



Annual Report 2022/23

Acknowledgement of Country

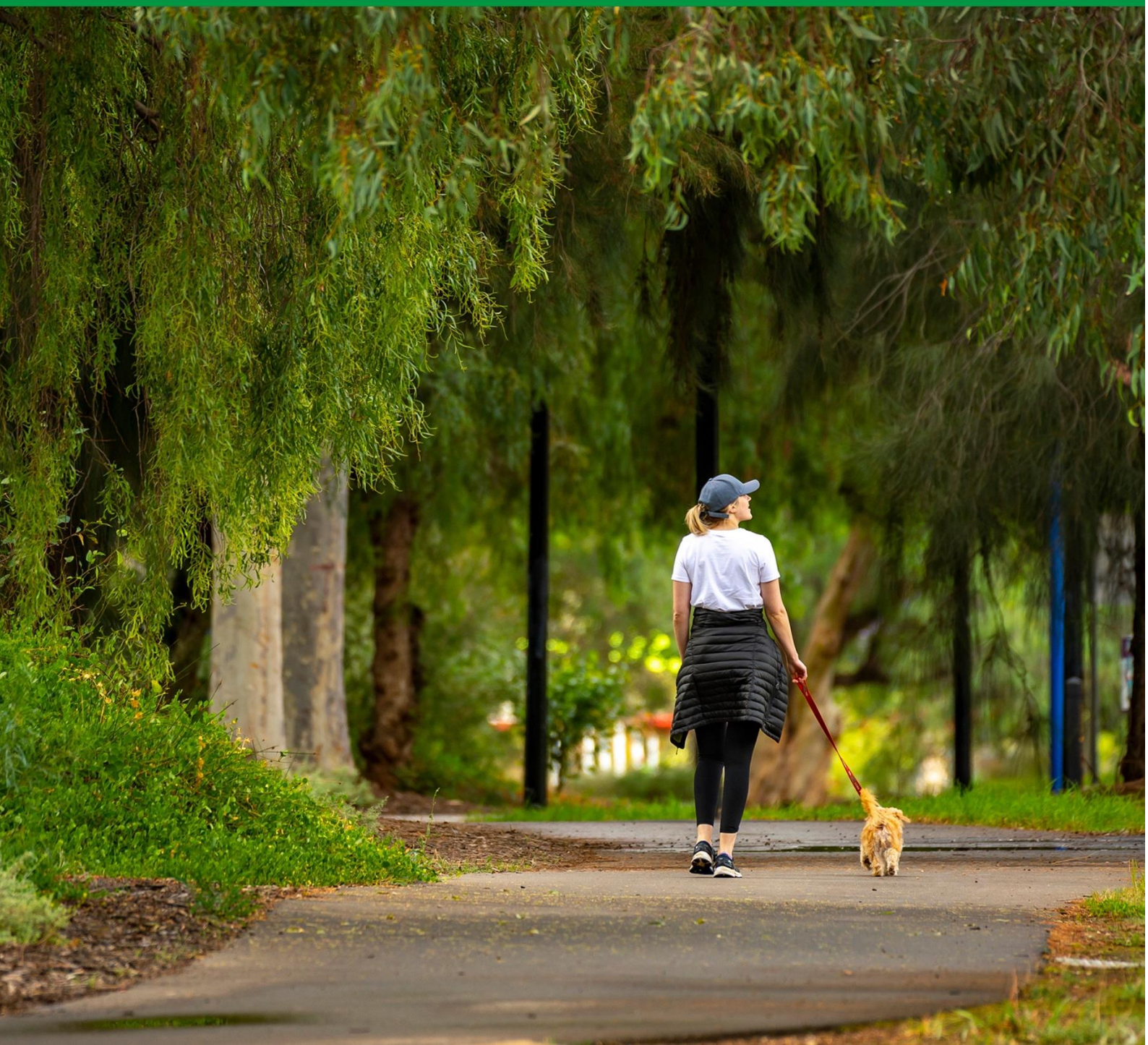
We acknowledge and pay our respects to the Kurna people, the traditional custodians whose ancestral lands we gather on. We acknowledge the deep feelings of attachment and relationship of the Kurna people to country and we respect and value their past, present and ongoing connections to the land and cultural beliefs.



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Welcome



Welcome

Mayor & CEO Foreword

Welcome to the City of Playford's 2022/23 Annual Report.

In November 2022, the City of Playford welcomed a new term of council, following the 2022 Local Government Elections. This council has continued to work in partnership with our community, demonstrating an ongoing commitment to the delivery of our Strategic Plan – Community and City Foundations.

A focus on Community and City Foundations has underpinned our decision making and guided investment into the services, programs and projects that we know matter most to our community. This includes a city that is safe and accessible, suburbs that look good, and a place that provides opportunities for people to connect with the outdoors and each other.

The ongoing development of our city's infrastructure remains a top priority. Our growing city requires careful planning and investment to ensure that it not only meets the needs of our residents today but remains sustainable and vibrant into the future.

This means investing in roads, stormwater and footpaths in our new suburbs as well as renewing existing infrastructure in more established areas. We have done this through stormwater upgrades, road resurfacing projects, footpath renewals and the installation of pram ramps across Playford to make getting around our city easier.

We have made solid progress on the upgrades of Stebonheath Road at Munno Para West and Virginia Main Street, as well as completing a redevelopment of Heaslip Road at Angle Vale. These important road upgrades improve vehicle and pedestrian access along primary connection points across the city, in suburbs that are at the forefront of residential development.

We know that getting outside and connecting in parks and playgrounds is a popular part of living in Playford, so making sure we have attractive and welcoming outdoor spaces remained a focus for the year. We improved existing playgrounds, such as Tareena Street and Taunton Crescent Reserves, while embarking on larger revitalisation projects at Fremont Park, Mofflin Reserve and the Angle Vale Community Sports Centre that our community will get to enjoy for many years ahead.

Delivering these projects hasn't been without challenges, as like other industries, we face the constraints of contractor availability, nation-wide resource and material shortages and construction delays that have seen some projects carried over to the 2023/24 financial year.

With seven people moving into our city each day, and continuing to do so for the next 20 years, we will continue to be faced with growing demand for services and projects.

Council has a strategic role to play to ensure the challenges of growth don't outweigh the opportunities, and we continue to proactively work with government and industry partners to realise social and economic advantages for our community.

Revitalising the Elizabeth CBD is one way we are doing this, working with Australian developer, Pelligra Group, to develop two specific sites within the CBD. In August 2022, we announced that Pelligra Group will fund the development of a commercial office and innovation hub as well as a sports and entertainment venue, providing entertainment and business opportunities in the heart of

Welcome

our city. Work will continue on the planning and building consent of these developments into 2023/24 leading to the commencement of construction.

Underpinning our achievements over the past year was the ongoing delivery of existing services that cover the breadth and diversity of our city. Council continues to provide 25 services, made up of over 200 different activities that we know are important to our community - maintenance of streets, verges, ovals and playgrounds, waste collection and providing libraries and community centres.

This report reflects our achievements and experiences for the 2022/23 year as Council continues to embrace the opportunities of growth and builds the foundations of our city that will see our community thrive long into the future.



Glenn Docherty
Glenn Docherty
Mayor



Sam Green
Sam Green
Chief Executive Officer

Welcome

Welcome to the City of Playford 2022/23 Annual Report

This Report provides an overview of the services and projects that Council has delivered across the city, throughout the year, as identified in the 2022/23 Annual Business Plan and Budget.

The City of Playford General Purpose Financial Statements for the year ended 30 June 2023, the City of Playford Corporate Governance Committee Annual Report 2022/23 and the Annual Reports for Council's subsidiaries – the Gawler River Floodplain Management Authority (GRFMA) and the Northern Adelaide Waste Management Authority (NAWMA) are included as Appendices.

This Report fulfils Council's obligation under the *Local Government Act 1999* that requires councils, on or before 30 November each year, to prepare and adopt an annual report relating to the operations of the council for the preceding financial year.

An online version of the City of Playford 2022/23 Annual Report can be downloaded at www.playford.sa.gov.au

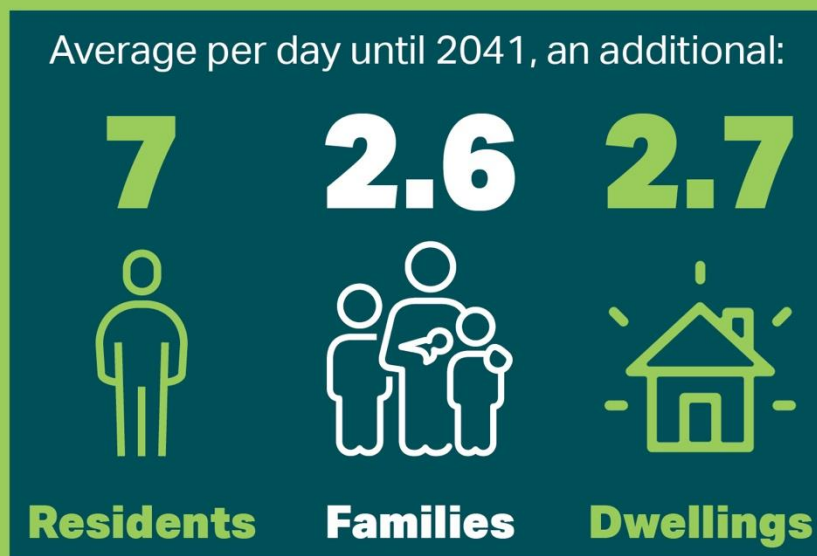
Our City

The City of Playford is a diverse city enriched by resilient communities living in new and established suburbs as well as semi-rural townships. Residential development is occurring at a rapid pace, with Playford the centre of growth in South Australia.



Playford at a glance

Population → What this means for our city



ABS 2021

Residents living with a disability **8,374**

Aboriginal and Torres Strait Islander **4.2%**

Diversity



Employment

Health care and social assistance are our biggest employers. We also work in retail trade, education and training, as well as manufacturing.

345km²
Area

Covering the northern perimeter of metropolitan Adelaide



Existing assets

Council has a significant portfolio of assets, ranging from roads and footpaths, to parks, community buildings, stormwater and fleet.

Transport

MORE THAN
900KM

of roads, plus eight Adelaide Ovals worth of car parks, as well as bridges, traffic islands and fencing



Footpaths & Signage



MORE THAN
800KM

of paths plus signage, bus pads and pram ramps

Parks & Sportsfields

OVER
1000

hectares of open space including 24 sportsfields and 100+ playgrounds



Buildings

189

buildings including civic and corporate buildings, community centres, sports club rooms and halls



Stormwater

527KM

of stormwater pipes plus 55km of network distributing recycled water to Council reserves, as well as schools and external customers



Fleet

255

assets including cars, van, utes, heavy machinery and movers essential to delivering services to our community

Technology



2780

items of technology equipment including computers, mobile devices and community audio-visual equipment

Strategic Planning Framework

Our Strategic Plan sits at the centre of our Strategic Planning Framework. It outlines Council's four-year goals for the city and provides direction for decision-making and how we prioritise the allocation of resources.



Strategic Planning Framework



The three phases of our Strategic Planning Framework are:



PLAN

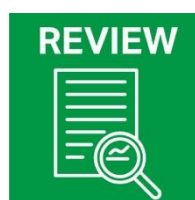
Our high-level plans guide our investment. **The Playford Community Vision 2043*** was developed in 2013 based on extensive community engagement and reflects the longer term aspirations of the community, organised under the goals of Prosperity, Liveability and Happiness.

Our **City-wide Strategies** focus on a particular area such as open space or cycling and walking and help prioritise projects across the city. Our **Masterplans** outline our vision across a particular precinct or project area such as the Lyell McEwin Health Precinct or Virginia Township.



INVEST

We continue to invest in our growing community by undertaking new projects and delivering new services. The **Long Term Financial Plan*** ensures Council can deliver services, maintain assets and achieve its strategic objectives in a financially sustainable manner. The **Annual Business Plan and Budget*** is the 12-month plan to deliver the Strategic Plan and secure funding.



REVIEW

We are constantly reviewing our investment. **The Strategic Asset Management Plan*** ensures effective and comprehensive management of our asset portfolios. We complete a range of different **analyses and planning activities** such as the Public Health Plan and Disability Access and Inclusion Plan that continue to guide our investment in our existing services.

**These plans meet our obligations under Section 122 of the Local Government Act 1999, which states that a council must develop and adopt plans for the management of its area, to be called collectively the strategic management plans.*

Year in review

A summary of the key outcomes of the services and projects undertaken as outlined in Council's 2022/23 Annual Business Plan and Budget.



Year in review

Service Highlights

Council has 25 services it delivers to the community annually. Each of these services is delivered to its own specific standard to ensure consistent levels of service across the city from year-to-year.

Highlights from our services in 2022/23 are detailed below.



Community Facilities, Programs and Events

101,384 interactions by our **Customer Contact** team via phone calls, emails, front counter or webchat. This was a 4% increase from the previous year. Over 32,000 customer requests were responded to and overall satisfaction with the team was rated at 84%.

Our **Libraries** welcomed 279,142 visitors, an increase of 21.3% from the previous year, and over 348,200 items were borrowed. Children's programming increased the total engagement with children and families by 68.4%, with an increase of 96.9% for the Book Bugs program.

Raising Literacy Australia selected the Library's Tree Tots Storytime @ The Precinct to launch a new book, The Garden on Red Gum Road, by local author Phil Cummings. The Precinct was chosen due to its synergies with the theme of the book, being families coming together in a community garden.

The **Civic Venues** area has been busy consolidating a return from an environment heavily impacted by COVID. The **Shedley Theatre** hosted a range of highly successful shows such as Jersey Boys, Catch Me if You Can, Menopause the Musical and Frankie's Guys.

Uleybury Hall and Spruance Hall were heavily utilised with most weekends booked out and the Civic Function Room was used for a variety of internal and external events that have supported the community, including a community forum relating to the National Disability Insurance Scheme.

491 Playford residents became Australian Citizens as part of our **Events program**. 1,845 people celebrated the festive season at the Playford Community Carols event. The event received a 90% satisfaction rating by attendees who experienced strong community pride and sentiment. The Australia Day Breakfast was attended by over 1,500 people, with 96% of attendees satisfied with the event.

Eleven **community engagements** took place resulting in 976 submissions from the community, as well as 10,360 visits to the Engagement Hub website.

30,300 hours of community sport club use of Council **sportsfields and courts**.

The **Playford Wellbeing Hub** partnered with 49 external partners to implement 45 health and wellbeing initiatives with over 4,600 attendees. The average score given by participants regarding the impact on their immediate wellbeing was 4.7 out of 5.

Over 20,000 Playford community members participated in programs at the **John McVeity Centre**. Around 40 service providers delivered programs including social sports, fitness, inclusive support services, senior social groups, early childhood playgroup/gyms and after school sports, dance and craft programs, community church groups, schools sport programs, Fairs and Expos.

\$108,291 in **Community Grants** were awarded to residents and community groups. This includes \$13,000 to assist young people to join local clubs and to recognise their outstanding achievements and \$95,291 for community projects such as community events, cultural activities and new sports programs and initiatives.

Year in review

Over 23,500 Easy Meals sold from the **Healthy Food Co.**, and a new out of hours pick up service of Easy Meals established in partnership with the John McVeity Centre.

Elizabeth Rise recorded over 8000 attendees across 35 different programs, events and activities.

Over 126,000 attendees across **community inclusion** services and programs. South Australia's first inclusive and accessible music festival, Amplifii Music Festival, was supported by Council and held at the Playford Tennis Centre with 380 local community members attending.

Five hundred community members attended the **Positive Futures Expo** which provided information from over 75 local providers about inclusive future pathway options for people with a disability.

336 **volunteers** contributed over 63,000 hours to support the planning and delivery of Council services. Five of our volunteers were awarded the Government of South Australia Premier's Certificate of Recognition for Outstanding Volunteer Service.



City Maintenance

Graffiti Operations responded to 350 Customer Request Service (CRS) requests, 6335 incidents and removed 38,643 tags.

Over 900 **Rapid Response** requests including for deceased animals, footpath safety and rubbish.

14,872 potholes filled, 1864 signs replaced, renewed or installed and 40km of line marking as part of our **Roads and Stormwater Network Maintenance** service.

The **Tree Services** team planted 1233 street trees and 1500 amenity trees, as well as inspecting 23,593 trees and carrying out 14,257 tree establishment maintenance tasks.

Maintenance of over 22 hectares of irrigated landscapes, such as garden beds, across our **Parks and Reserves**. 150 irrigated reserves were cut 26 times in addition to 387 hectares of open space and windbreaks that were mowed five times during the year.

Maintenance of 66 hectares of irrigated turf on our **sportsfields** across the city.

Part of the **Urban Streetscape Maintenance** service, our urban Verge Mowing (non-irrigated) program covers approximately 1138km with six cuts undertaken during 2022/23. The number of cuts varies from year to year depending on the climatic conditions.

Irrigated verges are a small portion of the verge network and are generally located on main roads. All irrigated verges were mowed on a fortnightly basis (26 x per year). In addition 25.5 hectares of irrigated landscape within streetscapes were maintained, including mulching, plant replacement, irrigation repairs and rubbish removal.

Year in review



Waste and Recycling

Council responded to 2807 requests of **Illegally Dumped Rubbish** across the City throughout the year.

An average 43,175 properties used the **Kerbside Waste** collection service each week, disposing of 22,171 tonnes of landfill, 7284 tonnes of recycling and 9138 tonnes of green waste.

Participation in the hard waste service increased 6% on the previous year, to 17,787 collections.



Public Health, Regulatory and Environment

The **Environmental Health** team undertook 814 food safety inspections for 560 businesses to ensure safe and suitable food safety standards.

The **Environmental Sustainability** service saw 24,270 plants distributed to the community as part of the Buffers to Bushland and 10 for 10 programs. 170 hectares of Council reserves were managed and 183km of rural roadsides maintained for biodiversity. Volunteers provided 1344 hours for biodiversity work.

The team supported five partner community nature-based events, where a total of 194 participants were engaged in conservation and land management learning outcomes.

6255 people attended our school, community and business **immunisation** clinics and received 10,323 vaccinations.

The **Regulatory Services** team saw 95.2% of all registered cats and 94.6% of all registered dogs microchipped.

3204 development applications were lodged with Council's **Development Services** team of which 2030 were applications for new dwellings.

Approximately \$22 million in developer **contributed assets** were handed over to Council.

Over 1200 **building inspections** were carried out and the team responded to over 1000 compliance/local nuisance customer requests and over 1000 traffic related customer requests.

Year in review



Local Business Support

The **Business Support** team engaged with over 673 businesses, providing individualised support to help them start, run, and grow their businesses. The Playford Business Network, a premium networking event held in different locations around the city, was established to enhance our existing events and showcase businesses across Playford. Events included the Defence Industry Day, which attracted over 250 participants, emphasising the sector's priority and regional opportunities.

