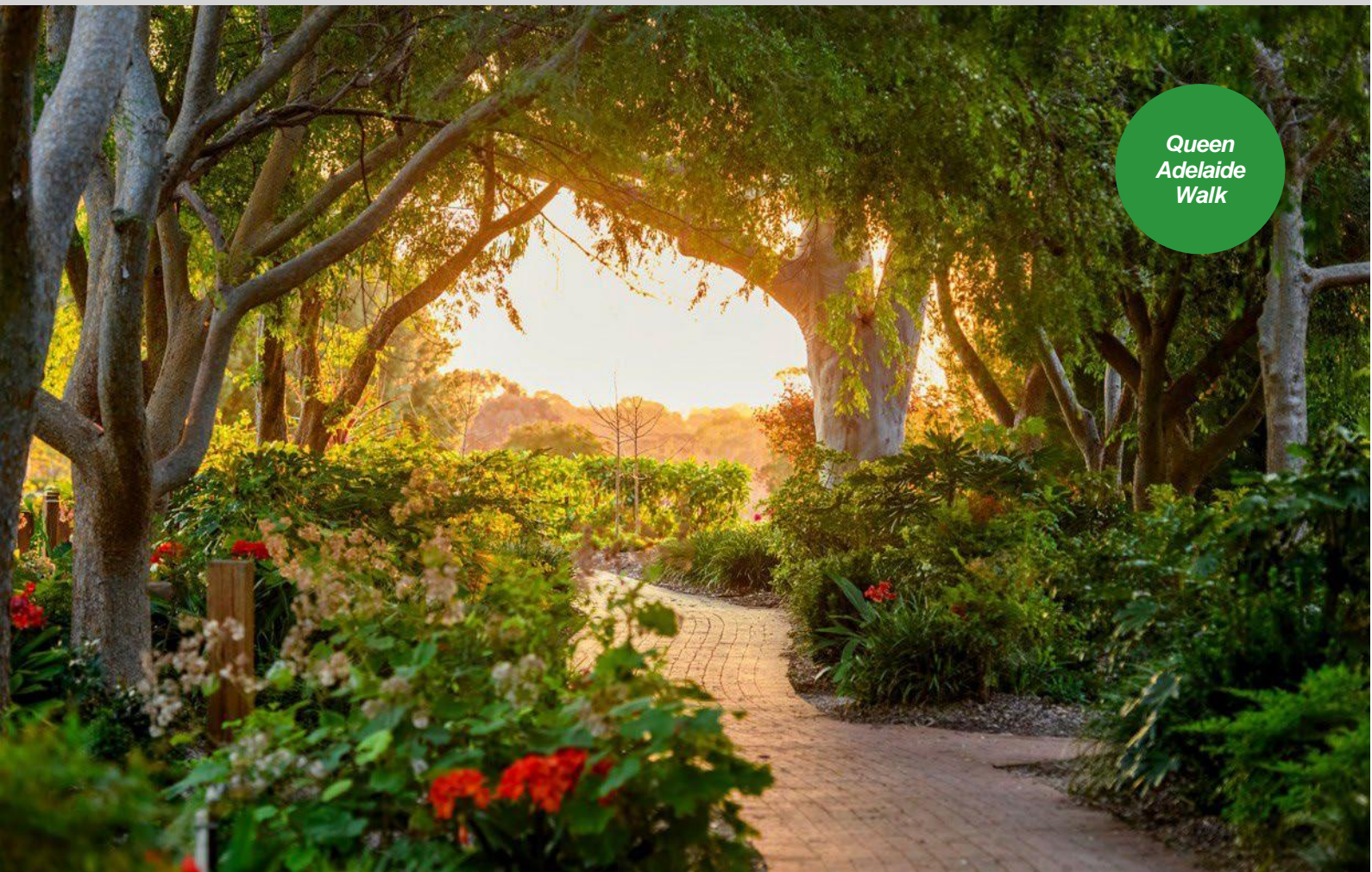
From FY2008 to FY2022, we have successfully reduced our carbon emissions by 638.6 tonnes of CO₂.

As part of our Environmental Sustainability Plan, new decarbonisation goals have been formed following extensive research and collaboration with experts.

Tree Planting

We have been an active member of Trees for Life since the mid 1990s. Planting 2,500 tube stock per year, on average, with Trees for Life in South Australia.

The 2024 financial year also saw the team plant 500 trees and shrubs around our boundary to increase the habitat for the animal and insect species.



Queen
Adelaide
Walk

Our Assets

During the 2024 financial year, equipment was replaced, assets updated and refurbished within the Park to ensure our ongoing high standards and service delivery.

With commemoration of life central to everything we do, over the past 12 months we have made upgrades to our Jubilee Complex service spaces including repainting and new artwork in The Florey, installation of a baby grand piano in The Heysen, digital pianos in The Florey and The Mawson and a new generator to ensure uninterrupted power to the Jubilee Complex, Function Rooms and Wildflowers Café.

As a place of memories, a park, a garden and a meeting place, the Park sees more than 500,000 people through the gates each year. This year we made improvements to our road line markings, installed new pedestrian crossing signage and added a new ramp in the northwestern corner for easy and safe access to our botanical park.

We replaced important operational equipment and vehicles to ensure the operations team have access to modern equipment to fulfill their role in caring and supporting families.

As part of our ongoing environmental commitments, we acquired an additional new electric hybrid sedan.

Beam Replacement Program

In our ongoing efforts to enhance Centennial Park, including its assets and beautiful natural environment, we are progressively replacing the concrete foundations (beams) that support headstones. Our replacement program aims to enhance the structural integrity of the foundations and ensure the headstones' stability.

We replaced 46 beams, totalling 924 lineal metres in General B, General AB and Catholic E in FY2024. We will continue to replace a similar number of beams in FY2025.

Landscaping and Beautifying Our Gardens

As a beautifully landscaped natural sanctuary we are focussed on ensuring our grounds offer a community space for everyone to enjoy. This year we have completed several projects, including:

- Replanting of garden beds in the Jubilee Complex car park.
- Upgrading to Tristania Court and Medika Gardens including mounding areas with small plants and shrubs, brick edging around trees and placement of river pebbles.
- Completing Contemplation Court upgrade with the installation of On Reflection sculpture, gazebos and final landscaping.
- Installing a new ramp in the northwestern corner of the Park, close to the Orthodox B burial area and across from The Parks Lifestyle Village. This ramp enables all visitors, including those using mobility aids, as well as parents with prams, to have easy access.
- Planting of 500 native ground cover plants along the boundary fence gardens, which will provide shelter and protection for the small birds and insects that call our Park home.

Community Partnerships

We proudly partnered with not-for-profit organisations to help us maintain and improve our facilities while improving the lives of individuals.

Bedford Group, local disability and support services provider, continued to help us to maintain our grounds. Bedford employees learned new skills and gained hands-on experience while working in our gardens.

Each year TAFE students gain practical experience pruning our roses under the supervision of their lecturers. Rose pruning is one of the biggest tasks in the garden each year, and we are pleased to be part of this mutually beneficial arrangement.

As part of our broader community support, Centennial Park offered tangible, impactful donations to charitable organisations. The money received from recycling plaques and residual cremation metals is set aside specifically for this purpose.

In FY2024 we proudly donated:

- \$20,000 to a local charity, Food on the Table, providing meals to people throughout South Australia.
- \$12,000 to an independent not-for-profit school that integrates Aboriginal culture and knowledge into the Australian curriculum and is aiming for 50% indigenous enrolment. The donation will cover the cost of educating three students for a year.