Collaborations with partners such as The Northern Adelaide Plains Food Cluster and the Edinburgh Industry Alliance aimed to identify industry-specific challenges and opportunities, enabling us to respond effectively and enhance capacity within these sectors and the region.

The **Stretton Centre** co-working facility continued to grow, with 43 businesses based on site. The centre evolved with an additional 16 desk spaces available to support more local start-ups and small businesses. The City of Playford's Precinct developed a similar co-working model and is home to a range of start-ups which are supporting the activation of the health and wellbeing precinct.

Year in review

Strategic Projects Update

Our annual operating budget provides funds for concept plans, feasibility studies and other investigations to be carried out in preparation for future works. The table below shows the status of Strategic Projects for 2022/23.

Each project has been assessed as being completed, commenced or deferred.

Strategic Project	Status
Open Space Upgrades – Concept Planning	Commenced
Traffic Upgrades – Concept Planning	Commenced
Local Area Traffic Management (LATM) Plans*	Deferred
Northern Adelaide Plains Food Cluster	Completed
Regional Plan Response Investigations**	Deferred
Blakes Crossing – Changeroom Concepts***	Deferred
Argana Park – Changeroom Concepts	Completed
Elizabeth Oval Connections, including review of Venue Improvement Plan	Commenced
Sportsground Strategy – High Priority Concepts	Completed
City Wide Transport Strategy	Commenced
University Feasibility Study****	Not required
Stormwater Management Plans – Project Planning	Commenced
Urban Design Guidelines	Commenced
Planning and Design Code Amendments	Commenced
Strategic Land Use Assessment – Robert Road	Commenced
Traffic Safety – Lighting	Completed

*To be used for a LATM Plan in 2023/24

**Deferred due to delayed timelines by the State Planning Commission, Discussion Paper not released until August 2023.

*** De-prioritised as part of the Sports Facility Strategy review

****Project not required due to other priorities

Year in review

Strategic Asset Management Plan Overview

Council manages its physical assets through the development and implementation of Asset Management Plans (AMPs), which detail the actions required to deliver the agreed level of service in a fiscally responsible and sustainable manner, and in accordance with Council's [Strategic Plan 2020-2024](#). These actions are a combination of maintaining and managing existing assets, and the renewal and upgrade of existing assets when they reach end of life or the optimum time in their lifecycle to intervene.

A summary of the 2022/23 community infrastructure renewals, including stormwater, buildings, footpaths and transport assets, is listed below, with the status of each project noted as being in the Planning and Design or Construction phase, Completed or Deferred.

Note: Delivery of our 2021/22 footpath renewal program was delayed by the setting up of a new long-term contract. These works were carried over and were largely undertaken in the 2022/23 financial year, with some works still to be completed in 2023/24.

Stormwater Infrastructure

Project	Status
Andrews Farm	
Premier Close	Completed
Angle Vale	
Fradd Court	Completed
Blakeview	
Bentley Road	Completed
Craigmore Road	Completed
Craigmore	
Charta Circuit	Completed
Main Terrace	Completed
Megunya Crescent (Reserve)	Completed
Samuel Street	Completed
Elizabeth East	
Paginton Crescent	Completed
Elizabeth South	
Penfield Road	Completed
Whitford Road	Completed
Elizabeth Vale	
Kennedy Street	Completed

Year in review

Hillbank	
Brackenmoor Close	Completed
Hillbank	Completed
Munno Para	
Alawoona Road	Completed
Ardor Street	Construction Commenced
Carcoola Road	Not commenced. Construction 2023/24
Symes Road	Completed

Parks and Sportsfields

Project	Scope	Status
Playgrounds AMP Replacement	Playground renewal Tareena Street and Taunton Crescent Reserves	Completed
Renewal of Park Structures	Park structures and furniture renewal at the following sites: <ul style="list-style-type: none"> • Cowley and St Leonards Bench and Bin Replacement • Duncan Anderson and Mofflin Reserve park furniture, drink fountain • Mendota Avenue Reserve Softfall Renewal • Stebonheath Dog Park Drink Fountain • Tareena Street Reserve Basketball Key, Shelter, Footpaths • Taunton Crescent Reserve, Benches, Path, Park Sign Renewal 	Completed
	McGilp Reserve Tennis Surface Renewal	Deferred*
Irrigation	Anne Wright Reserve Renewal Smithfield Memorial Park Taunton Crescent Reserve	Completed
	Blakes Crossing Linear Reserve	Not commenced. Construction 2023/24
Signage	Reserve Signage Renewal at Acacia, Blakes Lake, Blakeview, Blue Tongue, Fremont Park, Pete Smith, Playford Alive Town Park, Robert, Virginia Grove, Virginia Horticulture Centre, Webster	Completed
	21 signs across Council	Construction commenced

*McGilp Reserve tennis surface works deferred to be delivered in conjunction with broader McGilp Reserve upgrade

Year in review

Footpaths and Transport

5km of footpath renewal was constructed throughout the city, as well as 13km of road and kerb renewal. Below is a summary of the road and footpath renewals categorised by suburb:

Project	Scope	Status
Bibaringa		
Alexander Avenue Reseal	Road reconstruction	Completed
Blakeview		
Birchwood Rise Reseal	Road resurfacing	Completed
Chatsworth Road Reseal	Road resurfacing	Completed
Corella Drive Footpath	Footpath renewal	Not commenced. Construction 2023/24
Toorak Drive Reseal	Road resurfacing	Completed
Craigmore		
Coorara Court Footpath	Footpath renewal	Not commenced. Construction 2023/24
Lisbon Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
London Court Reseal	Road resurfacing	Completed
Madrid Court Reseal	Road resurfacing	Completed
Tareena Street Footpath	Footpath renewal	Not commenced. Construction 2023/24
Turner Drive Footpath	Footpath renewal	Not commenced. Construction 2023/24
Washington Drive Footpath	Footpath renewal	Completed
Davoren Park		
Charlson Street Reseal	Road resurfacing	Completed
Christopher Court Reseal	Road resurfacing	Completed
Oldford Street Footpath	Footpath renewal	Not commenced. Construction 2023/24
Pat Herbert Court Reseal	Road resurfacing	Completed
Pix Road Reseal	Road resurfacing	Completed
Sissman Street Reseal	Road resurfacing	Completed
Walpole St	Footpath renewal	Removed from program following new condition data

Year in review

Project	Scope	Status
Webster Street Reseal	Road resurfacing	Completed
Whittington St	Footpath renewal	Removed from program following new condition data
William Drive Reseal	Crack sealing	Cancelled – road patched instead of crack sealed
Edinburgh North		
Bellchambers Road (Roads - Asphalt)	Road resurfacing	Deferred (to follow completion of drainage project)
Elizabeth		
Ashfield Road Reseal	Road resurfacing	Construction commenced
Crockerton Court Footpath	Footpath renewal	Completed
Ridley Road Footpath	Footpath renewal	Completed
Wishford Road Footpath	Footpath renewal	Completed
Woodford Road Reseal	Road resurfacing	Construction commenced
Elizabeth Downs		
Barritt Street Footpath	Footpath renewal	Completed
Barrington Street Footpath	Footpath renewal	Construction commenced
Barwick Street Footpath	Footpath renewal	Completed
Bloomfield Crescent Footpath	Footpath renewal	Construction commenced
Flower Street Footpath	Footpath renewal	Construction commenced
Grigg Street Footpath	Footpath renewal	Construction commenced
Hamblynn Road Footpath	Footpath renewal	Completed
McKenzie Road Reseal	Road resurfacing	Completed
Midway Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Muller Street Footpath	Footpath renewal	Not commenced. Construction 2023/24
Osmond Street Footpath	Footpath renewal	Construction commenced
Stakes Crescent Footpath	Footpath renewal	Not commenced. Construction 2023/24
Stratton Road	Footpath renewal	Removed from program following new condition data

Year in review

Project	Scope	Status
Turnball Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Wilson Street Footpath	Footpath renewal	Completed
Elizabeth East		
Anderson St	Footpath renewal	Removed from program following new condition data
Bellinger Road Reseal	Road resurfacing	Completed
Chillingworth Road Footpath	Footpath renewal	Completed
Congynham Street Footpath	Footpath renewal	Completed
Dewey Street Footpath	Footpath renewal	Completed
Enterprise Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Halsey Road Footpath	Footpath renewal.	Completed
Holcomb Street Footpath	Footpath renewal	Completed
Hornet Crescent Footpath	Footpath renewal	Completed
Kinkaid Road and footpath	Road resurfacing and footpath renewal	Deferred (pending grant application)
Nautilus Road Footpath	Footpath renewal	Completed
Northampton Crescent Reseal	Road resurfacing	Completed
Willison Road (Roads - Asphalt)	Road resurfacing	Deferred (undertake with Kinkaid Rd)
Elizabeth Grove		
Fairfield Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Nitschke Street Footpath	Footpath renewal	Not commenced. Construction 2023/24
Elizabeth North		
Broxmore Street Footpath	Footpath renewal	Completed
Casterley Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Chirton Street Footpath	Footpath renewal	Construction commenced
Laverstock Road Footpath	Footpath renewal	Completed
Whitsbury Road Footpath	Footpath renewal	Construction commenced

Year in review

Project	Scope	Status
Woodford Road Footpath	Footpath renewal	Completed
Woodford Road (section 2) Footpath	Footpath renewal	Construction commenced
Woodford Road (Section 3) Footpath	Footpath renewal	Construction commenced
Yarnbury Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Elizabeth South		
Hewitt Road Footpath	Footpath renewal	Completed
Hogarth Road (Philip Hwy) Footpath	Footpath renewal	Not commenced. Construction 2023/24
Hogarth Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Jeffries Road Footpath	Footpath renewal	Completed
Thompson Street Footpath	Footpath renewal	Not commenced. Construction 2023/24
Underdown Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Whitford Road Footpath	Footpath renewal	Completed
Elizabeth Vale		
Clarke Street Reseal	Road resurfacing	Completed
Wexcombe Street Reseal	Road resurfacing	Completed
Winklebury Road Footpath	Pram ramps	Deferred (pending DIT upgrade of John Rice/Haydown)
Hillbank		
Honeysuckle Drive Reseal	Road resurfacing	Completed
Linwood Grove Pavers	Road Paver renewal	Cancelled - pavers in good condition
Munno Para		
Alawoona Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Coventry Road Reseal	Road reconstruction	Completed

Year in review

Project	Scope	Status
Karinga Crescent Footpath	Footpath renewal	Not commenced. Construction 2023/24
Karinga Crescent Reseal	Road resurfacing	Completed
Koongarra Crescent Footpath	Footpath renewal	Construction commenced
Maltarra Road Reserve Footpath	Footpath renewal	Construction commenced
Maltarra Road Traffic Safety Renewal	Renewal of traffic calming devices	Completed
Nyenna Court Reseal	Road resurfacing	Completed
Nyenna Court Footpath	Footpath renewal	Construction commenced
Palari Crescent Footpath	Footpath renewal	Not commenced. Construction 2023/24
Palari Crescent Reseal	Road resurfacing	Completed
Munno Para West		
Ponderosa Road Reseal	Road resurfacing	Deferred (to follow completion of Stebonheath Rd upgrade)
One Tree Hill		
Cornishman's Hill Road Reseal	Road reconstruction	Completed
Miles Road Reseal	Road resurfacing	Completed
Penfield		
Andrews Road (Roads - Asphalt)	Road resurfacing	Deferred (to follow completion of drainage project)
Smithfield		
Jane Street Reseal	Replace road pavers with asphalt	Completed
Wahroonga Dr	Footpath renewal	Removed from program following new condition data
Warooka Crescent Footpath	Footpath renewal	Not commenced. Construction 2023/24
Smithfield Plains		
Barker Crescent Reseal	Road resurfacing	Completed
Beaumont Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Coventry Road Reseal	Road resurfacing	Completed

Year in review

Project	Scope	Status
Hinsley Road Footpath	Footpath renewal	Not commenced. Construction 2023/24
Southan Street Reseal	Road resurfacing	Completed
Uleybury		
Chapman Drive Reseal	Road resurfacing	Completed
Virginia		
Brady Street Kerb & Reseal	Road resurfacing	Deferred (to follow Virginia Main Street upgrade)
King Road Reseal	Road resurfacing	Not Commenced. Construction 2023/24
Waterloo Corner		
Supple & McEvoy Road Design	Road Design	Design Only

Buildings

Project	Scope	Status
Angle Vale Changeroom – Netball Pavillion	Security Renewal	Completed
Playford Operations Centre Depot, Davoren Park	External Amenities Upgrade (toilets and showers)	Completed
Ridley Reserve – Adelaide United Training Facility	Security Renewal	Completed
Clock Tower, Elizabeth	Safety Access Systems	Completed
Dauntsey Reserve – Hall Playford Bowling Club	Amenities - Fitout	Completed
Elizabeth Downs Food Co-Op	Security Renewal	Completed
Munno Para – Sports Clubrooms, Elizabeth Downs	HVAC Replacement	Commenced
Playford Community Fund, Elizabeth North	Security Renewal	Commenced
Fremont Park Compound, Elizabeth Park	Security Renewal	Completed
Kettering Road – Water Tower, Elizabeth South	Remedial Works – following durability Assessment	Commenced
Central United Football Club, Mofflin Reserve, Elizabeth Vale	Internal Fitout	Completed

Year in review

Eyre Sport Park, Eyre	Security Renewal	Completed
The Precinct – Metal Fab Workshop, Smithfield Plains	HVAC Replacement	Commenced
Virginia Oval – Netball Clubrooms, Virginia	Internal Fitout	Completed
Virginia Oval – Netball / Tennis, Virginia	Security Renewal	Completed

Year in review

Capital Projects Update

Each year Council also introduces a range of new projects which add to our existing services and assets. The status of the new projects for 2022/23, as well as those projects continuing from previous years, are listed below. The status of each project is noted as being in the Planning and Design or Construction phase, Completed or Deferred.

Project	Status
Angle Vale Community Sports Centre – Stage 5A	Construction commenced
Gould Street Reserve Upgrade	Planning and Design
Fremont Park Stage 3	Construction commenced
Northern CBD Prince Charles Street	Planning and Design
Playford Alive – Streetscape Upgrades	Completed
Playford Alive – Open Space (Pete Smith Reserve)	Planning and Design
Playford Sports Centre – Softball Lights	Planning and Design
Repurposing Assets	Commenced
Stebonheath Road (AMP) and Stages 2 and 3	Construction commenced
Stormwater Infrastructure Deed – Broadacres Drive, Angle Vale South	Planning and Design Completed
Strategic Land Purchase – Munno Para West	Completed
Traffic Infrastructure Deed – Heaslip Road, Angle Vale Upgrade	Construction commenced
Virginia Main Street Upgrade	Construction commenced
Argana Park – Car Parking and Oval Lighting	Planning and Design
Argana Park – Shared Change Facilities	Planning and Design
Blakes Crossing Public Toilet	Construction commenced
California Reserve Public Toilet	Construction commenced
Dwight Reserve Upgrade	Planning and Design
Kalara Reserve – Andrews Farm Soccer Upgrades	Planning and Design
McGill Reserve (Supplementary Funding)	Planning and Design
Mofflin Reserve Upgrade	Construction commenced
Munno Para West Reserve – Peerless Road	Planning and Design
Open Space Minor Projects	Completed
Playground Renewal – AMP Supplementary Funding	Completed
Sport and Recreation Minor Projects	Completed
Virgo Street Reserve and Barrow Street Reserve Upgrades	Commenced *
Andrews Road Upgrade (Road) Design	Planning and Design

Year in review

Project	Status
Andrews Road Upgrade (Stormwater)	Planning and Design
Angle Vale Road West and Intersection Upgrades (Stormwater)	Planning and Design
Curtis Road/Andrews Road Intersection Upgrade (Road)	Planning and Design
Curtis Road/Andrews Road Intersection Upgrade (Stormwater)	Planning and Design
Curtis Road/Frisby Road Intersection Upgrade (Road)	Deferred**
Curtis Road/Frisby Road Intersection Upgrade (Stormwater)	Deferred**
Heaslip Road Upgrade	Construction Commenced
New Footpaths – Camelot Drive, Hayfield Ave, Jamieson Road, Prominent Rise	Complete
Park Road Drain (Stormwater)	Planning and Design
Peachey Road/Curtis Road Right Turn Lane Extension	Complete
Pedestrian Crossing Installation – Chivell Street, Vincent Street, Main Terrace	Complete
New Pram Ramp Installations	Complete
Stebonheath Culvert	Complete

* Concept planning and community engagement

**The Curtis Road / Frisby Road Intersection Upgrade has been deferred to enable the State Government's Curtis Road Planning Study to consider a more sustainable design.

Playford Growth Areas Infrastructure

In 2010, the South Australian Government prepared the 30-Year Plan for Greater Metropolitan Adelaide. This Plan identified the City of Playford as the centre of residential growth in northern metropolitan Adelaide. Primary production land in Angle Vale, Virginia and Playford North was rezoned in 2013/14 as residential land, in what became known as the Playford Growth Areas. As part of the rezoning, agreements known as Infrastructure Deeds, were negotiated with landowners and the State Government. These Deeds set out the legal arrangements between landowners, Council and the State Government and identified required infrastructure, costs and the mechanisms for delivery between the various parties to the Deeds.

Deeds cover social, transport and stormwater infrastructure, and require Council and the State Government to report on an annual basis the funds raised within the Growth Areas and any expenditure of the funds.

Council is the Administering Body for the **social** and **stormwater** deeds and the tables below show the status of the funds for 2022/23.

Year in review

Social Infrastructure Deeds

Virginia	Amount	
Contributions received into the Fund 2022/23	\$22,023	
Expenditure from the Fund 2022/23	\$0	
Interest 2022/23	\$4,278	
2022/23 Total	\$26,301	
Whole of life total contributions received into the Fund (up to 30 June 2023)		\$151,473
Total Expenditure from the Fund (up to 30 June 2023)		\$0
Total Interest (up to 30 June 2023)		\$7,999
Balance of Fund (up to 30 June 2023)		\$159,472

Angle Vale	Amount	
Contributions received into the Fund 2022/23	\$440,193	
Expenditure from the Fund 2022/23	(\$1,667)	
Interest 2022/23	\$36,592	
2022/23 Total	\$475,118	
Whole of life total contributions received into the Fund (up to 30 June 2023)		\$1,450,028
Total Expenditure from the Fund (up to 30 June 2023)		(\$1,667)
Total Interest (up to 30 June 2023)		\$44,871
Balance of Fund (up to 30 June 2023)		\$1,493,232

- Whilst there was limited expenditure under the Angle Vale Social Deed, Council was able to secure land for the Angle Vale Community Centre, with a concept design for this facility to be developed in 2023/24.

Playford North Extension	Amount	
Contributions received into the Fund 2022/23	\$166,922	
Expenditure from the Fund 2022/23	\$0	
Interest 2022/23	\$8,470	
2022/23 Total	\$175,392	
Whole of life total contributions received into the Fund (up to 30 June 2023)		\$368,691
Total Expenditure from the Fund (up to 30 June 2023)		\$0
Total Interest (up to 30 June 2023)		\$10,759
Balance of Fund (up to 30 June 2023)		\$379,450

Year in review

Stormwater Infrastructure Deeds

The framework for the necessary stormwater and flood mitigation works in the three Playford Growth Areas are guided by Growth Area Stormwater Management Plans (SMPs). These SMPs prescribe a range of works on both private and public land.

As part of the land division development assessment process, the majority of SMP works are undertaken by private parties as negotiated works-in-kind. For example, in 2022/23 a developer commenced Stage 2 of the Broadacres Drive Regional Outfall Drain with this developer to complete this stage shortly.

These works are not accounted for in the tables below but play a critical role in realising the Growth Area SMPs, which in turn allows development to continue to take place in the Growth Areas and provide the necessary protections for the community.

Virginia	Amount	
Contributions received into the Fund 2022/23	\$0	
Expenditure from the Fund 2022/23	(\$339)	
Interest 2022/23	(\$4,536)	
2022/23 Total	(\$4,875)	
Whole of life total contributions received into the Fund (up to 30 June 2023)		\$150,000
Total Expenditure from the Fund (up to 30 June 2023)		(\$301,328)
Total Interest (up to 30 June 2023)		(\$5,855)
Balance of Fund (up to 30 June 2023)		(\$157,183)

Angle Vale	Amount	
Contributions received into the Fund 2022/23	\$893,960	
Expenditure from the Fund 2022/23	(\$113,107)	
Interest	\$2,950	
2022/23 Total	\$783,803	
Whole of life total contributions received into the Fund (up to 30 June 2023)		\$1,293,960
Total Expenditure from the Fund (up to 30 June 2023)		(\$790,942)
Total Interest (up to 30 June 2023)		\$1,479
Balance of Fund (up to 30 June 2023)		\$504,497

- Work has been undertaken to finalise the Broadacres Drive Regional Outfall Drain detailed design under the Angle Vale Stormwater Deed. As identified above, a developer has constructed portion of Stage 2 of the Outfall Drain along Curtis Road with plans to continue this construction through to Broadacres Drive.

Year in review

Playford North Extension	Amount	
Contributions received into the Fund 2022/23	\$0	
Expenditure from the Fund 2022/23	(\$10,680)	
Interest	(\$17,446)	
2022/23 Total	(\$28,126)	
Whole of life total contributions received into the Fund (up to 30 June 2023)		\$0
Total Expenditure from the Fund (up to 30 June 2023)		(\$589,107)
Total Interest (up to 30 June 2023)		(\$20,390)
Balance of Fund (up to 30 June 2023)		(\$609,497)

- Work was undertaken to vary the Stormwater Management Plan for Playford North Extension East. Work has continued on the detailed design of the Playford North Extension West NEXY Swale Design with this detailed design to be completed in 2023/24.

Transport Infrastructure Deeds

The Department for Infrastructure and Transport (DIT) is the Administering Body for the transport deeds and the tables below show the status of the funds for 2022/23.

Angle Vale	Amount	
Contributions received into the Fund 2022/23	\$3,146,000	
Expenditure from the Fund 2022/23	(\$1,321,000)	
2022/23 Total	\$1,825,000	
Whole of life total contributions received into the Fund (up to 30 June 2023)		\$12,140,000
Total Expenditure from the Fund (up to 30 June 2023)		(\$3,558,000)
Balance of Fund (up to 30 June 2023)		\$8,582,000

Works undertaken by DIT in 2022/23:

- AV13 – Curtis Road/Heaslip Road roundabout. Detailed design continuing.
- AV14 – Heaslip Road upgrade. Concept planning and design commenced.
- AV15 – Heaslip Road/Saverio Boulevard. Construction of a single lane roundabout completed.
- AV18 – Heaslip Road (North) upgrade. Design work complete. Construction commenced and anticipated to be complete in 2023/24.
- AV23 – Frisby Road upgrade. Concept planning and design commenced.

Year in review

Playford North Extension		Amount
Contributions received into the Fund 2022/23	\$888,000	
Expenditure from the Fund 2022/23	(\$24,000)	
2022/23 Total	\$864,000	
Whole of life total contributions received into the Fund (up to 30 June 2023)		\$2,214,000
Total Expenditure from the Fund (up to 30 June 2023)		(\$24,000)
Balance of Fund (up to 30 June 2023)		\$2,190,000

Works undertaken by DIT in 2022/23:

- PN7 – Stebonheath Road roundabout. Construction commenced and anticipated to be complete in 2023/24.

Virginia		Amount
Contributions received into the Fund 2022/23	\$ 727,000	
Expenditure from the Fund 2022/23	(\$599,000)	
2022/23 Total	\$128,000	
Whole of life total contributions received into the Fund (up to 30 June 2023)		\$3,107,000
Total Expenditure from the Fund (up to 30 June 2023)		(\$599,000)
Balance of Fund (up to 30 June 2023)		\$2,508,000

Works undertaken by DIT in 2022/23:

- V16 – Old Port Wakefield Road / McEvoy Road roundabout. Construction commenced and anticipated to be complete in 2023/24.

Financial snapshot

Council is committed to delivering long-term financial sustainability, with a focus on producing a sustainable operating surplus position, effectively managing debt and sustainably growing assets and services.



Financial snapshot

Financial Snapshot

2022/23 Performance

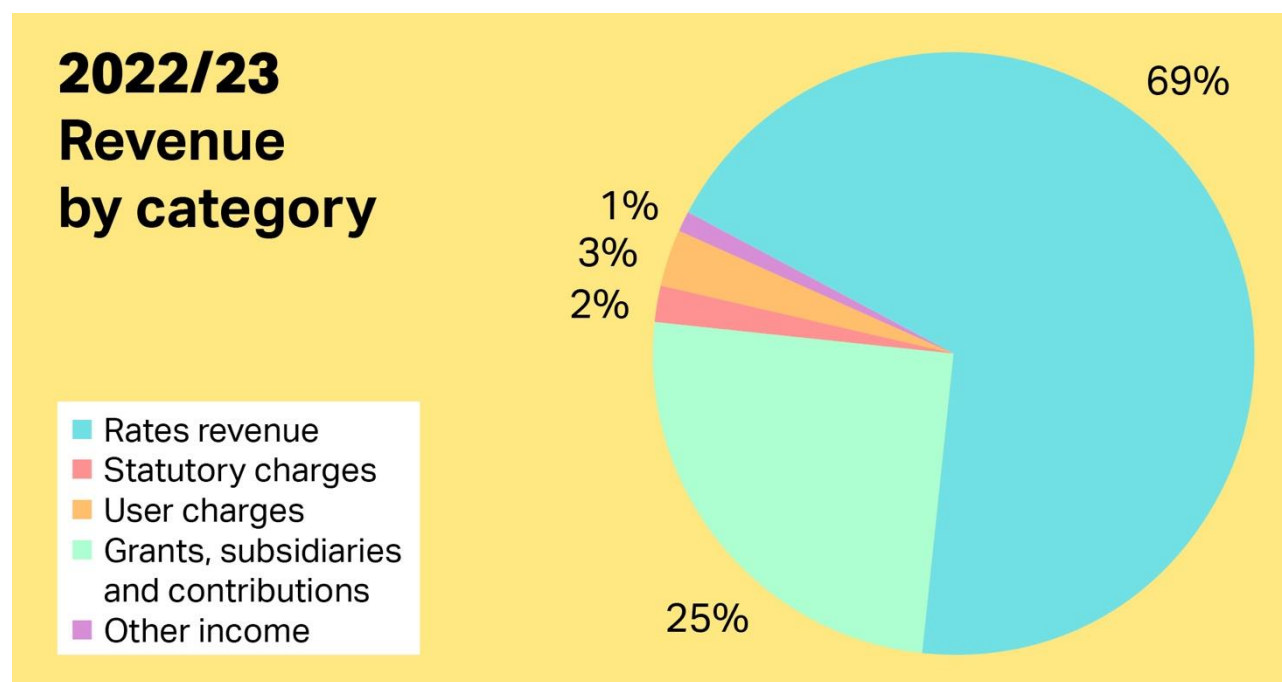
Item	2022/23 Actual \$M
Operating income	133.3
Operating expenses	116.3
Operating result	17.0

The operating surplus for 2022/23 is \$17.0M against an original budgeted surplus of \$1.9M. This favourable result is mainly due to brought forward allocation of Federal Government Grants of \$15.3M, additional developer contributions, employee cost savings, interest savings and short term operational savings related to delays in capital projects.

Revenue was higher than 2021/22 by \$9.1M, largely due to Council receiving higher than anticipated developer contributions and grants of \$3.5M, increased rate revenue of \$5.4M associated with growth and new services and increased reimbursements of \$0.2M.

Actual operating expenses have increased from 2021/22 by \$7.6M. The increase in operating costs is largely due to higher depreciation and material costs.

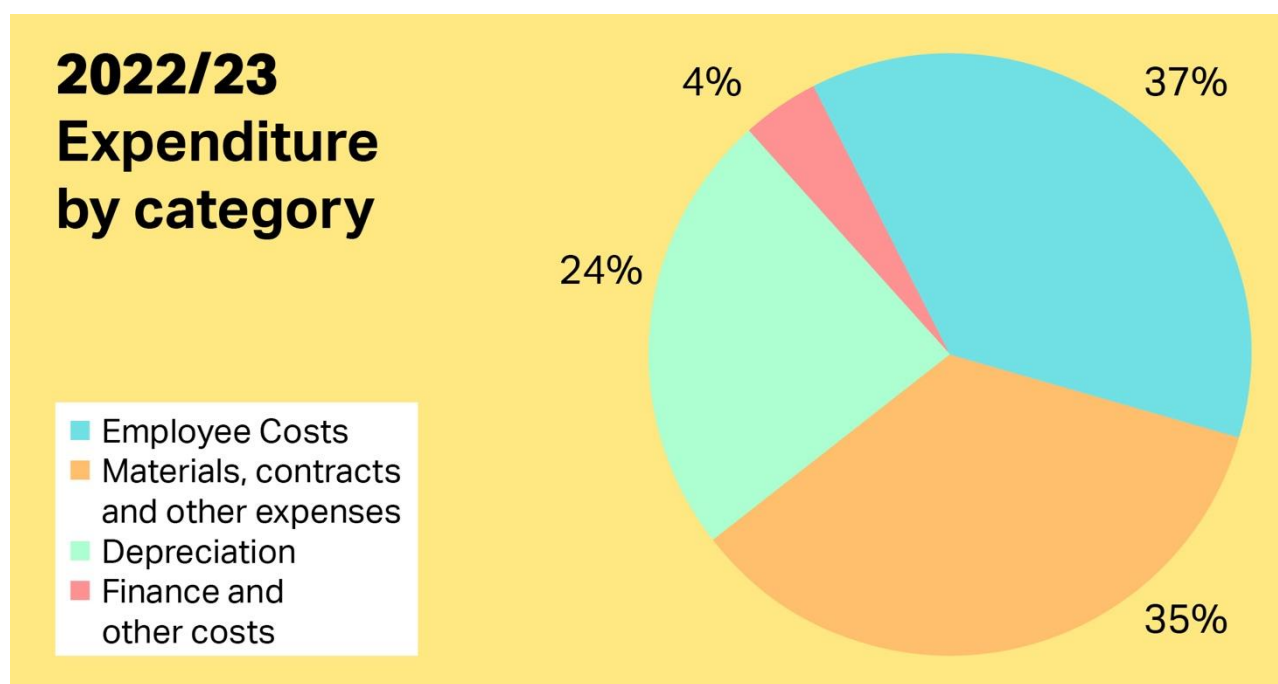
Where Council's money comes from



The City of Playford received income of \$133.3M in 2022/23. The main sources of revenue were rates revenue (commercial and residential) of \$91.7M, and grants, subsidies and contributions totalling \$32.7M. The balance of \$8.9M was generated through statutory charges, user charges and other minor sources.

Financial snapshot

What Council's money was spent on



The City of Playford spent \$116.3M on delivering services in 2022/23. Operating expenses included employee and labour hire costs of \$42.8M, materials, contracts and general expenses of \$41.2M, depreciation of \$28M and finance and other costs \$4.3M.

Measuring our performance

A range of performance measures and financial targets help track our progress as we deliver against the Annual Business Plan and Budget.



Measuring our performance

Playford Community Survey

The Playford Community Survey is a key part of Council's commitment to listen effectively to community experiences about living, working, studying and visiting our city. In 2021, we undertook a major review of our annual survey to improve the experience and accessibility for our community and collect more meaningful feedback. Part of this review also included aligning questions to our Strategic Plan themes to increase our community's understanding of the work being undertaken by Council.

Each survey includes a series of questions under each Community Theme and an overall rating which helps Council track community experience, perceptions and sentiment over the last three years. The survey also assists Council to track and review services, plans and strategies, and provide data for reports and presentations. It also shapes how Council engages with the community on topics and matters, inform CEO key performance indicators and track Council performance in Annual Reports like this one.

What we heard in the 2023 Playford Community Survey

In 2023, the survey replicated the more comprehensive 2021 survey to measure experience against these original benchmarks. Feedback was collected online, over the phone and through field work across the city. Over 1400 members of the Playford community shared their thoughts and experiences, with average ratings out of five for each Community Theme illustrated below. The average Community Sentiment is also shown below and represents community trust and confidence in Council, as well as satisfaction with Council over the past 12 months.



Measuring our performance

Financial Sustainability

Council includes its financial strategies, objectives and targets in a Long Term Financial Plan (LTFP). This plan has direct links to all Council strategic plans including the Strategic Asset Management Plan, Playford Community Vision 2043 and Annual Business Plan.

The table below summarises the results for the 2022/23 financial year. Some of the ratios are outside the target range due to additional developer contributions and grant funding, as noted in the comments.

The 2022/23 LTFP shows that over the next 10 years, Council will maintain a solid financial position with the 10-year average, with all financial indicators falling within the target range over the long term.

For the 2022/23 period, the following financial indicators apply.

Financial Indicator	Explanation	2022/23 Actual	Target	Comments
Operating Surplus Ratio	<i>Performance Indicator</i> This ratio expresses Council's operating result as a percentage of Council's total income.	12.8% 2.7% adjusted ¹	1%-10%	Above target range due to the one-off effects of additional developer contributions and grant funding for capital projects.
Cash Flow from Operations Ratio	<i>Performance Indicator</i> The cash generated each year from operations compared to the 10 year average requirements in the Strategic Asset Management Plan. This ratio measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	210.3% 179.7% adjusted ²	Between 90% and 110%	The unadjusted ratio includes developer contributions and once off grant funding for capital projects which are quarantined by Council for investment in new community assets. The adjusted ratio is outside the target range as our cash flow from operations exceed the amount that Council plans to spending on asset renewal over the next 10 years. Council collects these funds now to ensures each generation pays equally for the renewal of our assets over time.
Asset Renewal Funding Ratio	<i>Infrastructure Indicator</i> This ratio shows whether or not Council is replacing assets at the rate as required in the Strategic Asset Management Plan.	65%	Between 90% and 110%	Below target range due to delays in a number of asset renewal programs. This is a temporary short term delay, and the required renewal work is planned to be completed in 2023/24 to take us back into the target range.
Net Financial Liabilities Ratio	<i>Debt Indicator</i> This ratio shows net financial liabilities as a percentage of Total Operating Income.	75% 90% adjusted ²	50%-160%	Within target range.

¹ Prepayment of Financial Assistance Grants and adjustments for developer contributions and grant payments recognised under accounting standards as operating income but utilised for capital and future capital spend.

² Prepayment of Financial Assistance Grants

Measuring our performance

Financial Indicator	Explanation	2022/23 Actual	Target	Comments
Interest Expense Cover Ratio	<i>Debt Indicator</i> This ratio shows how much rate income is used to pay interest on borrowings.	4.2%	4%-8%	Within target range.

Your Council

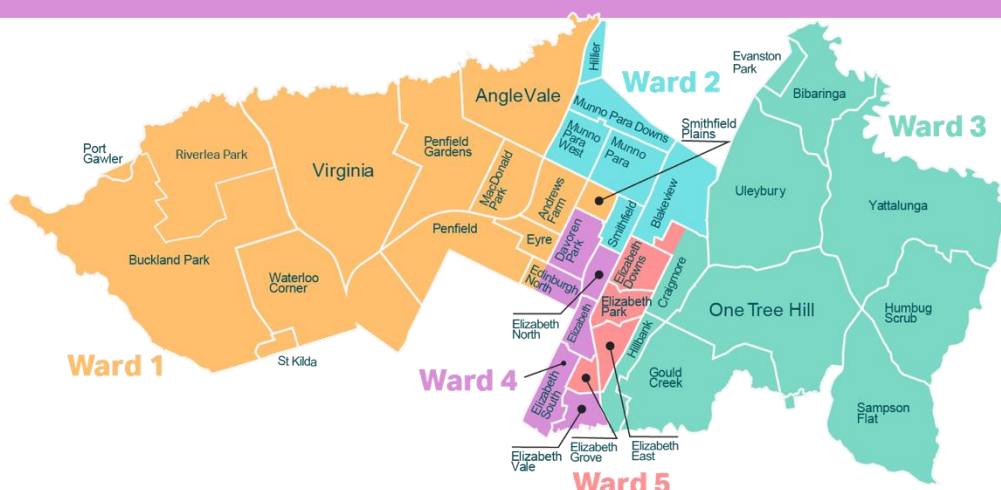
The City of Playford is divided into five wards, with a Mayor and 15 Councillors. Each ward is represented by three Councillors. The ward boundaries endeavour to provide an equal number of electors represented by a Councillor.



Your Council



Mayor Glenn Docherty



Cr Peter Rentoulis
Deputy Mayor



Cr Rebecca Vandeppear



Cr Clint Marsh

Ward 1 covers the suburbs of Angle Vale, Buckland Park, Virginia, Eyre, Penfield, Penfield Gardens, MacDonald Park, Andrews Farm, Riverlea Park and Smithfield Plains; and part of the suburbs of Edinburgh North and Waterloo Corner.



Cr Jane Onuzans



Cr Gay Smallwood-Smith



Cr Chantelle Karsen

Ward 2 covers the suburbs of Munno Para Downs, Munno Para West, Munno Para, Smithfield and Blakeview; and part of the suburb of Hillier.



Cr Andrew Craig



Cr Tanya Smiljanic



Cr David Kerrison

Ward 3 covers the suburbs of Hillbank, Gould Creek, One Tree Hill, Sampson Flat, Humbug Scrub, Uleybury, Yattalunga and Bibaringa; and part of the suburbs of Craigmore and Evanston Park.



Cr Marilyn Baker



Cr Katrina Stroet



Cr Zahra Bayani

Ward 4 covers the suburbs of Davoren Park, Elizabeth North, Elizabeth, Elizabeth South and Elizabeth Vale; and part of the suburb of Edinburgh North.