Our Community Engagement

Centennial Park is a place where people connect with the things that provide them with meaning in their life. Whether that's family, health, wellbeing, nature, religion or something else, we provide a canvas for anyone to reflect on and reconnect with what's important to them. We aim to provide engaging experiences that celebrate special moments and foster meaningful connections with our visitors.

Our comprehensive lineup of events caters to various interests within the community, including Remembrance Day Service, Carols in the Park, Anzac Tribute, Mother's Day High Tea, Behind the Scenes Tours and a Kokedama Workshop.

Highlights for the year included:

SALA in the Park

We invited the community to take a journey through our botanical Park, immersing themselves in the beauty of nature while viewing a remarkable collection of SALA sculptures. Alongside the selection are our own cherished 14 permanent sculptures, with the return of some visitor favourites.

3 Generations and a Friend

Held in the Jubilee Complex Foyer, 3 Generations and Friend Art Exhibition featured the talented artistry of three generations, Allyson Parsons, her mother Marie Parsons, son Henry Cockington, and friend, driftwood sculptor Alan Borg. Still life works and breathtaking landscapes from Yorke Peninsula, Kangaroo Island, Flinders Ranges, the West Coast and beyond were displayed with majestic sculptures of animals including sea creatures and birds crafted from driftwood sourced from along Australia's picturesque coastline.

History Festival

Centennial Park's rich history of progression, innovation and passionate pioneers was the focus of our guided tours for South Australia's History Festival in 2024.

The 90-minute guided walking tours took attendees through the Park's historical timeline on how we became a powerful influencer on cemetery development throughout Australia as a garden or 'park like' cemetery. Visiting the resting places of prominent South Australians, hearing their stories and the impacts they had on South Australia and our cemetery's growth.

All Souls'

Our Catholic community came together for our annual All Souls' Mass, providing a moment to remember and commemorate those who remain in our hearts though no longer by our side.

Led by Fr Antoni Adimai, the Mass included holy communion and the blessing of photos and graves. Guests were offered roses as a memorial tribute or memento.



Our People

The way we make people feel is what makes Centennial Park unique, and our team is central to achieving this. At Centennial Park, the safety and wellbeing of our people is our highest priority, and we create opportunities for self-care, reflection and support overall wellbeing.

As part of our people first culture, we continue to review our resourcing needs, consider flexible work arrangements where possible, and provide ongoing professional development opportunities. This ensures we enhance our workforce succession capability and work/life balance.

We focus on increasing our capacity to service the needs of our community now and into the future, by creating and sustaining a diverse, inclusive and informed workplace environment, where all team members have a safe space to work and reach their potential.

Work, Health & Safety

Centennial Park is committed to ensuring a safe and healthy working environment for our team, industry partners, stakeholders and contractors.

Our primary goal is to minimise the occurrence of accidents, incidents, customer complaints, and work-related injuries whenever possible.

Our annual Work Health Safety (WHS) and Injury Management Action Plan, provides a strategic framework for enhancing our WHS management system, focusing on continuous improvement and proactive risk management.

Our leadership team are trained in Mental Health First Aid to support team wellbeing and we introduced the opportunity for an annual Wellbeing Leave Day more broadly across our team.

Onsite health assessments, skin cancer checks and flu vaccinations are made available at no charge for all team members as part of our commitment to a healthy workplace. We acknowledge the sensitivity of the working environment and are committed to protecting the mental health and wellbeing of our people by proactively monitoring and minimising psychosocial hazards in the workplace.

Our Employee Assistance Program offers valuable resources to address personal and professional challenges, while our Healthy Lifestyle Program promotes a balanced and healthy lifestyle for all employees, encouraging positive choices for overall wellbeing.

By emphasising safety, nurturing a caring work environment, and championing health initiatives, we aim to create a workplace that not only excels in productivity but also prioritises the wellbeing and satisfaction of our team members.



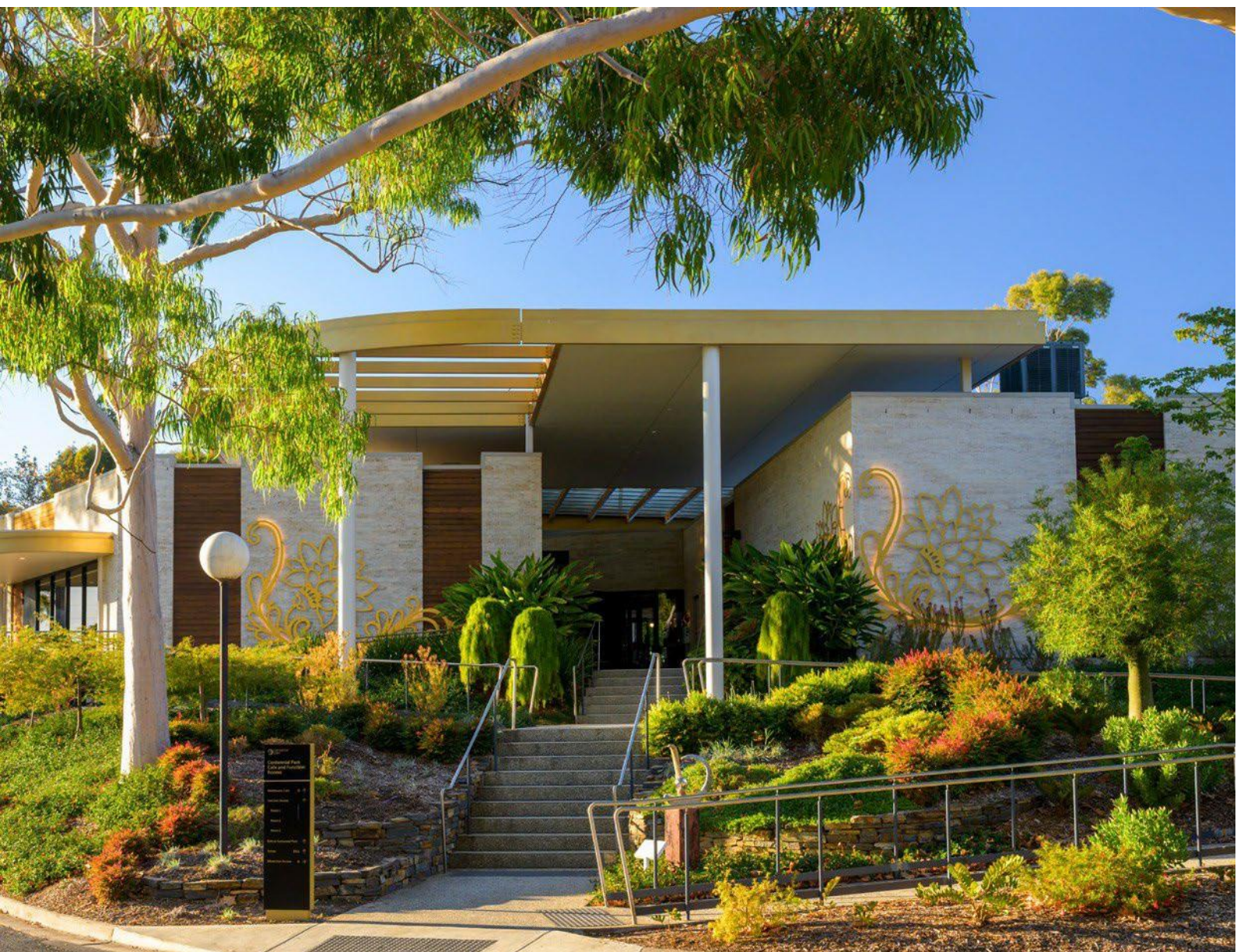
Information & Communication Technology

We continue to invest in information technology to provide a better experience for team members and our families, whilst safeguarding business continuity and data integrity.

During FY2024 we focused on the following information technology initiatives:

- Improved the experience for families and guests attending funeral services in the Jubilee Complex with an upgrade to all our audio-visual equipment and screens.
- Enhanced our livestreaming capabilities to provide greater accessibility to funeral services online and reliability.
- Implementation of business analytics reporting software to provide enhanced data insights and aid decision making.
- Ongoing implementation of the cyber strategy with a focus on enhancing our cyber incident response plans, testing business continuity plans and implementing measures to build resilience against cyber threats.
- Commenced planning for the replacement of our core enterprise systems, this is a key project that will see these systems upgraded in line with current technologies.

We continued to digitise our records, with 266 folders of paper records completed in FY2024.



Financial Performance

Centennial Park produced an operating surplus of \$473K.

The Liability Guarantee Fee paid to Owner Councils was \$745K in total. Before payment of the Liability Guarantee Fee, the result for the year was \$1.2m, resulting in a net operating surplus of 10% of revenue.

A complete set of audited general purpose financial reports follows in this Annual Report.

Annual Accounts

For the year ended 30 June 2024

A place for the living; a vibrant community hub. A place where life is cherished, commemorated, contemplated, and celebrated.

Centennial Park Cemetery Authority

760 Goodwood Road, Pasadena, South Australia 5042

08 8276 6011

enquiry@centpark.org.au

www.centennialpark.org

Centennial Park Cemetery Authority

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

*To be a place for the living, a vibrant community hub. A
place where life is cherished, commemorated, contemplated
and celebrated.*



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 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.



Nadia Andjelkovic
Acting Chief Executive Officer

27 August 2024



Amanda Heyworth
Chair

27 August 2024

Statement of Comprehensive Income

for the year ended 30 June 2024

\$	Notes	2024	2023
Income			
User charges	2a	12,542,186	12,882,720
Investment income	2b	<u>582,048</u>	<u>336,484</u>
Total income		<u>13,124,234</u>	<u>13,219,204</u>
Expenses			
Employee costs	3a	5,864,988	5,622,894
Materials, contracts and other expenses	3b	4,802,217	4,806,566
Depreciation, amortisation and impairment	3c	<u>1,983,872</u>	<u>1,950,441</u>
Total expenses		<u>12,651,077</u>	<u>12,379,901</u>
Operating surplus / (deficit)		<u>473,157</u>	<u>839,303</u>
Asset disposal and fair value adjustments	4	<u>7,067</u>	<u>79,214</u>
Net surplus / (deficit)		<u>480,224</u>	<u>918,517</u>
Other comprehensive income			
Impairment (expense) / recoupments offset to asset revaluation reserve		(27,059)	–
Other movements		<u>59,111</u>	<u>153,091</u>
Total other comprehensive income		<u>32,052</u>	<u>153,091</u>
Total comprehensive income		<u>512,276</u>	<u>1,071,608</u>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position

as at 30 June 2024

\$	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	12,792,770	10,861,993
Trade and other receivables	5b	1,201,542	1,186,561
Inventories	5c	140,602	287,615
Total current assets		14,134,914	12,336,169
Non-current assets			
Other non-current assets	6	224,611	537,467
Infrastructure, property, plant and equipment	7	55,512,302	55,016,766
Total non-current assets		55,736,913	55,554,233
TOTAL ASSETS		69,871,827	67,890,402
LIABILITIES			
Current liabilities			
Trade and other payables	8a	3,926,590	3,290,851
Borrowings	8b	19,485	32,067
Provisions	8c	747,220	696,902
Total current liabilities		4,693,295	4,019,820
Non-current liabilities			
Borrowings	8b	34,705	64,406
Provisions	8c	16,054,965	15,229,590
Total non-current liabilities		16,089,670	15,293,996
TOTAL LIABILITIES		20,782,965	19,313,816
Net assets		49,088,862	48,576,586
EQUITY			
Accumulated surplus		11,125,244	10,645,020
Asset revaluation reserves	9a	37,432,405	37,459,464
Other reserves	9b	482,511	423,400
Contributed Equity	9	48,702	48,702
Total equity		49,088,862	48,576,586

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

\$	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Contributed Equity	Total equity
2024						
Balance at the end of previous reporting period		10,645,020	37,459,464	423,400	48,702	48,576,586
Net surplus / (deficit) for year		480,224	—	—	—	480,224
Other comprehensive income						
Gain (loss) on revaluation of IPP&E	7a	—	—	—	—	—
IPP&E impairment (expense) / recoupments offset to ARR	7a	—	(27,059)	—	—	(27,059)
- Recycled Metals Charitable Reserve	9b	—	—	59,362	—	59,362
- E M M Kay	9b	—	—	(251)	—	(251)
Other comprehensive income		—	(27,059)	59,111	—	32,052
Total comprehensive income		480,224	(27,059)	59,111	—	512,276
Balance at the end of period		11,125,244	37,432,405	482,511	48,702	49,088,862
2023						
Balance at the end of previous reporting period		9,726,503	37,459,464	270,309	48,702	47,504,978
Net surplus / (deficit) for year		918,517	—	—	—	918,517
Other comprehensive income						
Gain (loss) on revaluation of IPP&E	7a	—	—	—	—	—
IPP&E impairment (expense) / recoupments offset to ARR	7a	—	—	—	—	—
- Recycled Metals Charitable Reserve	9b	—	—	153,318	—	153,318
- E M M Kay	9b	—	—	(227)	—	(227)
Other comprehensive income		—	—	153,091	—	153,091
Total comprehensive income		918,517	—	153,091	—	1,071,608
Balance at the end of period		10,645,020	37,459,464	423,400	48,702	48,576,586

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

\$	Notes	2024	2023
Cash flows from operating activities			
<u>Receipts</u>			
Operating receipts		13,483,353	13,876,850
Investment receipts		582,048	281,402
<u>Payments</u>			
Payments to employees		(5,882,385)	(5,529,281)
Payments for materials, contracts and other expenses		<u>(4,019,059)</u>	<u>(4,397,892)</u>
Net cash provided by (or used in) operating activities	11b	<u>4,163,957</u>	<u>4,231,079</u>
Cash flows from investing activities			
<u>Receipts</u>			
Sale of replaced assets		7,067	79,214
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(1,547,678)	(1,411,578)
Expenditure on new/upgraded assets		<u>(650,286)</u>	<u>(585,839)</u>
Net cash provided (or used in) investing activities		<u>(2,190,897)</u>	<u>(1,918,203)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayment of lease liabilities		<u>(42,283)</u>	<u>(39,667)</u>
Net cash provided by (or used in) financing activities		<u>(42,283)</u>	<u>(39,667)</u>
Net increase (decrease) in cash held		1,930,777	2,273,209
plus: cash & cash equivalents at beginning of period		<u>10,861,993</u>	<u>8,588,784</u>
<u>Cash and cash equivalents held at end of period</u>	11a	<u>12,792,770</u>	<u>10,861,993</u>

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Contents of the Notes accompanying the General Purpose Financial Statements

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

Note 1. Summary of Material Accounting Policies

The principal accounting policies adopted 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 the Authority's accounting policies.