Cr Misty Norris



Cr Akram Arifi



Cr Shirley Halls

Ward 5 covers the suburbs of Elizabeth Downs, Elizabeth Park, Elizabeth East and Elizabeth Grove; and part of the suburb of Craigmore.

Your Council

Local Government Elections 2022

Local Government Elections took place in 2022. Voter turnout increased from 25.7% in 2018 to 28.14% in 2022.

52 candidates contested the 16 vacancies with the successful candidates taking the Oath of Office on 21 November 2022.

The terms of Councillors Coppins, Gossink, Ryan and Tame concluded on 18 November 2022, following the declaration of the poll for the 2022 Local Government Elections.

Council Members and Representation

The table below shows Council's representation quota and the average representative quota for councils of a similar size and type in South Australia.

Council	Council Members	Electors	Rep. Quota	Number of Wards	Ward Quota
Playford	16	69426	4339	5	4628
Tea Tree Gully	13	74704	5746	6	6225
Onkaparinga	13	132502	10192	6	11041
Salisbury	15	98481	6565	7	7034
Marion	13	68260	5250	6	5688
Charles Sturt	17	90356	5315	8	5647
Port Adelaide Enfield	18	89660	4981	7	5274
Adelaide	12	30415	2534	3	2765

- Data Source: Electoral Commission SA 2023 (made available via Local Government Association)
- Representation Quota = number of electors divided by number of Councillors and the Mayor
- Ward Quota = number of electors divided by the number of Councillors representing wards
- *Refer to www.ecsa.gov.au for ward quota structure information

The City of Playford last completed a representation review on 16 October 2017. The next period of review will be April 2024 to April 2025.

The public will be informed of the preparation of the representation options paper and invited to make written submissions when this occurs.

Council Member Allowances and Benefits

Council Members receive an allowance for discharging their official functions and duties as provided for under Section 76 of the *Local Government Act 1999*. Allowances are adjusted by the Remuneration Tribunal of South Australia each November.

In addition to the allowance paid to Council Members, the *Local Government Act 1999* also provides for the reimbursement of certain expenses; provision of facilities and support; and training and development activities to assist Members in performing or discharging official functions and duties. These supports are detailed in the Council Member Support Policy and Procedure and the Council Member Training and Development Policy and Procedure and include:

Your Council

- Provision of technology (mobile phone/iPad) and reimbursement of expenses where a Council Member utilises their personal internet and/or mobile phone service.
- Reimbursement for travel and childcare expenses when undertaking Council business.
- Training and development activities including seminars, conferences, and short courses.

The Mayor has access to a vehicle for Council business and civic duties and is also provided with office space and administrative support. Additional supports provided to the Mayor are detailed in the Mayor Support Procedure.

Council Member	2022/23 Allowance	Council Member	2022/23 Allowance
Mayor Glenn Docherty	\$90,313	Cr Jane Onuzans	\$22,578
Cr Akram Arifi	\$22,578	Cr Peter Rentoulis*	\$28,017
Cr Marilyn Baker	\$22,578	Cr Gay Smallwood-Smith	\$22,578
Cr Zahra Bayani	\$14,268	Cr Tanya Smiljanic	\$14,268
Cr Andrew Craig	\$22,578	Cr Katrina Stroet	\$22,578
Cr Shirley Halls	\$22,578	Cr Rebecca Vandeppear	\$14,268
Cr Chantelle Karlsen	\$14,268	Cr Stephen Coppins	\$8,311
Cr David Kerrison	\$22,578	Cr Veronica Gossink	\$8,311
Cr Clint Marsh**	\$27,909	Cr Dennis Ryan	\$8,311
Cr Misty Norris	\$22,578	Cr Cathy-Jo Tame	\$8,311

■ Councillors who served until the Local Government Elections in November 2022.

*Includes allowance received as Deputy Mayor

**Includes allowance received as presiding member of Strategy and Services Committee

Independent Member Sitting Fees

Independent Members on the Corporate Governance Committee and Council Assessment Panel are paid a sitting fee for meetings they attend.

Meeting	Chair Sitting Fee	Member Sitting Fee
Corporate Governance Committee (July – November)	\$594	\$475
Corporate Governance Committee (December – June)	\$687.50	\$550
Council Assessment Panel	\$563	\$450

Your Council

Council and Committee Structure

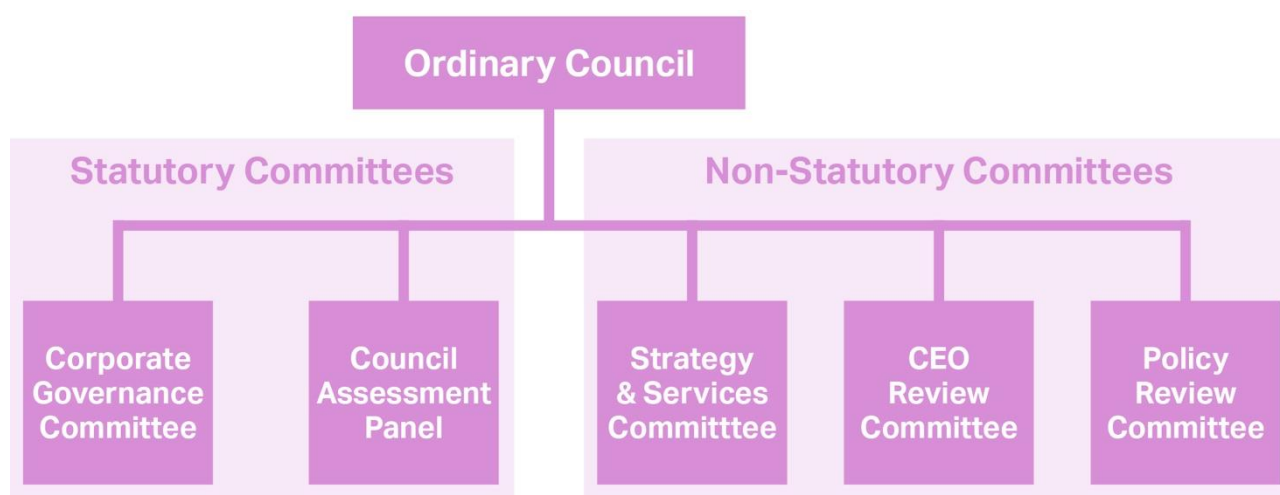
Council has established a number of statutory and non-statutory committees to assist with its decision-making. The committee structure is detailed below.

Statutory Committees:

- Council Assessment Panel
- Corporate Governance Committee³

Non-statutory Committees:

- Strategy & Services Committee
- Chief Executive Officer Review Committee
- Policy Review Committee



Council / Committee Membership

Council Member	Council / Committee
Mayor Glenn Docherty	Ordinary Council Strategy & Services Committee CEO Review Committee – Presiding Member Policy Review Committee – Presiding Member Corporate Governance Committee
Cr Akram Arifi	Ordinary Council Strategy & Services Committee
Cr Marilyn Baker	Ordinary Council Strategy & Services Committee CEO Review Committee
Cr Zahra Bayani	Ordinary Council Strategy & Services Committee
Cr Andrew Craig	Ordinary Council Strategy & Services Committee

³. In accordance with Section 126 of the *Local Government Act* 1999, the Corporate Governance Committee has also been appointed as the Audit Committee.

Your Council

Council Member	Council / Committee
Cr Shirley Halls	Ordinary Council Strategy & Services Committee Corporate Governance Committee
Cr Chantelle Karlsen	Ordinary Council Strategy & Services Committee
Cr David Kerrison	Ordinary Council Strategy & Services Committee Policy Review Committee (until November 2022)
Cr Clint Marsh	Ordinary Council Strategy & Services Committee - Presiding Member Policy Review Committee
Cr Misty Norris	Ordinary Council Strategy & Services Committee Council Assessment Panel Policy Review Committee
Cr Jane Onuzans	Ordinary Council Strategy & Services Committee Corporate Governance Committee - Deputy Member (from November 2022) Council Assessment Panel – Deputy Member (from November 2022) Policy Review Committee (from November 2022)
Cr Peter Rentoulis	Ordinary Council Strategy & Services Committee CEO Review Committee
Cr Gay Smallwood-Smith	Ordinary Council Strategy & Services Committee CEO Review Committee (from November 2022)
Cr Tanya Smiljanic	Ordinary Council Strategy & Services Committee
Cr Katrina Stroet	Ordinary Council Strategy & Services Committee Council Assessment Panel – Deputy Member (until November 2022)
Cr Rebecca Vandeppear	Ordinary Council Strategy & Services Committee
Cr Stephen Coppins	Ordinary Council Strategy & Services Committee
Cr Veronica Gossink	Ordinary Council Strategy & Services Committee
Cr Dennis Ryan	Ordinary Council Strategy & Services Committee CEO Review Committee (until November 2022)
Cr Cathy-Jo Tame	Ordinary Council Strategy & Services Committee

 Councillors who served until the Local Government Elections in November 2022.

Your Council

Council Meetings

In 2022/23 Council met on 12 occasions.

Council Meeting Attendance

Council Member	Attendance Council Meetings	Council Member	Attendance Council Meetings
Mayor Glenn Docherty	12/12	Cr Jane Onuzans	12/12
Cr Akram Arifi	12/12	Cr Peter Rentoulis	12/12
Cr Marilyn Baker	12/12	Cr Gay Smallwood-Smith	12/12
Cr Zahra Bayani	7/8	Cr Tanya Smiljanic	8/8
Cr Andrew Craig	12/12	Cr Katrina Stroet	12/12
Cr Shirley Halls	10/12	Cr Rebecca Vandeppear	8/8
Cr Chantelle Karlsen	8/8	Cr Stephen Coppins	4/4
Cr David Kerrison	12/12	Cr Veronica Gossink	4/4
Cr Clint Marsh	12/12	Cr Dennis Ryan	3/4
Cr Misty Norris	12/12	Cr Cathy-Jo Tame	4/4

 Councillors who served until the Local Government Elections in November 2022.

Information Sessions

In 2022/23, 27 Information Sessions were held in accordance with Section 90A of the *Local Government Act 1999*.

Confidentiality

As prescribed by the *Local Government Act 1999*, matters of a confidential nature may be discussed at closed Council and Committee meetings. As per the *Planning, Development and Infrastructure Act 2016*, the public may be excluded from meetings of the Council Assessment Panel.

During 2022/23, there were 51 occasions where a Committee or Council were satisfied it was necessary to exclude the public and consider items in confidence.

Your Council

Confidential Orders made under Section 90(2)			Section 90 (3) provision
Meeting	Date	Subject	
Strategy and Services Committee	12/07/22	Central District Football Club Strategy	b
Ordinary Council	26/07/22	Central District Football Club Strategy	b
Ordinary Council	26/07/22	Request for Internal Review of a Council Decision	a
Ordinary Council	26/07/22	Code of Conduct Matter	a
Corporate Governance Committee	02/08/22	CBD Development Update	d
CEO Review Committee	08/08/22	CEO Performance Assessment 2021/2022	a
CEO Review Committee	08/08/22	CEO Annual Remuneration and Position Description Review 2022	a
Strategy and Services Committee	09/08/22	Health Precinct Strategy - Lot 144 John Rice Avenue	b
Ordinary Council	23/08/22	CEO Performance Assessment 2021/2022	a
Ordinary Council	23/08/22	CEO Annual Remuneration and Position Description Review 2022	a
Ordinary Council	23/08/22	Health Precinct Strategy - Lot 144 John Rice Avenue	b
Ordinary Council	23/08/22	CBD Development Strategy	b
Ordinary Council	23/08/22	Angle Vale Community Sports Centre - Stage 5A	d, k
Ordinary Council	23/08/22	Internal Review of a Council Decision	a
Corporate Governance Committee	14/09/22	Internal Audit – Internal Controls	a, f
Corporate Governance Committee	04/10/22	Chief Executive Officer Update	i
Corporate Governance Committee	04/10/22	Findings of External Audit	b
Strategy and Services Committee	11/10/22	Repurposing Assets Update	b
Corporate Governance Committee	05/12/22	Chief Executive Officers Update	i
Corporate Governance Committee	05/12/22	CBD Development Update	b, d

Your Council

Confidential Orders made under Section 90(2)			Section 90 (3) provision
Meeting	Date	Subject	
CEO Review Committee	06/12/22	Quarter One Review progress of the Chief Executive Officer KPI's	a, b, d
CEO Review Committee	06/12/22	Extension of CEO Review Service Provider	b
Corporate Governance Committee	07/02/23	Chief Executive Officers Update	b, i
Corporate Governance Committee	07/02/23	Long Term Financial Plan 23/24	b
CEO Review Committee	13/02/23	Quarter Two - Review progress of the CEO's KPIs and half year financials to date	a, b, d
Strategy and Services Committee	14/02/23	Proposed Closure of Portion of Road Reserve – Lot 20 Old Port Wakefield Road Virginia	b
Strategy and Services Committee	14/02/23	Gawler River Flood Management Business Case	b
Strategy and Services Committee	14/02/23	Repurposing Assets Update	b
Strategy and Services Committee	14/02/23	Riverlea Update	d
Ordinary Council	28/02/23	Proposed Closure of Portion of Road Reserve – Lot 20 Old Port Wakefield Road Virginia	b
Ordinary Council	28/02/23	Gawler River Flood Management Business Case	b
Ordinary Council	28/02/23	Health Precinct Strategy – Lot 144 John Rice Avenue	b
Ordinary Council	28/02/23	Upgrade of Mark Road Verge, Elizabeth South	b
Ordinary Council	28/02/23	Draft 2023/24 Annual Business Plan and Budget – New Projects and Services	b
Strategy and Services Committee	14/03/23	Virginia Horticulture Centre	d
Strategy and Services Committee	14/03/23	Civic Centre Café	b
Ordinary Council	28/03/23	Question on Notice – Playford Community Christmas Carols Costing	d
Ordinary Council	28/03/23	Virginia Horticulture Centre	d

Your Council

Confidential Orders made under Section 90(2)			Section 90 (3) provision
Meeting	Date	Subject	
Ordinary Council	28/03/23	Local Roads and Community Infrastructure Program (LRCI) – Phase 4	b
Corporate Governance Committee	04/04/23	2023/24 Draft Annual Business Plan and Long Term Financial Plan	b
Strategy and Services Committee	11/04/23	Repurposing Assets Update	b
Ordinary Council	18/04/23	2023/24 Draft Annual Business Plan and Long Term Financial Plan	b
CEO Review Committee	08/05/23	Review of the Chief Executive Officer's Quarterly Performance	a
CEO Review Committee	08/05/23	Chief Executive Officer Contract	a
Strategy and Services Committee	09/05/23	2023/24 Rate Rebates	b
Strategy and Services Committee	09/05/23	Advocacy Update	b
Ordinary Council	23/05/23	2023/24 Rate Rebates	b
Ordinary Council	23/05/23	Chief Executive Officer Review Committee Report	a
Strategy and Services Committee	13/06/23	Strategic Land Purchase	a, b
Ordinary Council	27/06/23	Strategic Land Purchase	b
Ordinary Council	27/06/23	Chief Executive Officer Review Committee Report	a

During 2022/23, 16 of the Confidential Orders made under Section 90(2) above expired or were revoked during the financial year.

As of 30 June 2023, the total number of items remaining in confidence under Section 91(7) of the *Local Government Act 1999* stands at 196, excluding any orders made prior to 15 November 2010.

Internal Review of a Council Decision (Section 270 Review)

The Council, including the elected body and administration, make decisions every day which impact our community and customers. We are committed to open, responsive and accountable government which includes providing the opportunity for our community and customers, who may be adversely affected by our decisions, to request an internal review of a Council decision as per Section 270 of the *Local Government Act 1999*.

In 2022/23, one application was made to have a decision reviewed under Section 270 of the *Local Government Act 1999*.

Your Council

Area of Complaint	Type of Matter	Outcome
Council/Committee Decision	Code of conduct matter	All information was considered and reviewed. Original decision upheld.

Training and Development

During 2022/23, a number of Council Members represented the City of Playford at conferences, meetings, on organisations and attended training as shown below:

Council Member	Event
Mayor Glenn Docherty	Australian Local Government Association National General Assembly Australian Council of Local Government Local Government Association Annual General Meeting Local Government Association Ordinary General Meeting National Growth Areas Alliance Regional Development Forum
Cr Marilyn Baker	Northern Adelaide Waste Management Authority (<i>Deputy</i>)
Cr Shirley Halls	Australia Day Council of SA – Australian of the Year Luncheon Australian Institute of Traffic Planning & Management SA Road Safety Half Day Seminar Local Government Association Annual General Meeting Northern Adelaide Waste Management Authority National Growth Areas Alliance National Congress
Cr David Kerrison	Northern Adelaide Waste Management Authority (<i>Deputy</i>)
Cr Clint Marsh	Northern Adelaide Waste Management Authority Gawler River Floodplain Management Authority
Cr Misty Norris	Australian Local Government Association National General Assembly
Cr Peter Rentoulis	Gawler River Floodplain Management Authority
Cr Gay Smallwood-Smith	Australian Local Government Association National General Assembly Australia Day Council of SA – Australian of the Year Luncheon
Cr Katrina Stroet	Local Government Association Annual General Meeting

In accordance with Section 80A of the *Local Government Act 1999* and Regulation 8AA of the *Local Government (General) Regulations 2013*, Council Members are required to complete a leadership workshop and four mandatory training modules:

- Behaviour
- Civic
- Legal
- Strategy and Finance

In addition, the Mayor attended mandatory Principal Member training.

Your Council

In the 2022/23 period, nine Council Members successfully completed all Mandatory Training modules. Catch-up sessions are planned for completion prior to November 2023 for the remaining Council Members.

Registers, Codes and Policies

The following documents are available to the public on request, in accordance with the *Local Government Act 1999*:

Registers

- Council Member Register of Interests
- Council Member Allowances and Benefits Register
- Council Member Gifts and Benefits
- Council Member Training and Development
- Officers Register of Salaries
- Fees and Charges
- Community Management Plans
- City of Playford Public Road Register
- By Laws

Codes

- Code of Practice for Public Access to Meetings and Meeting Documents
- Code of Practice for Council and Committee Meetings
- Code of Conduct for Council Employees

Statutory Policies

- Prudential Management Policy
- Procurement Policy
- Community Engagement Policy
- Behavioural Management Policy
- Council Member Support Policy
- Council Member Training and Development Policy
- Naming of Assets Policy
- Complaints Handling Policy

Local Government (Elections) Act 1999

- Part 14 Campaign Donation Returns prepared by candidates.

Freedom of Information Act

- Section 9 Information Statement.

Your Council

Travel

A summary of interstate travel undertaken by Council Members in 2022/23 is shown below:

Council Member	Travel Details	Cost
Mayor Glenn Docherty	National Growth Areas Alliance Annual Member's Meeting – Canberra Australian Local Government Association Annual General Meeting – Canberra	\$2,037.36
Cr Misty Norris	Australian Local Government Association Annual General Meeting – Canberra	\$1,455.88
Cr Gay Smallwood-Smith	Australian Local Government Association Annual General Meeting – Canberra	\$1,497.04
Total		\$4,990.28

Gifts

Council Members did not receive any gifts above \$50 funded in whole or in part by Council in 2022/23.