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

1.3 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

(2) The local government reporting entity

Centennial Park Cemetery Authority is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 760 Goodwood Road, Pasadena.

The principal activities relating to the Authority's functions are:

Provision of cremation, cemetery and chapel services and memorial garden facilities.

(3) Income recognition

Revenue is recognised under *AASB 15 Revenue from Contracts with Customers* (AASB 15), *AASB 16 Leases* (AASB 16) or *AASB 1058 Income of Not-for-Profit Entities* (AASB 1058) when appropriate.

The Authority predominately generates revenue through the following streams:

- i. Burial, Cremation and Chapel services
- ii. Burial and Memorial Interment rights

Each of the above goods and services delivered or to be delivered to the customers are considered separate performance obligations even though for some situations they may be governed by a single legal contract with the customer.

1. Burial, Cremation and Chapel Services

- **At-need** – Revenue is recognised when the service is performed, or the goods are supplied.
- **Prepaid funeral services** – The Authority enters into prepaid contracts to provide burial and cremation services in the future. Funds received are treated as unearned revenue as the payment has been received but the service has not yet been provided.

2. Burial and Memorial Interment rights

- **Interment Rights (Limited Tenure)** – Revenue from interment rights is apportioned between a right to inter, a right to erect a monument, and a right to ongoing maintenance of the site. The right to inter provides an immediate benefit and this portion of revenue is recognised at contract inception. The right to erect a monument and the right to garden maintenance provide an ongoing benefit and this portion of revenue is accounted for on a straight-line basis over the term of the right.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

- **Interment Right Renewals (Limited Tenure)** – Revenue from interment right renewals is for the ongoing maintenance of the site and is recognised as income on a straight-line basis over the average term of renewals that year.
- **Interment Rights (Perpetual)** – As a perpetual Interment Right has no end date revenue is recognised when control of the interment right passes to the customer. The customer gains control of the interment right at contract inception.

(4) Cash, cash equivalents and other financial instruments

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

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 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 assets constructed by the Authority includes the cost of all materials used in construction and direct labour on the project.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority for each type of asset. The current policy is to expense all capital items less than \$5,000.

6.3 Subsequent recognition

Certain 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 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.

Plant & Equipment	2.5 to 10 years
Buildings	65 to 70 years
Other Structures	35 to 65 years
Infrastructure	12 to 100 years
Motor Vehicles	4 to 10 years

continued on next page ...

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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 Policies (continued)

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 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.

(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 received from external parties in advance of service delivery are recognised as liabilities until the service is delivered or the amount is refunded as the case may be.

(8) Employee benefits

8.1 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.

Weighted avg. discount rate	0.87% (2023, 0.87%)
Weighted avg. settlement period	7 years (2023, 7 years)

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

8.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and the Authority's involvement with the schemes are reported in Note 17.

(9) Leases

The Authority 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.

9.1 The Authority as a lessee

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

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

Note 1. Summary of Material Accounting Policies (continued)

i) Right-of-Use-Assets

The Authority 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	3 to 5 years
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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 Authority recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Authority uses its incremental borrowing rate or the interest rate implicit in the lease.

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

The Authority applies the short-term lease recognition exemption to any 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.

(10) GST implications

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

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

(11) Payments to Constituent Councils

A Liability Guarantee Fee of \$744,772 was paid to the Constituent Councils (2023 Liability Guarantee Fee of \$690,242 was paid).

(12) New accounting standards and UIG interpretations

The Authority has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

(13) 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.

(14) 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

\$	2024	2023
(a) User charges		
Cremation	1,208,797	1,454,898
Memorial	4,067,675	3,756,688
Burial	6,961,875	7,423,165
Chapel Fees	938,737	900,532
Deferred Interment Right Revenue	(858,974)	(945,451)
Cafe and Catering Revenue	48,578	39,201
Retail Store	55,633	66,557
Sundry Income	119,865	187,130
<u>Total user charges</u>	<u>12,542,186</u>	<u>12,882,720</u>
(b) Investment income		
Interest on investments		
- Local Government Finance Authority	546,379	312,443
- Banks and other	35,669	24,041
<u>Total investment income</u>	<u>582,048</u>	<u>336,484</u>

Note 3. Expenses

\$	Notes	2024	2023
(a) Employee costs			
Salaries and wages		4,919,862	4,650,517
Employee leave expense		345,408	403,772
Superannuation - defined contribution plan contributions	17	500,253	450,581
Workers' compensation insurance		103,386	122,497
Less: capitalised and distributed costs		(3,921)	(4,473)
<u>Total operating employee costs</u>		<u>5,864,988</u>	<u>5,622,894</u>
Total number of employees (full time equivalent at end of reporting period)		54	54

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

Note 3. Expenses (continued)

\$	Notes	2024	2023
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		16,750	14,600
Operating lease rentals - non-cancellable leases	16		
- Minimum lease payments		4,183	2,565
Subtotal - prescribed expenses		20,933	17,165
(ii) Other materials, contracts and expenses			
Contractors		700,671	620,608
Energy		277,784	236,208
Individually significant items		744,772	690,242
Maintenance		969,371	820,957
Legal expenses		54,832	18,245
Parts, accessories and consumables		728,267	939,092
Professional services		173,702	150,765
Insurance		161,378	138,425
Licences		244,685	229,991
Water		165,679	215,176
Sundry		560,143	729,692
Subtotal - Other material, contracts and expenses		4,781,284	4,789,401
Total materials, contracts and other expenses		4,802,217	4,806,566
(iii) Individually significant items			
Liability Guarantee Fee		744,772	690,242
(c) Depreciation, amortisation and impairment			
(i) Depreciation and amortisation			
Buildings and other structures		466,951	459,951
Infrastructure		897,543	885,858
Right-of-use assets		49,614	45,021
Plant and equipment		408,674	401,044
Motor Vehicle		156,737	154,214
Subtotal		1,979,519	1,946,088
(ii) Amortisation			
Trademarks		4,353	4,353
Subtotal		4,353	4,353
Total depreciation, amortisation and impairment		1,983,872	1,950,441

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

Note 4. Asset disposal and fair value adjustments

\$	2024	2023
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	30,817	86,639
Less: carrying amount of assets sold	(23,750)	(7,425)
Gain (loss) on disposal	7,067	79,214
<u>Net Gain (Loss) on Disposal</u>	<u>7,067</u>	<u>79,214</u>

Note 5. Current assets

\$	2024	2023
(a) Cash and cash equivalent assets		
Cash on hand and at bank	287,861	302,720
Deposits at call	2,004,909	1,559,273
Short term deposits and bills, etc.	10,500,000	9,000,000
<u>Total cash and cash equivalent assets</u>	<u>12,792,770</u>	<u>10,861,993</u>

(b) Trade and other receivables

Debtors - general	995,425	1,061,856
Prepayments & Other Receivables	206,117	124,705
<u>Total trade and other receivables</u>	<u>1,201,542</u>	<u>1,186,561</u>

(c) Inventories

Stores and materials	11,651	6,038
Trading stock	128,951	281,577
<u>Total inventories</u>	<u>140,602</u>	<u>287,615</u>

Note 6. Non-current assets

\$	2024	2023
Other non-current assets		
Other		
Capital work in progress	198,045	506,548
Trademarks	26,566	30,919
<u>Total other non-current assets</u>	<u>224,611</u>	<u>537,467</u>