Member Behaviour

There were no contraventions for 2022/23 and no complaints were referred to the Behavioural Standards Panel. A total of \$1,740 was spent on dealing with complaints alleging contravention.

Community Engagement

Council recognises the role of community engagement and public consultation in helping to shape and test ideas and support decision making, leading to stronger outcomes (services, infrastructure, planning and programs) for the community.

In line with legislation and the City of Playford Community Engagement Policy, the following public engagements took place in 2022/23:

July/August 2022	<ul style="list-style-type: none"> By-laws Review Gould Road Reserve Upgrade Pete Smith Reserve Upgrade
October/November 2022	<ul style="list-style-type: none"> Dwight Reserve North Upgrade Peerless Road Reserve, Munno Para West
November/December 2022	<ul style="list-style-type: none"> McGilp Recreation Park Upgrade Blakeview Traffic Study
April/May 2023	<ul style="list-style-type: none"> Annual Business Plan and Budget 2023/24 Long Term Financial Plan 2023/24

Your Council

- Strategic Asset Management Plan 2023/24
- Rating Policy and Procedure
- Rate Rebate Policy and Procedure
- Code of Practice: Public Access to Meetings and Meeting Documents
- Enforcement Policy

Tendering Arrangements

We are committed to ensuring that our competitive tendering activities provide best value to our community and are undertaken in an open, honest and accountable manner. All tendering is managed within the following principles, outlined in our Procurement Policy:

- Promoting open and fair competition
- Valuing accountability and transparency
- Achieving value for money
- Fostering environmental sustainability
- Commitment to Industry Participation Principals
- Commitment to protecting human health, safety and welfare
- Ensuring our processes are compliant with relevant legislation and regulations

National Competition Policy

Competitive neutrality is one of the key principles of the National Competition Policy. The principle is based on the concept of a level playing field for people competing in business and related to situations where there is, or is the potential for, competition between the private and public sectors.

Councils are required to identify what its business activities are and disclose these activities in two categories. Category One (annual gross operating income greater than \$2 million per year) and Category Two (annual gross operating income less than \$2 million per year).

There are no Category One business activities operated by the City of Playford.

In 2022/23 the City of Playford had the following significant (Category Two) business activities:

- Food Co-Operatives
- Water Business Unit
- Shedley Café
- Windsor Car Park
- John McVeity Centre
- Commonwealth Housing Support Program (CHSP)

Councils are required to identify the review and reform of by-laws which restrict competition, including proposals for new by-laws.

In 2022/23 the City of Playford reviewed the following by-laws and determined that they have the potential to restrict competition:

- By-Law 2 – Moveable Signs By-Law 2022
- By-Law 3 – Local Government Land By-Law 2022
- By-Law 6 – Bird Scaring Devices By-Law 2022
- By-Law 7 – Roads By-Law 2022
- By-Law 8 – Waste Management By-Law 2022

No complaints were made to the State Competition Commissioner regarding the City of Playford.

Your Council

Auditors Payment

The expenditure for external audit fees was \$33,825 (excl. GST) and this amount was included in the 2022/23 financial statements. There was no other remuneration payable.

Financial Assistance Grants

The South Australian Grants Commission is responsible for the distribution of Commonwealth Financial Assistance Grants to councils in accordance with State and Federal legislative requirements.

Council has a significant reliance on Federal Assistance Grants (FAGs) with approximately 12% of total operating revenue (adjusted) coming from this source. Allocation of the grants is based on a complex formula involving analysing Council's income and expenses with State averages and other factors such as our demographic profile, the movement in our population relative to the movement in both South Australia's and Australia's population, and our community's ability to pay relative to other council communities.

During the 2022/23 financial year Council received \$3.9 million (28% allocation) of the 2022/23 grant and \$15.3 million (approx. 100% allocation) of the 2023/24 grant.

Credit Card Expenditure

Expenditure incurred on Council credit cards was \$775,099 (incl. GST) and this amount was included in the 2022/23 financial statements across a number of expense categories.

Legal Costs

The expenditure for legal fees was \$974,328 (excl. GST) and this amount was included in the 2022/23 financial statements. There was no other remuneration payable.

Community Reference Groups

The City of Playford's three informal reference groups have transitioned to 'action focused' groups. This allows our community more opportunities to connect with Council and each other and have their ideas and experiences considered, understood and heard. There are three reference groups: the Youth Advisory Committee, the Access and Social Inclusion Advisory Group and the Aboriginal and Torres Strait Islander Community Reference Group. Each of them has made progress in their respective journeys and has provided an important community voice on issues ranging from access, transport and homelessness.

Community Land

Community Land Management Plans identify the purpose and objectives of land held for community use in accordance with Section 196 of the *Local Government Act 1999*.

In 2022/23 the following community land had its classification revoked for alternative use:

- Portion of Piece 1003 Deposited Plan 77749 and Allotment 101 Deposited Plan 38605 at Davoren/Stebonheath Road, Smithfield Plains (adjoining the previously revoked portion of Stebonheath Park, Andrews Farm).

Ombudsman Report

The Office of the South Australian Ombudsman provides free, impartial, informal and timely resolution of complaints to promote fairness, openness and good public administration in South

Your Council

Australia. It assists with complaints about the administrative actions of local government and reviews decisions about Freedom of Information. The Ombudsman 2021/22 Annual Report can be accessed via www.ombudsman.sa.gov.au.

Freedom of Information

Requests for documents that are not already public (and are not listed as public documents under “Documents Held by Council”) will be considered under the *Freedom of Information Act 1991*. This does not guarantee access.

Requests are required to be in writing and addressed to the Freedom of Information Officer, City of Playford, 12 Bishopstone Road, Davoren Park, SA 5113.

Request for Access Forms are available from the following locations, and can be lodged together with the prescribed fee determined by Regulation (currently \$40.75, other processing fees may be applicable):

- Playford Civic Centre, Customer Service Counter, 10 Playford Boulevard, Elizabeth
- State Records of South Australia website Freedom of Information Application Form

Although the *Freedom of Information Act 1991* allows 30 days to review and respond to applications, Council endeavours to process them as quickly as possible.

Full information about City of Playford and Freedom of Information can be found on our website at www.playford.sa.gov.au.

Your Rights

The right exists to amend personal information of a document held by Council to ensure that personal information, which may be used by the Council, does not unfairly harm or misrepresent the person referred to.

A person can apply for the amendment of a Council document which they have already obtained, provided that:

- The document containing the personal information relates to the applicant only
- The information is available for use by Council in connection with its administrative functions
- The information is, in the person’s opinion, incomplete, incorrect, out of date or misleading

Access to documents may be available under other arrangements, in some circumstances, without the need to refer to provisions contained in the *Local Government Act 1999*.

Who to contact

Applications and enquiries relating to Freedom of Information matters may be directed to the Freedom of Information Officer between 9am and 5pm, Monday to Friday by telephone 8256 0227.

Freedom of Information Applications

Twelve applications were received under Freedom of Information legislation and 11 applications were assessed within 30 days in the 2022/23 year. One application was carried forward to the 2023/24 year. Seven applications were determined for full release. Four applications were refused; one for non-payment of fees, one as information did not exist and two under Clause 4 (public safety). No applications were received for either an internal review or for an external review by the Ombudsman. Council received applications on various topics including those related to complaints to Council, compliance matters, and infrastructure and development documentation.

Your Council

Freedom of Information Statements

For the purposes of Section 9(1) and (1a) of the *Freedom of Information Act 1991*, an information statement relating to the City of Playford is published on Council's website.

Rates

Rates are administered by each council in line with the *Local Government Act 1999* which allows some flexibility for each council to make decisions to suit its local community. The City of Playford Rating Policy and Procedure sets out Council's policy for setting and collecting rates from its community.

Rate Relief

Council applies rate remissions, concessions, postponements and rebates in accordance with the Act and its Rating and Rate Rebate Policies.

Remission of Rates – Hardship

Section 182 of the *Local Government Act 1999* permits a council to postpone or give remission on rates due to hardship and other defined reasons.

Seniors Rates Postponement

Seniors Rates Postponement allows ratepayers who hold a state government issued Seniors Card to postpone payment of Council rates amounts above \$500 per year until their property is sold, or eligibility ceases. This can assist eligible ratepayers who have a high level of equity in their home but are on limited incomes. Ongoing compounded monthly interest is applied to postponed amounts. Further information about the Seniors Rate Postponement Scheme is available on Council's website at www.playford.sa.gov.au

Discretionary Rebates

Council may consider an application and approve a rebate under its discretion in accordance with Section 166 of the *Local Government Act 1999*. Further information is detailed in the Rate Rebate Policy.

Hardship Policy

Council is committed to assisting customers who are experiencing financial hardship to manage their bills on an ongoing basis and to make payments in a mutually acceptable manner, helping ratepayers clear their outstanding and ongoing rates debt.

Ratepayers are encouraged to contact Council as soon as they become aware that they may be unable to meet their quarterly rates payment and if experiencing financial hardship.

Council's Hardship Policy provides options for ratepayers seeking rates relief due to hardship or extenuating circumstances. Council may refer the ratepayer to an accredited financial counsellor or negotiate a flexible affordable payment schedule through Centrepay or Direct Debit.

Local Nuisance and Litter Control Act and Regulations

The total number of complaints of local nuisance or littering received by Council reached 623(nuisance) and 3726 (litter) complaints.

There were 31 offences under the Act that were expiated, comprising of:

Your Council

Section	Number of expiations
Section 18(2)(a) causing local nuisance body corporate	3
Section 18(2)(a) causing local nuisance	4
Section 20 person must cease local nuisance if asked	0
Section 22(1)(b) disposing of litter over 50L	21
Section 22(1)(d) disposing of litter up to 50L (general)	2
Section 30(9) fail to comply with abatement notice	1

There were six nuisance abatement notices issued in relation to unsightly properties.

No offences under the Act were prosecuted. There were no civil penalties negotiated under Section 34 of the Act, nor applications by the Council to the Court for orders for civil penalties under Section 34 of the Act.

Our workforce

The City of Playford is focused on building sustainable foundations and places the community at the heart of everything we do. We provide a supportive and collaborative environment where employees feel engaged and connected to the work of the organisation, to each other, and the community.



Our workforce

Our Workforce

Strategic Aspiration

Our Strategic Aspiration is to support and foster the development of a workplace environment where all employees feel engaged and connected to the work of the organisation, to each other and the community.

Foundation Principles

Our Foundation Principles provide three clear boundaries that everyone in our organisation works within. Our three principles – **Full Disclosure**, **Do No Harm** and **Attend to the needs of others** – are non-negotiable and help create an environment where we can use our knowledge, skills and experience to genuinely contribute to the community we work in.

Full Disclosure means no surprises. Share the right information, with the right people, at the right time, so we can all do our jobs well. Talk about the risks, as well as all the opportunities. It's not about sharing everything with everyone but using your judgement to ensure all stakeholders have the information they need, when they need it.

Do No Harm. Do no physical or psychological harm. This means to people, but also extends to our assets, environment and our community. Be honest, respectful and ethical.

Attend to the needs of others. This is a commitment to taking care and diligence in all that we do, giving consideration not only to our own needs, but also how we can set others up for success at the same time. It is about pride in our work and looking to put the perception of Playford at the forefront of our actions. It means doing whatever it takes to get the job done even if it isn't your direct responsibility. It's thinking about our customers and what they need and beginning at the answer "yes".

Workforce Profile

As at 30 June 2023, City of Playford employed 465 employees from a broad demographic base. The headcount by position status, gender and FTE are as follows:

Status	Male	Female	Total	Full Time Equivalent (FTE)
On-going Full Time	201	102	303	303
On-going Part Time	9	50	59	40.75
Fixed Term Contract Full Time	28	24	52	52
Fixed Term Contract Part Time	5	14	19	12.75
Casual	16	16	32	-
Total	259	206	465	408.50

Our workforce

As at 30 June 2023, the Leadership Team consisted of the Chief Executive Officer, two General Managers and 52 Managers, responsible for leading our teams in delivering positive customer outcomes for the Playford Community:

Employee Categories	Male	Female	Total
CEO	1	0	1
General Managers	1	1	2
Senior Managers	7	6	13
Managers	20	19	39
Other Staff	230	180	410
Totals	259	206	465

Remuneration packages for members of the Executive Team (including the Chief Executive Officer and General Managers) ranged from \$234,874 to \$286,400 excluding superannuation contributions and may include a fully maintained vehicle or novated lease vehicle. They are provided with devices such as mobile phones, tablets and laptops as work tools in accordance with Council's ICT Acceptable Use Procedure.

Managers with the ability to incur private use of a Council vehicle pay the net vehicle costs from their salary in recognition that the vehicle is available for staff and volunteers to use as a 'pool vehicle' during business hours in accordance with Council's Motor Vehicle Fleet Management Procedure.

No bonuses or incentive payments are paid to any member of staff or management.

Our workforce



SAM GREEN

Chief Executive Officer

The Chief Executive Officer, in partnership with the Mayor and Councillors, is responsible for leading, managing and implementing efficient and effective services to the community. The CEO provides leadership and direction on behalf of the Council that promotes a positive culture for the benefit of its staff and the community; ensures the Council's statutory and governance obligations are met in a timely and effective manner; and drives the financial sustainability of Council through the development and implementation of appropriate strategic and operational financial plans.

Key areas of responsibility include: developing and maintaining a strong customer service focus for the organisation, maintaining a positive and collaborative working relationship with the Mayor and Councillors, Leadership and Strategy, Finance and Asset Management, People and Culture.



SIMON BLOM (Until 20 January 2023)

General Manager City Assets

The General Manager City Assets is responsible for a significant portfolio comprising two distinct components being the management of Council's \$1b asset portfolio and the program management of Council's key strategic projects. Key areas of responsibility include: providing sustainable and enjoyable parks, playgrounds, sports grounds, streetscapes, cycling and walking trails for the needs of a growing city, development of the northern CBD, fleet, infrastructure asset management, and property portfolios.

Asset Operations

- Service Development
- Buildings
- Fleet
- Operations
- Security

City Operations

- Support Services
- Roads & Stormwater
- Parks & Verges
- Parks & Landscapes
- Tree Services

Assets & Delivery

- Asset Management
- Asset Delivery

City Property

- Sports & Property
- Repurposing Assets



DALE WELSH

General Manager Strategy and Corporate

The General Manager Strategy and Corporate is responsible for a diverse portfolio, providing services to both internal and external stakeholders to deliver the strategic intent of Council. Key areas of responsibility include maintaining corporate functions such as financial services, organisational development, and information, technology and governance, as well as planning for the growth of the city through our corporate and city planning functions. The community engagement and experience teams seek to ensure greater connection with our community.

Financial Services

- Finance
- Procurement & Accounts Payable
- Rates

City and Corporate Planning Community Engagement and Experience

- Engagement and Insights
- Customer Contact
- Marketing, Communications and Events

Organisational Development

- HR Services
- Risk & WHS

Information, Technology and Governance

- ICT Service Delivery
- ICT Service Solutions
- Information Management
- Governance



TINA HUDSON

General Manager City Services

The General Manager City Services supports an extensive scope of service delivery to the community from education and training programs through to Development Services and Environmental Health.

Key areas of responsibility include: providing direct service delivery areas to the community through links to the NDIS and My Aged Care, library services, youth programs, community volunteers, waste management, environment sustainability and biodiversity, urban design and construction.

Development, Environment and Community Safety

- Building & Compliance
- Planning Services
- Engineering Services
- Regulatory Services
- Health & Immunisation
- Environment & Waste

Libraries, Civic Venues and Stretton

- Library Services
- Civic Venues
- Stretton Centre

Community Services

- Community Inclusion
- Community Development
- Creative Cultural
- Development

Our workforce

Diversity and Inclusion

The City of Playford is committed to embracing a diverse and inclusive workplace, with equal employment opportunities applying to each aspect of the employment life cycle without regard to race, colour, gender, marital status, religion, age, national origin or citizenship status, disability, sexual orientation, or any other protected characteristic as established by law.

Learning and Development

Following the implementation of the Learning and Development Framework, the City of Playford has continued to support and encourage staff engagement in training and development that is linked to workforce planning needs, their position, capability and professional growth, and to meet legislative requirements. Training programs have been delivered that align to the following:

Statutory Training – This training provides the opportunity for all employees to undertake training that is a specific legislated requirement for their position, such as licenses and tickets.

Mandatory Training - This training ensures our employees have training in the areas we have identified as high risk for the organisation, such as Vehicle Recovery, End Of Financial Year Payroll Training and Mental Health First Aid Training.

Corporate Training - This training identifies key areas of development for all employees to undertake across the organisation such as Leadership 101 programs including Report Writing, Business Risk & WHS Hazard & Incident Management, Cyber Security Awareness and Speaking to Lead.

Professional Development – This training is identified through talent mapping discussions and provides employees with development in identified areas to enable effective workforce and succession planning. This has included involvement in the Emerging Leaders Program, the Local Government Management Challenge and industry-specific corporate memberships, keeping our employees up to date with relevant information in their related discipline.

City of Playford have welcomed the return of traineeships and work experience placements, providing participants with an insightful and comprehensive opportunity to experience on-the-job training across Council.

Recruitment and Selection

The City of Playford considers recruitment to be a significant financial investment. We commit to investing the time required in effective workforce planning and recruitment processes to gather as much data as possible to be confident in the decision we make that each successful candidate is the right person for their role and we are the right organisation for our candidate.

We aim to recruit and select employees who demonstrate attributes that are consistent with our Foundation Principles and that will best meet the organisation's needs to deliver on our strategic objectives.

Work Health and Safety (WHS)

We believe that the health and wellbeing of our employees, and the people affected by the work that we do is a priority and must be considered during all work that is performed either directly by us, or on our behalf. Our employees and community are our most important assets, which is highlighted and reflected in our Foundation Principle of **Do No Harm**.

Throughout 2022/23, pro-active work health and safety initiatives continued across the organisation to ensure ongoing worker safety and legislative compliance. A three year Work Health and Safety Plan was endorsed by the Executive Team and consists of five key projects to be completed between 2022 and 2024. These include a baseline occupational hygiene monitoring

Our workforce

implementation (2022), WHS Chain of Responsibility (COR) procedure implementation (2023), hazardous chemical management (2023), contractor management (2024) and volunteer management for work health and safety requirements (2024). We also continued to integrate and improve upon the roles and functions of our WHS Committees, and how they strategically and systematically work towards improving our work health and safety practices and processes across the organisation.

Whilst the number of Return to Work (RTW) Claims experienced a slight increase during 2022/23 from the previous year, there was a decrease in lost time and costs associated with these claims. There has been a focus on the identification of common trends to introduce initiatives to address these, with our overall aim being to reduce total claim numbers in these spaces.

Risk Management

Embedding effective risk management processes continued to be a focus throughout 2022/23, with the Executive Team closely monitoring and refining our eight Strategic Risks. We also continued to review and improve on our operational risk reporting including our project and event risks.

Risk training was delivered to ensure applicable staff have the knowledge and skills to meet the risk management responsibilities of their role, and the profile of our risk management software platform continued to be enhanced.

We have undertaken a review of our Business Continuity Plans, the purpose of which is to build organisational capabilities to support the continued delivery of critical business functions in the face of uncertainty and/or disruption.

Other Key Activities

City of Playford has also delivered several key activities across 2022/23, including:

- Delivery of annual flu vaccinations, hearing and health monitoring assessments for staff.
- Participation in Harmony Day.
- Participation in R U OK? Day supporting mental health discussions in the workplace.
- Participation in the Healthy Wellbeing Program that includes skin cancer checks, annual health assessments, Pilates workshops and seminars on health and nutrition.
- Maintenance of the recognition from Mental Health First Aid Australia as being a 'Skilled' workplace, with over 20 designated Mental Health First Aiders.
- Supporting The Smith Family in the delivery of their Work Inspiration program by regularly hosting groups of young people into the workplace. This aims to help make their first experience of the world of work, positive, meaningful and inspiring, and introduce them to different education and career pathways.
- Participation in the Cancer Council Biggest Morning Tea.
- Participation in the Australian Red Cross Lifeblood Local Government Blood Drive, where City of Playford had the most staff donations from South Australian Councils.

Our workforce

Corporate Awards and Recognition

Local Government Association of South Australia Awards 2022/23

- WHS Best Practice Merit Award: WHS Mental Health Framework

Local Government Professionals Australia – Annual Leadership Excellence Awards 2022/23

- Leadership in Community Services and Development – Everyday Money Skills: Financial Literacy Project
- Excellence in Local Economic Development – Stimulating Defence Industry Growth Strategy

Travel

A summary of travel undertaken by Council employees in 2022/23 is show below:

Details	Cost
Fire Prevention Officer Regional Conference Whyalla	\$120
Immunisation Program 2022 Port Augusta	\$170
Australian Institute of Traffic Planning and Management Conference 2022 Sydney	\$671
National Economic Development Conference 2022 Sydney	\$3109
Holmes Dyer Study Tour Sydney	\$2485
National Health and Innovation Precincts Summit Sydney	\$2714
Technology One Showcase Melbourne	\$845
Institute of Public Works Engineering Australia Fleet Australasian Conference Brisbane	\$1641
Immunisation Program 2023 Port Augusta / Clare	\$2016
Rewilding Leadership Melbourne	\$562
Urban Development Institute of Australia Urban Futures State Conference 2023 Barossa Valley	\$630
Safe and Together Model Conference Melbourne	\$1379
Local Government Growth Areas Study Tour Brisbane	\$7242
	\$23,584

Our workforce

Gifts

A summary of gifts received by Council employees in 2022/23, funded in whole or in part by the Council, is shown below:

Details		Cost
Years of Service recognition		
15 years x 15		\$750
20 years x 8		\$800
25 years x 3		\$450
30 years x 3		\$450
35 years x 4		\$600
45 Years x 1		\$150
Retirement Gift x 5		\$1250
Gift cards x 475		\$23,750
		\$28,200

The provision of gifts under Council's Employee Recognition Policy and Procedure ceased from Wednesday 7 June 2023.

Looking forward

Council's 2023/24 Annual Business Plan and Budget outlines the services, projects and programs Council will deliver in the year ahead.



Looking forward

2023/24 Annual Business Plan and Budget

The 2023/24 Annual Business Plan and Budget (ABP) was adopted by Council on 27 June 2023.

The ABP reflects the unique landscape Council continues to navigate as a diverse and growing city. We will provide the services our community expects, while delivering new infrastructure in growing suburbs and improving our established suburbs with park upgrades, road renewals and new footpaths.

The plan was adopted after listening to our community through our consultation process. Most of the feedback that was received during consultation was in line with what we already know about what our community wants – improved road infrastructure, ongoing city maintenance and a balanced budget – all of which are reflected in the Plan.

The budget charts a sustainable course for Council in the long term, in the face of rising costs that are being experienced in all parts of society. We have worked diligently to reduce the impact of these costs by only factoring inflationary pressures where absolutely necessary, helping to minimise the impact for our ratepayers.

A 7.91 per cent increase in rate revenue for the year enables us to continue to deliver our existing services, introduce new services and projects and maintain financial sustainability.

Measures and Targets

Section 123 of the *Local Government Act 1999* states that the Annual Business Plan must include the measures (financial and non-financial) that the council intends to assess the performance of council against its objectives over the financial year. Council has a strong focus on engaging with our community and customers to understand their experience of us and gather feedback and insights to help measure our performance and improve service delivery. Council monitors its performance in several ways to ensure we are on track to meet the objectives of our Strategic Plan 2020-24.

In 2023/24 the **Playford Community Survey** will again be used to capture the sentiment, perception and performance of Council. The results will be used to inform and guide decision making and ensure up-to-date feedback from the community is considered as part of our planning.

Looking forward

Financial Indicators are used to measure Council's financial sustainability. The target ranges for these financial indicators for 2023/24 have been reviewed by Council and slightly narrowed in some cases. The target and budgeted outcomes are outlined in the table below:

Financial Indicator	Explanation	Target	2022/23 Revised Budget	2023/24 Budget	Projected 5 Year Average
Operating Surplus Ratio	This ratio gives an indication of Council's ability to service its operations from expected income, while maintaining long term financial sustainability.	Between 1% and 10%	3.6%	5.6%	3.9%
Structural Surplus Ratio	This ratio gives an indication of Council's ability to service its operations from expected income excluding one-off items that are not recurrent in nature, while maintaining long-term financial sustainability.	Between 1% and 4%	0.3%	1.1%	1.0%
Cash Flow from Operations Ratio	This ratio measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	Between 90% and 110%	186.1%	161.4%	163.9%
Asset Renewal Funding Ratio	This ratio shows whether or not Council is replacing assets at the rate as required in the Strategic Asset Management Plan.	Between 90% and 110%	136.3%	121.6%	104.3%
Net Financial Liabilities Ratio	This ratio shows the extent to which Council is managing its debt.	Between 50% and 160%	108.5%	88.9%	80.6%
Interest Expense Ratio	This ratio shows how much discretionary income is used to pay interest on borrowings	Between 4% and 8%	5.0%	4.7%	3.8%

Legislative check list

This check list incorporates annual reporting requirements set out in the Local Government Act 1999 and other relevant Acts and statutory instruments.



Legislative check list

Legislative Check List

The City of Playford Annual Report has been developed in line with the *Local Government Act 1999* and *Local Government (General) Regulations 2013*. The checklist below identifies the relevant sections of the Act(s) and the corresponding page number(s) in the Report.

Legislative Requirement	Page Reference
<p>Representation quota</p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p>(h) a statement of—</p> <p>(i) the council's representation quota; and</p> <p>(ii) the average representation quota for councils of a similar size and type (taking into account various factors prescribed by the regulations); and</p> <p>(iii) when the council is next required to conduct a review under Chapter 3 Part 1 Division 2;</p> <p>Schedule 4, Clause 3 defines representation quota for the purpose of the annual report requirements as follows:</p> <p>Representation quota for a council is an amount ascertained by dividing the number of electors for the area of the council (as at the last closing date under the Local Government (Elections) Act 1999) by the number of members who constitute the council (ignoring any fractions resulting from the division and expressed as a quota).</p>	<p>Page 42 – Council Members and Representation</p>
<p>Strategic Management Plans</p> <p><i>Schedule 4, Clause 2, Local Government Act 1999 (mandatory)</i></p> <p>(a) the council's performance in implementing its strategic management plans during the relevant financial year, and the council's projections and targets under its plans for the next financial year;</p> <p>(ab) the council's performance against its annual business plan for the relevant financial year;</p>	<p>Page 11 – Year in Review</p> <p>Page 37 – Measuring our Performance</p>
<p>Council Member content</p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p>(f) information on allowances paid to members of the council or a council committee;</p> <p>Note – this includes allowances paid to members of the Audit Committee and other committees established under section 41 of the <i>Local Government Act 1999</i>.</p> <p><i>Schedule 4, Clause 2, Local Government Act 1999 (mandatory)</i></p> <p>(ca) the training and development activities for members of the council during the relevant financial year;</p> <p><i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i></p> <p>(b) a summary of the details (including the cost) of any interstate and international</p>	<p>Page 42 – Council Member Allowances and Benefits</p> <p>Page 50 – Training and Development</p> <p>Page 52 - Travel and Gifts</p>

Legislative check list

<p><i>travel (excluding prescribed interstate travel) undertaken by members of the council during the relevant financial year funded in whole or in part by the council;</i></p> <p><i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i></p> <p><i>(d) a summary of the details (including the cost) of any gifts above the value of \$50 provided to members of the council during the relevant financial year funded in whole or in part by the council;</i></p> <p><i>Regulation 35(3) provides that gift includes hospitality.</i></p>	
<p>Management and Staffing</p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p><i>(g) information on the number of senior executive officers and information on the kinds of allowances, bonuses and benefits that are made available to those officers as part of a salary package;</i></p> <p><i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i></p> <p><i>(c) a summary of the details (including the cost) of any interstate and international travel (excluding prescribed interstate travel) undertaken by employees of the council during the relevant financial year funded in whole or in part by the council;</i></p> <p><i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i></p> <p><i>(d) a summary of the details (including the cost) of any gifts above the value of \$50 provided to employees of the council during the relevant financial year funded in whole or in part by the council;</i></p> <p><i>Regulation 35(3) provides that gift includes hospitality.</i></p>	<p>Page 59/60 – Workforce and Remuneration Profile</p> <p>Page 64/65 – Travel and Gifts</p>
<p>Internal review of Council actions</p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p><i>(3) other material prescribed by the regulations;</i></p> <p>Regulation 35(2), Local Government (General) Regulations 2013</p> <ul style="list-style-type: none"> <i>the report required under section 270(8) of the Act;</i> <p>Section 270(8) of the <i>Local Government Act 1999</i> provides:</p> <p><i>(8) A council must, on an annual basis, initiate and consider a report that relates to—</i></p> <ul style="list-style-type: none"> <i>(a) the number of applications for review made under this section; and</i> <i>(b) the kinds of matters to which the applications relate; and</i> <i>(c) the outcome of applications under this section; and</i> <i>(d) such other matters as may be prescribed by the regulations.</i> 	<p>Page 49 – Internal Review of a Council Decision (Section 270 Review)</p>
<p>Community land and Council facilities</p> <p><i>Schedule 4, Clause 2, Local Government Act 1999 (mandatory)</i></p> <p><i>(e) the progress of the council in preparing or finalising any management plans for</i></p>	<p>Page 54 – Community Land</p>

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community land required under Chapter 11;	
<p>Local Nuisance and Litter Control Act and Regulations</p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p><i>(j) other information to be included in the annual report under this or another Act.</i></p> <p>Section 8 of the Local Nuisance and Litter Control Act 2016.</p> <p><i>A council must, in its annual report prepared pursuant to section 131 of the Local Government Act 1999 in relation to a particular financial year, include details of the performance by the council during that year of functions conferred on it under this Act.</i></p> <p>Regulation 5 of the Local Nuisance and Litter Control Regulations 2017</p> <p><i>For the purposes of section 8 of the Act, a council's annual report should include details of—</i></p> <p><i>(a) the number of complaints of local nuisance or littering received by the council; and</i></p> <p><i>(b) the number and nature of—</i></p> <p><i>(i) offences under the Act that were expiated; and</i></p> <p><i>(ii) offences under the Act that were prosecuted; and</i></p> <p><i>(iii) nuisance abatement notices or litter abatement notices issued; and</i></p> <p><i>(iv) civil penalties negotiated under section 34 of the Act; and</i></p> <p><i>(v) applications by the council to the Court for orders for civil penalties under section 34 of the Act and the number of orders made by the Court on those applications; and</i></p> <p><i>(c) any other functions performed by the council under the Act.</i></p>	<p>Page 56 – Local Nuisance and Litter Control Act Regulations</p>
<p>Confidentiality</p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p><i>(ga) a report on the use of sections 90(2) and 91(7) by the council and its council committees containing the information required by the regulations;</i></p> <p>Regulation 35(1), <i>Local Government (General) Regulations 2013</i> provides the following information to be reported:</p> <p><i>(a) in the case of a report on the use of section 90(2) of the Act, the following information is required:</i></p> <p><i>(i) the total number of orders made under that subsection in the financial year;</i></p> <p><i>(ii) the date and subject of each order within the ambit of subparagraph (i);</i></p> <p><i>(iii) in relation to each paragraph ((a) to (o)) of section 90(3) of the Act—the number of times in the financial year that an order made under section 90(2) was made on the basis that the information or matter fell within the ambit of the paragraph; and</i></p> <p><i>(b) in the case of a report on the use of section 91(7) of the Act, the following information is required:</i></p> <p><i>(i) the total number of orders made under that subsection in the financial year;</i></p>	<p>Page 46 - Confidentiality</p>

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<p>(ii) <i>the number of orders made under that subsection that expired, ceased to apply or were revoked during the financial year;</i></p> <p>(iii) <i>the number of orders made under that subsection that remained operative at the end of the financial year (but not including orders made before 15 November 2010);</i></p> <p>(iv) <i>the date and subject of each order within the ambit of subparagraph (i) or (iii).</i></p>	
<p>Freedom of Information Statements</p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)¹¹</i></p> <p>(gb) <i>a report on the applications made to the council under the Freedom of Information Act 1991 during the relevant financial year containing the information required by the regulations;</i></p> <p>Separate to the requirement to report on the number of applications received, Section 9(1a) of the <i>Freedom of Information Act 1991</i> requires councils to publish a freedom of information statement, at intervals of not more than 12 months. Regulation 5 of the <i>Freedom of Information (General) Regulations 2017</i> provides that an information must be published in one or both of the following ways:</p> <ul style="list-style-type: none"> • in the annual report of the agency; • on a website maintained by the agency. <p>Section 9(2) and (3) of the <i>Freedom of Information Act 1991</i> provide the following requirements for inclusion in an information statement:</p> <p>(2) <i>An information statement must contain:</i></p> <p>(a) <i>a description of the structure and functions of the agency (including of any board, committee or other body constituted by two or more persons that is part of the agency or has been established for the purpose of advising the agency and whose meetings are open to the public or the minutes of whose meetings are available for public inspection); and</i></p> <p>(b) <i>a description of the ways in which the functions (including, in particular, the decision-making functions) of the agency affect members of the public; and</i></p> <p>(c) <i>a description of any arrangements that exist to enable members of the public to participate in the formulation of the agency's policy and the exercise of the agency's functions; and</i></p> <p>(d) <i>a description of the various kinds of documents that are usually held by the agency, including—</i></p> <p>(i) <i>a description of the various kinds of documents that are available for inspection at the agency (whether as part of a public register or otherwise) in accordance with the provisions of a legislative instrument other than this Act, whether or not inspection of any such document is subject to a fee or charge; and</i></p> <p>(ii) <i>a description of the various kinds of documents that are available for purchase from the agency; and</i></p> <p>(iii) <i>a description of the various kinds of documents that are available from the agency free of charge; and</i></p> <p>(e) <i>a description of the arrangements that exist to enable a member of the public to obtain access to the agency's documents and to seek amendment of the agency's records concerning his or her personal affairs; and</i></p>	<p>Page 55 – Freedom of Information</p>

Legislative check list

<p>(f) a description of the procedures of the agency in relation to the giving of access to the agency's documents and to the amendment of the agency's records concerning the personal affairs of a member of the public, including— (i) the designation of the officer or officers to whom inquiries should be made; and (ii) the address or addresses at which applications under this Act should be lodged.</p> <p>(3) An information statement—</p> <p>(a) must identify each of the agency's policy documents; and</p> <p>(c) must specify the designation of the officer or officers to whom inquiries concerning the procedures for inspecting and purchasing the agency's policy documents should be made; and</p> <p>(d) must specify the address or addresses at which, and the times during which, the agency's policy documents may be inspected and purchased.</p> <p>(4) Nothing in this section requires the publication of information if its inclusion in a document would result in the document being an exempt document.</p>	
<p>National Competition Policy</p> <p><i>Government Business Enterprises (Competition) Act 1996/Revised Clause 7 Statement (mandatory)</i></p> <p>(j) other information to be included in the annual report under this or another Act.</p> <p>By virtue of the <i>Government Business Enterprise (Competition) Act 1996</i>, the <i>Revised Clause 7 Statement on the application of competition principles to Local Government under the Competition Principles Agreement (September 2002)</i>, applies to council.</p> <p>The Revised Clause 7 Statement requires councils to:</p> <p>...include in its annual report, wherever relevant, information in relation to:</p> <ul style="list-style-type: none"> - the commencement or cessation of significant business activities controlled by the agency; - the competitive neutrality measure applied to each significant business activity controlled by the agency; - the review and reform of by-laws which restrict competition, including proposals for new by-laws; - complaints received alleging a breach of competitive neutrality principles by the agency; - the structural reform of public monopolies. <p>The information included in the annual report may be in summary form</p>	<p>Page 53 – National Competition Policy</p>
<p>List of documents available to the public</p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p>(b) a list of the registers that are required to be kept under this Act or the <i>Local Government (Elections) Act 1999</i>;</p> <p>(c) a list of the codes of conduct or practice required under this Act or the <i>Local Government (Elections) Act 1999</i>;</p>	<p>Page 51 – Registers, Codes and Policies</p>
<p>Budget and financial reports</p> <p><i>Section 131, Local Government Act 1999 (mandatory)</i></p>	

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Legislative check list

<p>(3) A report under subclause (2) must—</p> <p>(a) incorporate the audited financial statements of the subsidiary for the relevant financial year; and</p> <p>(b) contain any other information or report required by the council or prescribed by the regulations.</p> <p>(4) A report under subclause (2) must be incorporated into the annual report of the council.</p> <p>Clause 28</p> <p>(1) A regional subsidiary must, on or before a day determined by the constituent councils, furnish to the constituent councils a report on the work and operations of the subsidiary for the preceding financial year.</p> <p>(2) A report under subclause (1) must—</p> <p>(a) incorporate the audited financial statements of the subsidiary for the relevant financial year; and</p> <p>(b) contain any other information or report required by the council or prescribed by the regulations.</p> <p>(3) A report under subclause (1) must be incorporated into the annual report of each constituent council.</p>	
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Appendices

1. City of Playford General Purpose Financial Statements 2022/23
2. City of Playford Corporate Governance Committee Annual Report 2022/23
3. NAWMA Annual Report 2022/23
4. GRFMA Annual Report 2022/23





City of Playford

General Purpose Financial Statements

For the year ended 30 June 2023

General Purpose Financial Statements

for the year ended 30 June 2023

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City of Playford

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

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

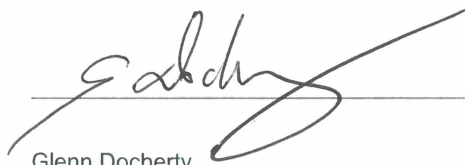
In our opinion:

- 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 2023 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.