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

Note 7. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

\$	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)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	2,090,000	–	–	2,090,000	–	–	–	–	–	2,090,000	–	–	2,090,000
Land	3	7,670,000	–	–	7,670,000	–	–	–	–	–	7,670,000	–	–	7,670,000
Buildings and other structures	2	200,000	–	(199,420)	580	–	–	–	(580)	–	200,000	–	(200,000)	–
Buildings and other structures	3	22,552,152	306,167	(7,996,804)	14,861,515	–	128,525	–	(466,371)	–	22,552,152	434,692	(8,463,175)	14,523,669
Infrastructure	3	46,382,130	1,991,440	(20,601,863)	27,771,707	462,272	964,892	(11,758)	(897,543)	(27,059)	46,343,311	3,418,604	(21,499,406)	28,262,509
Right-of-use assets		–	310,723	(210,320)	100,403	–	–	–	(49,614)	–	–	310,723	(259,934)	50,789
Plant and equipment		–	6,017,309	(4,108,997)	1,908,312	416,620	397,454	(3,209)	(408,674)	–	–	6,828,174	(4,517,671)	2,310,503
Motor Vehicle		–	1,628,466	(1,014,217)	614,249	–	156,103	(8,783)	(156,737)	–	–	1,775,786	(1,170,954)	604,832
Total infrastructure, property, plant and equipment		78,894,282	10,254,105	(34,131,621)	55,016,766	878,892	1,646,974	(23,750)	(1,979,519)	(27,059)	78,855,463	12,767,979	(36,111,140)	55,512,302
Comparatives		78,900,876	8,215,974	(32,185,534)	54,931,316	499,158	1,577,650	(45,271)	(1,946,088)	–	78,894,282	10,254,105	(34,131,621)	55,016,766

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Valuation of infrastructure, property, plant & equipment and investment property

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

Fair value hierarchy level 2 valuations - Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Fair value hierarchy level 3 valuations of land - 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.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - 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 Authorities, 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 the Authority.

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. Accordingly, formal sensitivity analysis does not provide useful information.

Other information

Land, Building & Other Structures and Infrastructure shown in fair value hierarchy level 2 and 3 were revalued as at 1 July 2021 by Property Valuer (AssetVal). This valuation was a condition assessment valuation. Subsequent additions at cost have been disclosed on the basis that cost is a material representation of fair value.

Land for cemetery purposes is zoned Institutional and is considered a restricted asset. The valuation of the Land was based on sales of similarly zoned land which prohibit development.

Increases in the carrying amount arising on revaluation of land, buildings, improvements, plant, machinery and contents are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset class are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

Land & Land Improvements

Land available for burials and memorials is a restricted asset as the Authority has issued interment rights to third parties for perpetuity and the site must be maintained for the term of the interment right.

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

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Buildings & Other Structures

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

The cost of assets constructed within the Authority includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Infrastructure

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

The cost of assets constructed within the Authority includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Plant, Furniture & Equipment

Plant and equipment is carried at cost, less any accumulated depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Motor Vehicles

Motor vehicles are measured on the cost basis less accumulated depreciation and impairment losses.

The carrying amount of motor vehicles is reviewed annually to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

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

Note 8. Liabilities

\$	2024 Current	2024 Non Current	2023 Current	2023 Non Current
(a) Trade and other payables				
Goods and services	733,419	–	546,849	–
Payments received in advance	2,587,501	–	2,230,876	–
Accrued expenses - employee entitlements	144,704	–	139,820	–
Accrued expenses - other	460,966	–	373,306	–
<u>Total trade and other payables</u>	<u>3,926,590</u>	<u>–</u>	<u>3,290,851</u>	<u>–</u>
(b) Borrowings				
Lease liabilities	19,485	34,705	32,067	64,406
<u>Total Borrowings</u>	<u>19,485</u>	<u>34,705</u>	<u>32,067</u>	<u>64,406</u>
(c) Provisions				
Employee entitlements (including oncosts)	747,220	47,015	696,902	80,614
Heritage Monuments Restoration	–	36,000	–	36,000
Deferred Interment Right Revenue	–	15,971,950	–	15,112,976
<u>Total provisions</u>	<u>747,220</u>	<u>16,054,965</u>	<u>696,902</u>	<u>15,229,590</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 9. Reserves

\$	<u>as at 30/06/23</u>	Increments (Decrements)	Transfers	Impairments	<u>as at 30/06/24</u>
	Opening Balance				Closing Balance
(a) Asset revaluation reserve					
Land	7,443,237	–	–	–	7,443,237
Buildings and other structures	7,552,690	–	–	–	7,552,690
Infrastructure	22,463,537	–	–	(27,059)	22,436,478
Total asset revaluation reserve	<u>37,459,464</u>	<u>–</u>	<u>–</u>	<u>(27,059)</u>	<u>37,432,405</u>
Comparatives	37,459,464	–	–	–	37,459,464

\$	<u>as at 30/06/23</u>	Tfrs to Reserve	Tfrs from Reserve	Other Movements	<u>as at 30/06/24</u>
	Opening Balance				Closing Balance
(b) Other reserves					
E M M Kay	29,245	–	(250)	–	28,995
Recycled Metals Charitable Reserve	394,155	91,362	(32,000)	–	453,517
Total other reserves	<u>423,400</u>	<u>91,362</u>	<u>(32,250)</u>	<u>–</u>	<u>482,512</u>
Comparatives	270,309	153,318	(227)	–	423,400

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).

E M M Kay Reserve

A reserve has been recognised for a bequest received from the estate of a deceased interred at the Park to maintain the site. The Board has resolved that the expenses incurred on an annual basis maintaining the site will be charged against the reserve. Interest accrued from the reserve will be absorbed in general operating revenue to offset the administration of the same. During Financial Year 2015/16 the interment right for E M M Kay was converted to perpetuity and costs offset against the reserve.

Recycled Metals Charitable Reserve

Funds received from the recycling of metal plaques have been directed to a reserve to be used for philanthropic and charitable purposes.

Contributed Equity Reserve

Equity contributed from City of Mitcham and City of Unley.

Note 10. Assets subject to restrictions

The land on which the Authority operates is subject to restrictions as detailed in Note 7. No further restrictions to assets apply.

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

Note 11. Reconciliation to Statement of Cash Flows

\$	Notes	2024	2023
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(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	<u>12,792,770</u>	<u>10,861,993</u>
Balances per Statement of Cash Flows		<u>12,792,770</u>	<u>10,861,993</u>

(b) Reconciliation of change in net assets to cash from operating activities

Net surplus/(deficit)		480,224	918,517
Non-cash items in income statements			
Depreciation, amortisation and impairment		1,983,872	1,950,441
Net (gain)/loss on disposals		(7,067)	(79,214)
Other Reserves		59,112	153,091
Deferred Interment Right Revenue		<u>858,974</u>	<u>945,451</u>
		<u>3,375,115</u>	<u>3,888,286</u>
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(14,982)	(82,813)
Net (increase)/decrease in inventories		147,013	209,871
Net (increase)/decrease in other assets		4,352	4,353
Net increase/(decrease) in trade and other payables		635,739	117,769
Net increase/(decrease) in unpaid employee benefits		<u>16,719</u>	<u>93,613</u>
Net cash provided by (or used in) operations		<u>4,163,957</u>	<u>4,231,079</u>

(c) Financing arrangements

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

Bank overdrafts	50,000	50,000
Corporate credit cards	30,000	30,000

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

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:

Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & Conditions:

Deposits returned fixed interest rates between 4.30% and 5.15% (2023: 0.30% and 4.58%). Short term deposits are held either in LGFA or NAB at call and term deposit accounts.