Sam Green
Chief Executive Officer

24 October 2023



Glenn Docherty
Mayor

24 October 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
Income			
Rates	2a	91,750	86,346
Statutory charges	2b	3,169	2,852
User charges	2c	3,881	3,929
Grants, subsidies and contributions - capital	2g	8,675	8,140
Grants, subsidies and contributions - operating	2g	24,012	21,010
Investment income	2d	56	10
Reimbursements	2e	1,094	905
Other income	2f	710	205
Net gain - equity accounted council businesses	19(a)i	—	842
Total income		133,347	124,239
Expenses			
Employee costs	3a	42,828	41,719
Materials, contracts and other expenses	3b	41,243	37,507
Depreciation, amortisation and impairment	3c	28,029	25,537
Finance costs	3d	3,895	3,847
Net loss - equity accounted council businesses	19(a)i	303	77
Total expenses		116,298	108,687
Operating surplus / (deficit)		17,049	15,552
Physical resources received free of charge	2h	21,571	48,511
Asset disposal and fair value adjustments	4	1,612	(4,769)
Amounts received specifically for new or upgraded assets	2g	5,220	2,516
Net surplus / (deficit)		45,452	61,810
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	88,266	215,794
Share of other comprehensive income - equity accounted council businesses	19	125	—
Impairment (expense) / recoupments offset to asset revaluation reserve	9a	524	(689)
Other Equity Adjustments - Equity Accounted Council Businesses	19(a)i	(403)	29
Total amounts which will not be reclassified subsequently to operating result		88,512	215,134
Total other comprehensive income		88,512	215,134
Total comprehensive income		133,964	276,944

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

Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$ '000	2022 \$ '000
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	15,403	1,818
Trade and other receivables	5b	13,924	6,403
Other financial assets	5c	24	23
Inventories	5d	254	192
Other current assets	5e	897	757
Non-current assets held for sale	20	362	5,156
Total current assets		30,864	14,349
Non-current assets			
Financial Assets	6a	248	273
Equity accounted investments in council businesses	6b	10,178	10,759
Other non-current assets	6c	31,754	12,726
Infrastructure, property, plant and equipment	7	1,620,697	1,527,134
Total non-current assets		1,662,877	1,550,892
TOTAL ASSETS		1,693,741	1,565,241
LIABILITIES			
Current liabilities			
Trade and other payables	8a	20,581	20,575
Borrowings	8b	6,531	6,314
Provisions	8c	6,268	6,429
Total current liabilities		33,380	33,318
Non-current liabilities			
Borrowings	8b	94,722	100,269
Provisions	8c	1,290	1,269
Total non-current liabilities		96,012	101,538
TOTAL LIABILITIES		129,392	134,856
Net assets		1,564,349	1,430,385
EQUITY			
Accumulated surplus		447,720	415,270
Asset revaluation reserves	9a	1,100,688	1,001,855
Other reserves	9b	15,941	13,260
Total council equity		1,564,349	1,430,385
Total equity		1,564,349	1,430,385

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 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance at the end of previous reporting period		415,270	1,001,855	13,260	1,430,385
Net surplus / (deficit) for year		45,452	—	—	45,452
Other comprehensive income					
Share of OCI - equity accounted council businesses		—	125	—	125
- Gain (Loss) on Revaluation of I,PP&E	7a	—	88,266	—	88,266
IPP&E impairment (expense) / recoupments offset to ARR	7a	—	524	—	524
Transfer to accumulated surplus on sale of I,PP&E	9a	(9,918)	9,918	—	—
Other equity adjustments - equity accounted council businesses	19(a)i	(403)	—	—	(403)
Other comprehensive income		(10,321)	98,833	—	88,512
Total comprehensive income		35,131	98,833	—	133,964
Transfers between reserves		(2,681)	—	2,681	—
Balance at the end of period		447,720	1,100,688	15,941	1,564,349
2022					
Balance at the end of previous reporting period		496,160	645,797	11,468	1,153,425
Adjustments (correction of prior period errors)		16	—	—	16
Net surplus / (deficit) for year		61,810	—	—	61,810
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	215,794	—	215,794
IPP&E impairment (expense) / recoupments offset to ARR	7a	—	(689)	—	(689)
Transfer to accumulated surplus on sale of I,PP&E	9a	(67,458)	67,458	—	—
Other equity adjustments - equity accounted council businesses	19(a)i	29	—	—	29
Other comprehensive income		(67,429)	282,563	—	215,134
Total comprehensive income		(5,619)	282,563	—	276,944
Transfers between reserves		(75,287)	73,495	1,792	—
Balance at the end of period		415,270	1,001,855	13,260	1,430,385

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 2023

	Notes	2023 \$ '000	2022 \$ '000
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		90,845	86,551
Statutory charges		3,169	2,852
User charges		4,184	4,242
Grants, subsidies and contributions		23,816	20,721
Investment receipts		56	10
Reimbursements		1,160	980
Other receipts		1,098	6,464
<u>Payments</u>			
Payments to employees		(42,977)	(41,885)
Payments for materials, contracts and other expenses		(48,366)	(42,989)
Finance payments		(3,895)	(3,847)
Net cash provided by (or used in) operating activities	11b	<u>29,090</u>	<u>33,099</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		5,220	2,516
Grants utilised for capital purposes		8,429	8,507
Sale of replaced assets		1,610	1,361
Sale of surplus assets		11,606	4,334
Repayments of loans by community groups		24	18
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(12,098)	(15,110)
Expenditure on new/upgraded assets		(24,950)	(13,839)
Net cash provided (or used in) investing activities		<u>(10,159)</u>	<u>(12,213)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from loans		75,950	138,615
Proceeds from Bonds, Deposits & Retentions		21	—
<u>Payments</u>			
Repayments of loans		(81,164)	(157,671)
Repayment of Finance Lease Liabilities		(153)	(134)
Net cash provided by (or used in) financing activities		<u>(5,346)</u>	<u>(19,190)</u>
Net increase (decrease) in cash held		13,585	1,696
plus: cash & cash equivalents at beginning of period		1,818	122
Cash and cash equivalents held at end of period	11a	<u>15,403</u>	<u>1,818</u>

Additional information:

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

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Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant 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*.

1.2 Historical cost convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

(2) The local government reporting entity

City of Playford is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 12 Bishopstone Road, Davoren Park. 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.

Other entities in which Council has an interest but does not control are reported in Note 19.

(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.

In recent years the payment of untied grants (financial assistance grants / local roads / supplementary grants) has varied from the annual allocation as shown in the table below:

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received \$ '000	Annual Allocation \$ '000	Difference \$ '000
2020/21	\$11,396	\$11,332	\$64
2021/22	\$16,583	\$12,371	\$4,212
2022/23	\$19,257	\$14,127	\$5,130

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 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.

(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) Inventories

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

5.1 Other Real Estate Held for Resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

Properties, auctioned for non-payment of rates in accordance with the *Local Government Act* but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

5.2 Non-current assets or disposal groups classified as held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use. They are measured at the lower of their carrying amount and fair value less costs of disposal. For non-current assets to be classified as held for sale, they must be available for immediate sale in their present condition and their sale must be highly probable.

An impairment loss is recognised for any initial or subsequent write down of the non-current assets to fair value less costs of disposal. A gain is recognised for any subsequent increases in fair value less costs of disposal of a non-current assets and assets of disposal groups, but not in excess of any cumulative impairment loss previously recognised.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

Non-current assets are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of assets held for sale continue to be recognised.

Non-current assets classified as held for sale are presented separately on the face of the statement of financial position, in current assets.

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

6.2 Materiality

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

Examples of capitalisation thresholds applied during the year are include in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 Subsequent recognition

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

6.4 Depreciation of non-current assets

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

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

Major depreciation periods for each class of asset are listed in Note 7. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but records covering the entire life cycle of these assets are not available, and care should be used in interpreting financial information based on these estimates.

6.5 Impairment

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

6.6 Borrowing costs

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

Borrowings are recorded initially at fair value, being the cost of the borrowings, net of transaction costs. The measurement basis subsequent to initial recognition is at amortised cost. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 6.22% (2022, 4.03%)

Weighted avg. settlement period 1.84 years (2022, 1.86 years)

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.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the nominated fund selected by employees under the "Choice of Fund" legislation.

No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

(10) 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.

10.1 Council as a lessee

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

i) Right-of-Use-Assets

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

Building, plant, equipment and other	2 to 5 years
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The right-of-use assets are also subject to impairment. Refer to the accounting policies above - 6.5 Impairment.

ii) Lease Liabilities

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

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

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.

(11) Equity accounted Council businesses

Council participates in cooperative arrangements with other Councils for the provision of certain services and facilities.

Council's equity in the Northern Adelaide Waste Management Authority (NAWMA) and Gawler River Floodplain Management Authority (GRFMA) are accounted for in accordance with AASB 128 and set out in detail in Note 19.

(12) 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.

(13) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2022. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current* (amended by *AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as*

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

Current or Non-Current - Deferral of Effective Date, AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants)

- *AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards.* (This Standard makes amendments to AASB 1053 *Application of Tiers of Australian Accounting Standards*, June 2010 and AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for Profit Tier 2 Entities*, March 2020)
- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates* (This standard amends a number of Standards as follows: AASB 7 *Financial Instruments: Disclosures* – to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements, AASB 101 *Presentation of Financial Statements* - to require entities to disclose their material accounting policy information rather than their significant accounting policies, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* - to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates, AASB 134 *Interim Financial Reporting* - to identify material accounting policy information as a component of a complete set of financial statements, AASB Practice Statement 2: *Making Materiality Judgements* - to provide guidance on how to apply the concept of materiality to accounting policy disclosures)
- *AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards.* (This standard amends a number of Standards as follows: AASB 7 *Financial Instruments: Disclosures*, August 2015, AASB 116 *Property, Plant and Equipment*, August 2015, AASB 124 *Related Party Disclosures*, July 2015, AASB 128 *Investments in Associates and Joint Ventures*, August 2015, AASB 134 *Interim Financial Reporting*, August 2015, AASB 1054 *Australian Additional Disclosures*, May 2011, AASB Practice Statement 2: *Making Materiality Judgements*, December 2017. This Standard repeals Australian Accounting Standards that have been superseded by other Standards but not formally repealed. It also repeals Standards that amend other Standards as their principal purpose but which have not been formally repealed, provided their Parliamentary disallowance period and legal commencement date have passed)
- *AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments.* (This Standard amends: AASB 1 *First-time Adoption of Australian Accounting Standards*, July 2015, AASB 3 *Business Combinations*, August 2015, AASB 5 *Non-current Assets Held for Sale and Discontinued Operations*, August 2015, AASB 7 *Financial Instruments: Disclosures*, August 2015, AASB 9 *Financial Instruments*, December 2014, AASB 15 *Revenue from Contracts with Customers*, December 2014, AASB 17 *Insurance Contracts*, July 2017, AASB 119 *Employee Benefits*, August 2015, AASB 132 *Financial Instruments: Presentation*, August 2015, AASB 136 *Impairment of Assets*, August 2015, AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*, August 2015, AASB 138 *Intangible Assets*, August 2015, AASB 1057 *Application of Australian Accounting Standards*, July 2015, AASB 1058 *Income of Not-for Profit Entities*, December 2016; to permit public sector entities to continue applying AASB 4 *Insurance Contracts* and AASB 1023 *General Insurance Contracts* to annual periods beginning on or after 1 January 2023 but before 1 July 2026. This Standard also amends AASB 17 to repeal AASB 1038 *Life Insurance Contracts*, July 2004 and supersede *Interpretation 1047 Professional Indemnity Claims Liabilities in Medical Defence Organisations* for annual periods beginning on or after January 2023)
- *AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information.* (This Standard makes amendments to AASB 17 *Insurance Contracts*, July 2017. These amendments arise from the issuance of International Financial Reporting Standard Initial Application of IFRS 9 – Comparative Information (Amendment to IFRS 17) by the International Accounting Standards Board (IASB) in December 2021)

Effective for NFP annual reporting periods beginning on or after 1 January 2024

- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* (This Standard makes amendments to AASB 13 *Fair Value Measurement*, August 2015 for application by not-for profit public sector)

Effective for NFP annual reporting periods beginning on or after 1 January 2026 for public sector

- *AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector.* (This Standard amends AASB 17 *Insurance Contracts*, July 2017 and AASB 1050 *Administered Items*, December 2007 to include modifications related to the application of AASB 17 by public sector entities. This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 *Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments* since AASB 4 *Insurance Contracts*, August 2015 and AASB 1023 *General Insurance Contracts*, July 2004 do not apply to public sector entities

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

for periods beginning on or after 1 July 2026: AASB 1 *First-time Adoption of Australian Accounting Standards*, July 2015, AASB 3 *Business Combinations*, August 2015, AASB 5 *Non-current Assets Held for Sale and Discontinued Operations*, August 2015, AASB 7 *Financial Instruments: Disclosures*, August 2015, AASB 9 *Financial Instruments*, December 2014, AASB 15 *Revenue from Contracts with Customers*, December 2014, AASB 119 *Employee Benefits*, August 2015, AASB 132 *Financial Instruments: Presentation*, August 2015, AASB 136 *Impairment of Assets*, August 2015, AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*, August 2015, AASB 138 *Intangible Assets*, August 2015, AASB 1057 *Application of Australian Accounting Standards*, July 2015, AASB 1058 *Income of Not-for-Profit Entities*, December 2016)

(14) COVID-19 Pandemic

The COVID-19 pandemic has impacted the 2021/22 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes.

The financial impacts are a direct result of either Council's response to the pandemic or due to the mandatory shut downs as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples include;

- Reduced revenue from civic events and venue hire
- Business support in the form of temporary suspension of;
 - Fines
 - Penalties
 - Interest
 - Rent (including sportsfields)
 - Licence fees
 - Debt recovery actions
- Additional costs for:
 - Cleaning
 - Health and safety initiatives
 - Hibernation costs for Council venues

(15) Comparative figures

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

(16) Disclaimer

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income

	2023 \$ '000	2022 \$ '000
(a) Rates		
General rates		
General rates	95,426	89,922
Less: mandatory rebates	(4,554)	(4,296)
Less: discretionary rebates, remissions and write-offs	(1,022)	(1,050)
Total general rates	89,850	84,576
Other rates (including service charges)		
Regional Landscape Levy (Formerly Natural Resource Management Levy)	1,186	1,151
Total other rates (including service charges)	1,186	1,151
Other charges		
Penalties for late payment	409	343
Legal and other costs recovered	305	276
Total other charges	714	619
Total rates	91,750	86,346
(b) Statutory charges		
Development Act fees	1,660	1,336
Animal registration fees and fines	689	712
Parking fines / expiation fees	374	407
Environmental control fines	190	111
Other licences, fees and fines	256	286
Total statutory charges	3,169	2,852
(c) User charges		
Commercial activity revenue	212	200
Hall and equipment hire	2,275	2,412
Sundry	166	160
Commercial Activity - Food Cooperative	389	269
Commercial Activity - Water	254	368
Home and Aged Care	485	432
Immunisation	55	49
Library	45	39
Total user charges	3,881	3,929

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 2. Income (continued)

	2023 \$ '000	2022 \$ '000
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	7	2
- Banks and other	42	—
- Loans to community groups	7	8
Total investment income	56	10

(e) Reimbursements

Other	1,094	905
Total reimbursements	1,094	905

(f) Other income

Insurance and other recoupments - infrastructure, property, plant and equipment	94	46
Sundry	616	159
Total other income	710	205

(g) Grants, subsidies and contributions

Amounts received specifically for new or upgraded assets	5,220	2,516
Total	5,220	2,516

Other grants, subsidies and contributions - Capital

Bridges Renewal Program Grant	168	—
Developer Contributions	5,001	2,847
Local Roads and Community Infrastructure Program Grant	1,256	3,322
Roads to Recovery	1,313	1,313
Special Local Road Program Grant	204	—
Subsidies	52	—
Supplementary Local Road Grant	681	658
Total Other grants, subsidies and contributions - Capital	8,675	8,140

Other grants, subsidies and contributions - Operating

Brought Forward Financial Assistance Grant	15,345	10,216
Developer Contributions	267	367
Financial Assistance Grant (remaining allocation)	3,912	6,466
Home and Community Care Grant	2,114	2,065
Sundry	2,374	1,896
Total other grants, subsidies and contributions - Operating	24,012	21,010

Total grants, subsidies and contributions	37,907	31,666
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The functions/activities to which these grants relate are shown in Note 12.