Carrying Amount:

Approximates fair value due to the short term to maturity.

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. The Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.

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 Authority.

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting policy:

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

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

Note 12. Financial instruments (continued)

\$	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	12,792,770	–	–	12,792,770	12,792,770
Receivables	995,425	–	–	995,425	995,425
Total financial assets	13,788,195	–	–	13,788,195	13,788,195
Financial liabilities					
Payables	3,320,920	–	–	3,320,920	3,320,920
Lease liabilities	19,485	34,705	–	54,190	54,190
Total financial liabilities	3,340,405	34,705	–	3,375,110	3,375,110
Total financial assets and liabilities	17,128,600	34,705	–	17,163,305	17,163,305
2023					
Financial assets					
Cash and cash equivalents	10,861,993	–	–	10,861,993	10,861,993
Receivables	1,061,856	–	–	1,061,856	1,061,856
Total financial assets	11,923,849	–	–	11,923,849	11,923,849
Financial liabilities					
Payables	2,777,725	–	–	2,777,725	2,777,725
Lease liabilities	32,067	64,406	–	96,473	96,473
Total financial liabilities	2,809,792	64,406	–	2,874,198	2,874,198
Total financial assets and liabilities	14,733,641	64,406	–	14,798,047	14,798,047

Net fair value

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

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 Authority is the carrying amount, net of any impairment. All of the Authority's investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Authority's boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury 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.

Note 13. Capital expenditure and investment property commitments

\$	2024	2023
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings & Other Structures	873,682	–
Infrastructure	526,775	644,456
Plant and equipment	140,000	163,482
Motor Vehicles	71,463	–
	<u>1,611,920</u>	<u>807,938</u>
These expenditures are payable:		
Not later than one year	1,611,920	807,938
	<u>1,611,920</u>	<u>807,938</u>

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

Note 14. Financial indicators

	Indicator 2024	Indicators 2023 2022	
<p>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></p>			
1. Operating Surplus Ratio			
Operating surplus	3.6%	6.3%	1.2%
Total operating income			
<p><i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i></p>			
2. Net Financial Liabilities Ratio			
Net financial liabilities	52%	55%	75%
Total operating income			
<p><i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in the Authority businesses). These are expressed as a percentage of total operating revenue.</i></p>			
3. Asset Renewal Funding Ratio			
Asset renewals	86%	84%	78%
Infrastructure and Asset Management Plan required expenditure			
<p><i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i></p>			

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

Note 15. Uniform presentation of finances

\$	2024	2023
<p>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.</p> <p>All Authorities 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 Authorities provide a common 'core' of financial information, which enables meaningful comparisons of each of the Authority's finances.</p>		
Income		
User charges	12,542,186	12,882,720
Investment income	582,048	336,484
Total Income	13,124,234	13,219,204
Expenses		
Employee costs	5,864,988	5,622,894
Materials, contracts and other expenses	4,802,217	4,806,566
Depreciation, amortisation and impairment	1,983,872	1,950,441
Total Expenses	12,651,077	12,379,901
Operating surplus / (deficit)	473,157	839,303
Adjusted Operating surplus / (deficit)	473,157	839,303
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(1,547,678)	(1,411,578)
Add back depreciation, amortisation and impairment	1,983,872	1,950,441
Add back proceeds from sale of replaced assets	7,067	79,214
	443,261	618,077
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(650,286)	(585,839)
	(650,286)	(585,839)
Annual net impact to financing activities (surplus/(deficit))	266,132	871,541

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

Note 16. Leases

The Authority as a Lessee

Computer Equipment

The Authority has entered into non-cancellable operating leases for various items of computer equipment.

No lease imposes any additional restrictions on the Authority in relation to additional debt or further leasing.

Leases in relation to computer and office equipment permit the Authority, at expiry of the lease, to elect to re-lease, return or acquire the equipment leased.

No lease contains any escalation clause.

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

\$	Computer Equipment	Total
2024		
Additions to right-of-use assets	–	–
Depreciation charge	(49,614)	(49,614)
Balance at 30 June	(49,614)	(49,614)
2023		
Additions to right-of-use assets	82,943	82,943
Depreciation charge	(45,021)	(45,021)
Balance at 30 June	37,922	37,922

(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:

\$	2024	2023
Balance at 1 July	96,473	53,197
Additions	–	82,943
Accretion of interest	(4,183)	(2,564)
Payments	(38,101)	(37,103)
Balance at 30 June	54,189	96,473
Classified as:		
Current	19,484	32,067
Non-current	34,705	64,406

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

Note 17. Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Hostplus Super (formerly Statewide Superannuation Scheme). 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. The Authority makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2022/23) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to the Authority's contribution rates at some future time.

Contributions to other superannuation schemes

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

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

Note 18. 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. Contingent liability

The Authority has contingent liabilities with respect to the redemption of unused interment rights. The Burial and Cremation Act 2013 mandates the refund of unexercised interment rights at current prices less a provision for administration, maintenance and establishment costs; the calculation is determined in the regulations.

The contingent liability as at the 30th June 2024 is \$11,554,261. An actual liability will only arise if a claim is made by existing interment right holders in the future. It is considered that the likelihood of future claims arising which could have a significant impact on the Authority is remote.

Total unused interment rights account for approximately 7.92% of 43,603 burial interment rights currently issued.

Total unused interment rights account for approximately 11.57% of 32,278 memorial interment rights currently issued.

Once an interment or placement of a monument has occurred an interment right cannot be redeemed.

Note 19. 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.

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

Accordingly, the "Authorised for issue" date is 27/08/2024

The Authority is unaware of any material or significant "non adjusting events" that should be disclosed.

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

Note 20. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Authority includes the Board, CEO and senior managers. In all, 10 persons were paid the following total compensation.

\$	2024	2023
The compensation paid to key management personnel comprises:		
Salaries, allowances and other short term benefits	851,916	869,076
Total	851,916	869,076

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

Receipts from Key Management Personnel comprise:

No key management personnel or parties related to them had any transactions during the year on terms more favourable than those available to the general public.

Transactions with Council Entities

The Authority's Constituent Councils are:

The City of Mitcham

The City of Unley

There are no amounts owed to or from Constituent Councils.

No one Member Council individually has control over these decisions.

During the year Liability Guarantee payments were made to the two Constituent Councils to the total value of \$744,772 (2022/23 \$690,242).

Note 21. Future Commitments

An arrangement is available to the public whereby any service currently offered by the Authority is capable of being prepaid.

Some funds were paid to Funeral Plan Management Pty Ltd with income to the Authority being recorded only when the service has been provided. Funds under management by Funeral Plan Management Pty Ltd at 30 June 2024 total \$519,486 (2023 \$538,396). From 1st December 2014 pre-paid products were no longer paid to Funeral Plan Management Pty Ltd.

Note 22. Segment reporting

The Authority operates in one business and geographical segment being burials, cremations and memorials within South Australia.

Bentleys SA Audit Partnership

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CENTENNIAL PARK CEMETERY AUTHORITY

Opinion

We have audited the accompanying financial report of Centennial Park Cemetery Authority ((the Authority), which comprises the Statement of Financial Position as at 30 June 2024, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

In our opinion, the accompanying financial report gives a true and fair view of the financial position of the Authority as of 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and 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 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Report

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

In preparing the financial report, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity'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 at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 2nd day of September 2024

General Purpose Financial Statements
for the year ended 30 June 2024

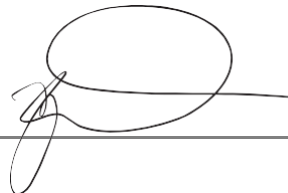
Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Centennial Park Cemetery Authority for the year ended 30 June 2024, the Authority's Auditor, Bentleys SA/NT 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*.



Nadia Andjelkovic
Acting Chief Executive Officer



Todd Davies
Chair, Audit & Risk Committee

Date: 27 August 2024

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 Centennial Park Cemetery Authority for the year ended 30 June 2024, the Authority's Auditor, Bentleys SA/NT 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*.



ODWWKHZ 3HDUV
Chief Executive Officer
&LW\ RI 0LWFKDP

Date: 5/8/2024

Centennial Park Cemetery Authority

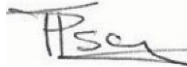
General Purpose Financial Statements

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 Centennial Park Cemetery Authority for the year ended 30 June 2024, the Authority's Auditor, Bentleys SA/NT 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*.



Peter Tsokas

Chief Executive Officer

Corporation of the City of Unley

Date: 6 August 2024

Bentleys SA Audit Partnership

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Certification of Auditor Independence

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

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


Bentleys SA Audit Partnership



David Papa
Partner

Dated at Adelaide this 25th day of July 2024



760 Goodwood Road Pasadena SA 5042
08 8276 6011 enquiry@centpark.org.au
www.centennialpark.org /centennialparkcemetery

**APPENDIX 4 – EASTERN WASTE MANAGEMENT AUTHORITY
ANNUAL REPORT 2023-24**

Annual Report 2023-2024

lead

**pioneering
innovative**

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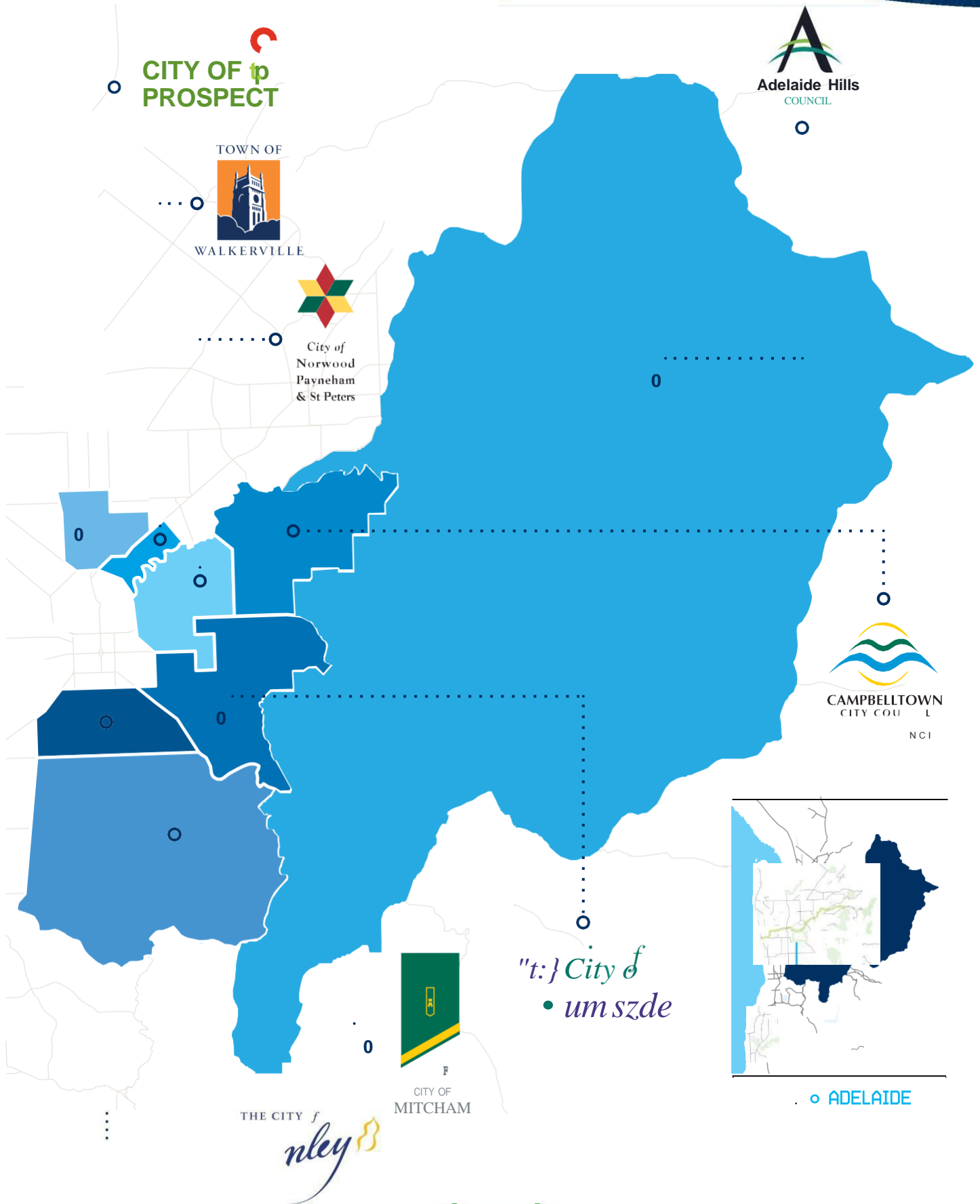
Why waste it?
when you can
Recycle. Compost.
Re-Use. Avoid. Reduce.

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East Waste Service Area

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Chairperson's Report

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

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

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

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

people opting out of the trials. This result shows that we are on the right track in promoting long-term behavioural change in how waste is managed across our Member Councils.

The success of these trials will help guide future initiatives aimed at achieving greater sustainability.

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

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



Chairperson's Report

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

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

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

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

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



Fraser Bell
Independent Chairperson



In 2023-2024 East Waste Achieved...

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124,559 TOTAL TONNES COLLECTED*



10,072,723 ANNUAL BIN COLLECTIONS



23,358 HARD WASTE COLLECTIONS COMPLETED



2,879 HARD WASTE TONNES CONVERTED TO FUEL



57% OF MATERIAL DIVERTED FROM LANDFILL



5 COLLECTION VEHICLES



7,563 BIN REPAIRS UNDERTAKEN BY THE MOBILE TEAM



6,792 BIN DELIVERIES COMPLETED



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



In 2023-2024



Waste Achieved

12,537

MATTRESSES COLLECTED
AND RECYCLED

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In 2023-2024

East Waste Achieved



8,736

ADDITIONAL BIN PERMITS APPROVED

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



General Manager's Report

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

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

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

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

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



General Manager's Report

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processes, have contributed to greater operational efficiencies, which remain a priority as we navigate increasing cost pressures.

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

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

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

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

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



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

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

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

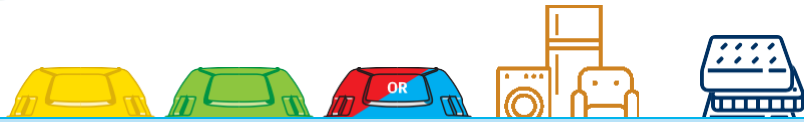


Rob Gregory
General Manager



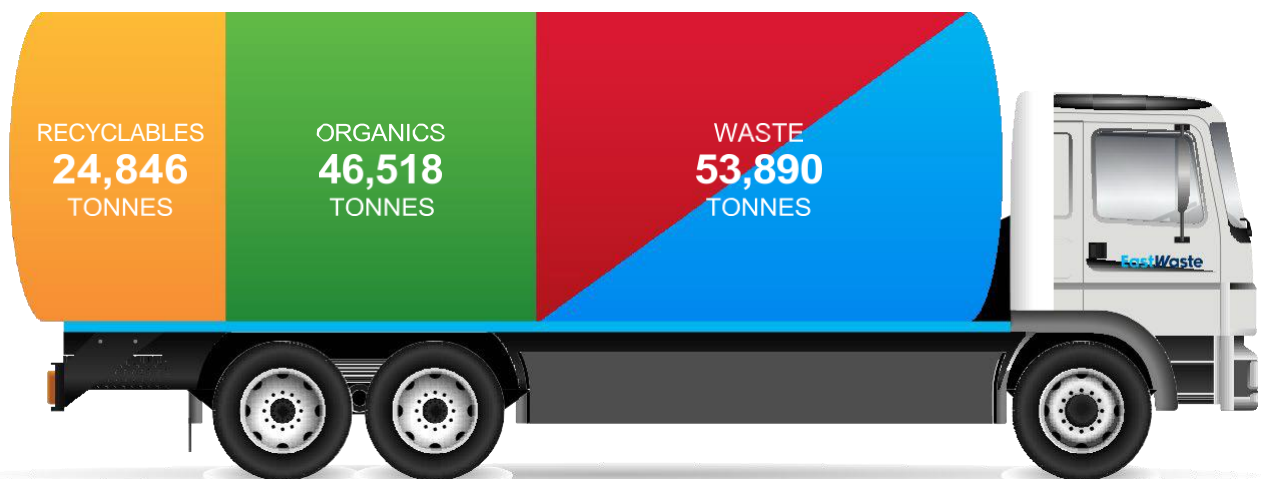
Kerbside Tonnages Collected

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

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



East Waste Governance

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

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

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

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

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



East Waste Governance

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Audit and Risk Management Committee

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

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

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

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

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



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EastWaste
FINANCIAL
STATEMENTS
2023-2024



Financial Statements 2023-2024

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Financial Statements 2023-2024

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CERTIFICATION OF FINANCIAL STATEMENTS

EASTERN WASTE MANAGEMENT AUTHORITY INC

Annual Financial Statements
for the financial year ended 30 June 2024

Certification of Financial Statements

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

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


.....
Rob Gregory
Executive Officer


.....
Fraser Bell
Chairperson

Date: 26 September 2024



Financial Statements 2023-2024

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STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
INCOME			
User charges	2	22,559	21,188
Investment income	2	66	46
Other	2	1,574	1,078
Total Income		24,199	22,312
EXPENSES			
Employee costs	3	8,492	7,476
Materials, contracts & other expenses	3	13,123	12,184
Finance costs	3	442	354
Depreciation & amortisation	3	2,512	2,108
Total Expenses		24,569	22,122
OPERATING SURPLUS		(370)	190
Asset disposal & fair value adjustments	4	81	143
NET SURPLUS		(289)	333
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(289)	333

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



Financial Statements 2023-2024

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STATEMENT OF FINANCIAL POSITION for the year ended 30 June 2024

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

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



Financial Statements 2023-2024

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

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

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



Financial Statements 2023-2024

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STATEMENT OF CASH FLOWS for the year ended 30 June 2024

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

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



Financial Statements 2023-2024

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

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

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

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

3 Income Recognition

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

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



Financial Statements 2023-2024

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

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

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

4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

5 Property, Plant & Equipment

5.1 Initial Recognition

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

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

5.2 Materiality

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

5.3 Depreciation of Non-Current Assets

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

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

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

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



Financial Statements 2023-2024

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

5.4 Impairment

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

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

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

6 Payables

6.1 Goods & Services

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

7 Employee Benefits

7.1 Salaries, Wages & Compensated Absences

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

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

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

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

7.2 Superannuation

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



Financial Statements 2023-2024

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

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

Accumulation only Members

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

Salarylink (Defined Benefit Fund) Members

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

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

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

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

Contributions to Other Superannuation Schemes

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

8 Borrowings

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



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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

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

9 Comparative Information

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

10 Critical Accounting Estimates and Judgements

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

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

11 New Accounting Standards

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



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

NOTE 2 - INCOME

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



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

NOTE 3 - EXPENSES (Cont.)

	Notes	2024 \$'000	2023 \$'000
MATERIALS, CONTRACTS & OTHER EXPENSES			
Auditor's Remuneration		13	11
Additional Bin Service Costs		657	379
Board Expenses		22	41
Waste Processing Costs		5,569	5,354
Electricity		17	10
Fuel, Gas & Oil		1,994	2,041
Legal Expenses		9	23
Licences & Telecommunications Costs		235	137
Maintenance		3,197	2,828
Parts, Accessories & Consumables		4	11
Printing, Stationery & Postage		46	33
Professional Services		677	552
Registration & Insurance - Trucks		472	462
Sundry		211	302
		13,123	12,184
FINANCE COSTS			
Interest on Loans		433	338
Interest on Leases		9	16
		442	354
DEPRECIATION & AMORTISATION			
Buildings & Other Structures	6	82	81
Plant, Machinery & Equipment	6	2,171	1,768
Right-of-use assets	6	259	259
		2,512	2,108



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

NOTE 4 - ASSET DISPOSALS

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

NOTE 5 - CURRENT ASSETS

CASH & CASH EQUIVALENTS

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

TRADE & OTHER RECEIVABLES

Debtors - general	1,030	718
Accrued Income	7	28
Prepayments	45	
	1,082	746



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

NOTE 6 - PROPERTY, PLANT & EQUIPMENT

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

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



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

NOTE 7 - LIABILITIES

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



Financial Statements 2023-2024

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

NOTE 8 -CASH FLOW RECONCILIATION

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



Financial Statements 2023-2024

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

NOTE 9 - 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.

Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 4.3% (2023: 4.3%).

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Waste Collection Fees & 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.

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 Authority.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: Approximates fair value.

Liabilities - Creditors and Accruals Interest bearing borrowings

Accounting Policy: Initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate.

Terms & conditions: Secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.88% (2023: 1.7% - 5.65%).

Liabilities - Leases

Accounting Policy: Accounted for in accordance with AASB 16 as stated in Note 11.

Net Fair Value

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

Risk Exposures

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

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

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



Financial Statements 2023-2024

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

NOTE 9 - FINANCIAL INSTRUMENTS (Cont.)

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

Liquidity Analysis

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

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



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

NOTE 10 - CAPITAL EXPENDITURE COMMITMENTS

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

NOTE 11 - LEASES

Authority as a lessee

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

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

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

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

NOTE 12 - POST BALANCE DATE EVENTS

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



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

NOTE 13 - RELATED PARTY TRANSACTIONS

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

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

Transactions with Related Parties:

The following transactions occurred with Related Parties:

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

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



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CERTIFICATION OF AUDITOR INDEPENDENCE

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EASTERN WASTE MANAGEMENT AUTHORITY INC

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2024

Statement by Auditor

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 30 September 2024

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INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the Eastern Waste Management Authority Inc

Opinion

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

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

Basis for Opinion

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

Responsibility for the Financial Report

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

In preparing the financial report, the Authority is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Authority either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

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



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INDEPENDENT AUDITOR'S REPORT

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

- Identify and assess the risk of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design procedures that are appropriate in the circumstances, but for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 30 September 2024



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