(i) Sources of grants

Commonwealth Government	5,521	7,536
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Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 2. Income (continued)

	2023 \$ '000	2022 \$ '000
State Government	26,416	20,307
Other	5,970	3,823
Total	37,907	31,666

(ii) Individually significant items

Brought Forward Financial Assistance Grant (FAG) Recognised as Income	15,345	10,216
Developers Contribution	5,268	3,214
Local Roads and Community Infrastructure Program Grants	1,255	3,322
Supplementary Local Road Funding Recognised as Income	681	658

(h) Physical resources received free of charge

Land and improvements	1,106	—
Infrastructure	20,265	48,280
Plant & Equipment	—	231
Parks	200	—
Total physical resources received free of charge	21,571	48,511

Note 3. Expenses

	2023 \$ '000	2022 \$ '000
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(a) Employee costs

Salaries and wages	34,932	34,497
Employee leave expense	2,291	2,115
Superannuation	3,782	3,482
Workers' compensation insurance	1,566	1,488
Other employee related costs	1,225	1,249
Less: capitalised and distributed costs	(968)	(1,112)
Total operating employee costs	42,828	41,719

Total number of employees (full time equivalent at end of reporting period)	409	400
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(b) Materials, contracts and other expenses

(i) Prescribed expenses

Auditor's remuneration		
- Auditing the financial reports	34	32
Bad and doubtful debts	6	3
Elected members' expenses	458	440
Election expenses	509	—
Lease expense - low value assets / short term leases	8	20
Subtotal - prescribed expenses	1,015	495

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

	2023 \$ '000	2022 \$ '000
(ii) Other materials, contracts and expenses		
Advertising	116	214
Contractors	11,672	10,694
Contributions	348	439
Energy	3,379	2,720
Insurance Premiums	1,176	1,083
Legal expenses	974	559
Levies - other	211	224
Levies Paid to Government - Regional Landscape Levy	1,186	1,151
Maintenance	3,503	3,001
Parts, accessories and consumables	3,406	3,055
Professional services	1,193	1,161
Recruitment	132	84
Sundry	1,250	1,222
Waste Collection	10,802	10,218
Water	880	1,187
Subtotal - Other material, contracts and expenses	40,228	37,012
<u>Total materials, contracts and other expenses</u>	<u>41,243</u>	<u>37,507</u>

(c) Depreciation, amortisation and impairment

Buildings and other structures	3,431	3,163
Infrastructure	20,464	18,731
Parks & Sport Fields	1,226	1,256
Right-of-use assets	155	134
Plant and equipment	2,753	2,253
<u>Total depreciation, amortisation and impairment</u>	<u>28,029</u>	<u>25,537</u>

(d) Finance costs

Interest on loans	3,677	3,652
Interest on leases	5	5
Bank Charges	247	239
Less: capitalised and distributed costs	(34)	(49)
<u>Total finance costs</u>	<u>3,895</u>	<u>3,847</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 4. Asset disposal and fair value adjustments

	2023 \$ '000	2022 \$ '000
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	1,610	1,361
Less: carrying amount of assets sold	(3,608)	(6,130)
Gain (loss) on disposal	(1,998)	(4,769)
(ii) Assets surplus to requirements		
Proceeds from disposal	11,606	4,334
Less: carrying amount of assets sold	(7,996)	(4,334)
Gain (loss) on disposal	3,610	—
Net gain (loss) on disposal or revaluation of assets	1,612	(4,769)

Note 5. Current assets

	2023 \$ '000	2022 \$ '000
(a) Cash and cash equivalent assets		
Cash on hand and at bank	2,258	1,818
Deposits at call	13,145	—
Total cash and cash equivalent assets	15,403	1,818

(b) Trade and other receivables

Rates - general and other	4,295	3,395
Council rates postponement scheme	20	15
Accrued revenues	806	1,466
Debtors - general	7,984	1,145
GST recoupment	641	196
Sundry	136	141
Debtors - Other	54	53
Subtotal	13,936	6,411
Less: Loss Allowance	(12)	(8)
Total trade and other receivables	13,924	6,403

(c) Other financial assets

Loans to Community Organisations	24	23
Total Other Financial Assets	24	23

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current assets (continued)

	2023 \$ '000	2022 \$ '000
(d) Inventories		
Stores and materials	254	192
<u>Total inventories</u>	<u>254</u>	<u>192</u>
(e) Other current assets		
Prepayments	897	757
<u>Total other current assets</u>	<u>897</u>	<u>757</u>

Note 6. Non-current assets

	2023 \$ '000	2022 \$ '000
(a) Financial Assets		
Receivables		
Loans to community organisations	248	273
<u>Total financial assets</u>	<u>248</u>	<u>273</u>

	Notes	2023 \$ '000	2022 \$ '000
(b) Equity accounted investments in council businesses			
NAWMA	19	3,691	4,080
GRFMA		6,487	6,679
<u>Total equity accounted investments in Council businesses</u>		<u>10,178</u>	<u>10,759</u>

(c) Other non-current assets

Other			
Capital work in progress		31,754	12,726
<u>Total other non-current assets</u>		<u>31,754</u>	<u>12,726</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

	Fair Value Level	as at 30/06/22				Asset movements during the reporting period										as at 30/06/23			
		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)	Impairment Reversal (via Equity) (Note 9)	Adjustments & Transfers	Tfrr from/to "Held for Sale" category	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Land	2	506,213	—	—	506,213	1,326	—	(7,996)	—	—	—	62	4,794	—	35,344	539,743	—	—	539,743
Buildings and other structures	3	119,565	—	(41,954)	77,611	1,551	642	(95)	(3,431)	—	—	(705)	—	—	6,463	130,791	—	(48,755)	82,036
Infrastructure	3	1,352,492	—	(425,808)	926,684	23,794	9,909	(2,044)	(20,464)	—	524	(34,502)	—	—	46,459	1,391,738	—	(441,378)	950,360
Parks & Sport Fields	3	—	—	—	—	201	—	(46)	(1,226)	—	—	35,145	—	—	—	56,140	—	(22,066)	34,074
Right-of-use assets		—	886	(605)	281	37	—	—	(155)	—	—	—	—	—	—	—	922	(759)	163
Plant and equipment		—	27,051	(10,706)	16,345	280	1,874	(1,423)	(2,753)	—	—	(2)	—	—	—	—	23,672	(9,351)	14,321
Total infrastructure, property, plant and equipment		1,978,270	27,937	(479,073)	1,527,134	27,189	12,425	(11,604)	(28,029)	—	524	(2)	4,794	—	88,266	2,118,412	24,594	(522,309)	1,620,697
Comparatives		1,579,389	28,387	(336,650)	1,271,126	61,214	14,362	(6,130)	(25,537)	(689)	—	(413)	(2,593)	(46,404)	262,198	1,978,270	27,937	(479,073)	1,527,134

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

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

Valuation of infrastructure, property, plant & equipment and investment property

Fair Value Measurement

Council measures certain assets and liabilities at fair value where required by Australian Accounting Standards. AASB 13 Fair Value Measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as 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. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

This section explains the judgements and estimates made in determining the fair values of the assets that are recognised and measured at fair value in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Council has classified its property, plant and equipment into the three levels prescribed under the accounting standards. An explanation of each level 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).

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset and the level of the fair value hierarchy as explained above.

Council re-assesses level categorisation and determines whether transfers have occurred between levels in the hierarchy, based on the level of inputs that is significant to the fair value measurement as a whole for the asset class.

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

Valuation Techniques

Council undertakes a formal valuation of land, buildings and infrastructure assets at least every five years. The valuations are performed by independent experts engaged by Council with inhouse desktop valuation undertaken all other years.

The best evidence of fair value is current prices in an active market for similar properties. Where such information is not available the Council considers information from a variety of sources including:

- current prices in an active market for properties of a different nature or recent prices of similar properties in less active markets, adjusted to reflect those differences
- income projections based on a property's estimated net market income
- depreciated replacement cost, being the cost to construct the asset at current prices less the depreciation that would have accumulated since original construction.

Highest and best use

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

Highest and best use - For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land. Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.

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.

Capitalisation Thresholds

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

	\$
Office Furniture & Equipment	2,000
Plant & Equipment	2,000
Buildings and Other Structures	5,000
Infrastructure - Stormwater	5,000
Infrastructure - Streetscape	5,000
Parks & Sport Fields	5,000

Estimated Useful Lives

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below:

Building & Other Structures	10 to 100 years
Infrastructure - Stormwater	10 to 120 years
Infrastructure - Streetscape	10 to 100 years
Parks & Sport Fields	10 to 100 years
Plant and Equipment	2 to 15 years
Office Furniture & Equipment	2 to 15 years
Right-of-Use Assets	2 to 5 years
Land	infinite
Infrastructure - Formation	infinite

Land & Land Improvements

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 01 December 2022. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation were undertaken by Liquid Pacific in 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2022

Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 01 December 2022. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation were undertaken by Liquid Pacific in 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2022

Infrastructure

Streetscape

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 December 2022. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation were undertaken by Liquid Pacific in 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2022

Stormwater

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 December 2022. All acquisitions made after the respective date of valuation are recorded at cost.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

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

- Valuer: Valuation were undertaken by Liquid Pacific in 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2022

Parks and Sport Fields

- Basis of valuation: Written down current replacement cost & at cost.
- Date of valuation: 01 July 2021. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Liquid Pacific in 01 July 2021.

Structures, Bridges, Car Parks

- Basis of valuation: Market Value / Written down current replacement cost
- Date of valuation: 01 December 2022. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation were undertaken by Liquid Pacific in 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2022

Plant & Equipment

- Basis of valuation: Cost
- Date of valuation: not revalued carried at cost less accumulated depreciation

Furniture & Fittings

- Basis of valuation: Cost
- Date of valuation: not revalued carried at cost less accumulated depreciation

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8. Liabilities

	2023 Current \$ '000	2023 Non Current \$ '000	2022 Current \$ '000	2022 Non Current \$ '000
(a) Trade and other payables				
Goods and services	8,546	—	8,015	—
- Grants, subsidies, contributions - operating	332	—	663	—
- Grants and contributions - capital	8,315	—	8,561	—
Accrued expenses - other	955	—	763	—
Bonds, deposits & retentions	21	—	—	—
Other	2,412	—	2,573	—
Total trade and other payables	20,581	—	20,575	—

	Notes	2023 Current \$ '000	2023 Non Current \$ '000	2022 Current \$ '000	2022 Non Current \$ '000
(b) Borrowings					
Loans	13	6,440	94,646	6,174	100,126
Lease liabilities	17b	91	76	140	143
Total Borrowings		6,531	94,722	6,314	100,269

(c) Provisions

Employee Benefits (Annual Leave)	2,750	—	2,965	—
Employee Benefits (Long Service Leave)	3,518	1,290	3,464	1,269
Total provisions	6,268	1,290	6,429	1,269

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

	as at 30/06/22				as at 30/06/23
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000

(a) Asset revaluation reserve

Land	416,192	35,344	13,485	–	465,021
Buildings and other structures	67,201	6,463	(1,560)	–	72,104
Infrastructure	516,177	46,459	(2,007)	524	561,153
JV's / associates - other comprehensive income	2,285	125	–	–	2,410
Total other assets	2,285	125	–	–	2,410
Total asset revaluation reserve	1,001,855	88,391	9,918	524	1,100,688
Comparatives	645,797	215,794	140,953	(689)	1,001,855

	as at 30/06/22				as at 30/06/23
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000

(b) Other reserves

Developer Contributions	11,259	5,644	(3,816)	–	13,087
Other reserves	37	137	(42)	–	132
Supplementary Local Roads	1,964	758	–	–	2,722
Total other reserves	13,260	6,539	(3,858)	–	15,941
Comparatives	11,468	4,138	(2,346)	–	13,260

Purposes of reserves

Asset Revaluation Reserve

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).

Developer Contributions

Where developers elect to make a cash contribution to Council in lieu of installing a physical asset, the cash must be paid to Council at the time of processing the planning application. Council sets these funds aside in the Developer Contribution Reserve for construction of the assets after development is completed.

Supplementary Local Roads

The Supplementary Local Road Funding program is an additional allocation of road funding provided by Federal Government. Any unspent funds from the financial year are set aside in the Reserve for construction of future local roads.

Note 10. Assets subject to restrictions

The nature of some of the City of Playford's assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 11. Reconciliation to Statement of Cash Flows

	Notes	2023 \$ '000	2022 \$ '000
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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 & Cash Equivalents Assets	5	15,403	1,818
Balances per Statement of Cash Flows		15,403	1,818

(b) Reconciliation of change in net assets to cash from operating activities

Net surplus/(deficit)		45,452	61,810
Non-cash items in income statements			
Depreciation, amortisation and impairment	3c	28,029	25,552
Equity movements in equity accounted investments (increase)/decrease	19(a)i	303	(765)
Non-cash asset acquisitions	2h	(21,571)	(48,511)
Grants for capital acquisitions treated as investing activity	2g	(13,895)	(10,656)
Net (gain)/loss on disposals	4	(1,612)	4,769
		36,706	32,199
Add (less): changes in net current assets			
Net (increase)/decrease in receivables	5b	(7,525)	(199)
Change in allowances for under-recovery of receivables	5b	(4)	(5)
Net (increase)/decrease in inventories	5d	(62)	(46)
Net (increase)/decrease in other assets	5c,5e	(116)	(205)
Net increase/(decrease) in trade and other payables	8a	231	985
Net increase/(decrease) in other provisions	8c	(140)	370
Net cash provided by (or used in) operations		29,090	33,099

(c) Non-cash financing and investing activities

Acquisition of assets by means of:

Physical resources received free of charge	2h	21,571	48,511
Total non-cash financing and investing activities		21,571	48,511

(d) Financing arrangements

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

Bank overdrafts	1,500	1,500
Corporate credit cards	255	250
LGFA cash advance debenture facility	47,935	51,895

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 2023

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).

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 \$ '000
Functions/Activities										
City Maintenance	5,399	3,804	68,745	62,516	(63,346)	(58,712)	9,220	8,315	1,575,656	1,468,478
Waste and Recycling	1,380	937	17,265	17,272	(15,885)	(16,335)	–	–	3,691	4,080
Local Business Support	421	338	1,087	1,004	(666)	(666)	–	–	248	273
Public Health, Regulatory and Environment	5,164	4,398	11,265	10,539	(6,101)	(6,141)	192	147	–	–
Administration and Other Activities	114,894	109,129	–	–	114,894	109,129	19,333	16,721	42,054	25,120
Community Facilities, Programs and Events	6,089	5,633	17,936	17,356	(11,847)	(11,723)	3,942	3,967	72,092	67,290
Total Functions/Activities	133,347	124,239	116,298	108,687	17,049	15,552	32,687	29,150	1,693,741	1,565,241

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

Community Facilities, Programs and Events

Club and Sporting Governance

We support over 80 sporting clubs with facilities for training and competition, including regional sites such as the Playford Tennis Centre, Aquadome, Playford Bowling Club and Elizabeth Oval. We work with clubs and associations to support effective administration, operations and compliance to optimise utilisation of facilities for the community's benefit.

Community Development and Health Initiatives

Community development supports knowledge and skills development for individuals and families. Services are delivered at several sites including the Playford Wellbeing Hub, the Healthy Food Co, Marni Waiendi and the Elizabeth Rise Community Centre.

These initiatives support the community in various ways, such as promotion of health and wellbeing practices, providing volunteer opportunities, advocacy and provision of a range of social and educational activities.

Community Inclusion

Council provides education, information and support to assist older and vulnerable people to remain independent and connected within the community. Inclusion programs are run at sites including the Grenville Hub and Playford Wellbeing Hub, as well as outreach programs in One Tree Hill and Virginia. We also support people living with a disability through the NDIS, which is supported by Council's Disability Access and Inclusion Plan.

Community Venues

We have a range of venues the community can access for events and experiences. The Shedley Theatre is the northern suburbs' premier theatre venue, hosting a calendar of high-profile, professional artists, as well as supporting local amateur groups and school events.

The Uley Road and Spruance Halls provide high quality space for the community to utilise. The Northern Sound System (NSS) is the state's leading youth music facility, engaging young people through music and creative industries. An extensive range of programs build the capacity of young people, while also offering a live music venue, rehearsal spaces and recording studio.

Customer Contact

Our Customer Contact Team provides prompt, helpful and accurate information and transactional services to our community.

Event Management

Council delivers a range of community and civic events across the city and, where appropriate, looks to partner to extend the range of events on offer. These events celebrate the community and promote a sense of connection.

Library

Library Services provide access to information, technology and educational programs, cultural engagement, local history, social interaction, entertainment and leisure for our community. Branches at the Civic Centre and Stretton Centre are supported by the Mobile and Home Library Services.

Volunteer Development

Volunteers extend and enhance the services and programs delivered by Council through sharing their time, energy and skills to benefit the community. Volunteers receive many opportunities to develop new skills and knowledge, connect with others and enjoy a sense of accomplishment.

City Maintenance

Parks and Reserves

Council maintains approximately 170 irrigated parks and reserves throughout the city. They provide a range of amenities consisting of welcoming outdoor spaces, accessible play spaces, park furniture and green open space to encourage sporting activities and recreation. In addition, Council also maintains approximately 92 dryland reserves that provide natural open space.

Rapid Response

Council provides a rapid response team to attend to urgent situations and help reduce risk to our community. The primary objective is to make the situation safe, with additional work then referred to other Council services.

Rural Streetscapes

Regular road maintenance is undertaken in our rural areas, with a programmed and proactive approach based on risk. This service enables a safe and connected community for our rural residents.

Sportsfield Maintenance

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 12(b). Components of functions (continued)

The maintenance of Council's many sports fields is important to ensure our community can actively engage and participate in a range of sporting activities on offer across our city.

Stormwater Network

The stormwater network provides for the collection and transportation of stormwater throughout the city. Maintenance of the network reduces the risk of flooding and associated property damage. It also improves the water quality to wetlands and protects against water damage to road infrastructure.

Tree Services

Our tree services team maintain trees on community land, which contributes to the look and feel of the city, as well as positively impacting on the health and wellbeing of Playford residents and visitors.

Urban Streetscapes

This service provides safe pedestrian access, a safe and orderly urban road network, and improved appearance of street frontages, contributing to overall city presentation.

Graffiti Operations

The graffiti team provides a quick and timely response to the removal of graffiti from Council assets, leading to a clean and attractive city with a reduction in overall visible graffiti.

Waste and Recycling

Kerbside Waste

The kerbside waste management service includes household waste, recycling, green organics and hard waste. Diversion rates away from landfill, through recycling, reduction in contamination rates, and uptake of the green organics service are a focus of this service.

Illegal Dumping

This service manages the collection and disposal of illegally dumped rubbish throughout the city as well as penalises illegal dumping offences.

Local Business Support

Business Support and Industry Development

This service fosters business growth and supports and facilitates the creation of local jobs. Our modern co-working facility at the Stretton Centre provides cost-effective office space and one-to-one business support. Support is also provided at an industry level through specific projects, advocacy and connection, as well as through the Virginia Horticulture Centre.

Public Health, Regulatory and Environment

Environmental Health

This service covers the assessment, improvement and compliance to public health, food safety and wastewater standards.

Environmental Sustainability

In collaboration with our community, we enhance our local environment with resident engagement initiatives such as plant distribution programs, projects to improve our urban and rural biodiversity and targeted biodiversity management on rural roadsides.

Immunisation

Our immunisation service seeks to minimise the incidence of vaccine-preventable diseases and covers early childhood immunisation, secondary school programs, the New Arrival Refugee Immunisation (NARI) program and public and business programs.

Regulatory Services

Key regulatory requirements are maintained to minimise the risk to public safety: animal management, parking compliance, fire prevention, litter prevention, by-laws and Local Government Act compliance. Coupled with education initiatives, these all contribute to a safer and better quality of life for our community.

Development Services

This service facilitates safe and desired city development by coordinating and managing growth, assessing development applications, providing advice, ensuring development is constructed to Council standards and is compliant with relevant regulations.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 12(b). Components of functions (continued)

Administration and Other Activities

Items under this function include General Purpose grants, non-program related grants and Rates revenue. These items are not directly attributed to a service and other minor activities.

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 at call have a returning interest rate between 2.88% to 3.18% (2022: 0.08% to 0.38%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 2% (2022: 2%). Each month thereafter a further interest penalty of 0.48% (2022: 0.42%) is added. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

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 & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - interest bearing borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable (at maturity or Annual Principal & Interest); interest is charged at fixed or variable rates between 1.80% and 6.05% (2022: 1.80% and 5.40%).

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting Policy:

At the commencement date, a lessee shall measure the right-of-use asset at cost and the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 13. Financial instruments (continued)

		Due < 1 year \$ '000	Due > 1 year and ≤ 5 years \$ '000	Due > 5 years \$ '000	Total Contractual Cash Flows \$ '000	Carrying Values \$ '000
Notes						
Financial assets and liabilities						
2023						
Financial assets						
Cash and cash equivalents	5a	15,403	–	–	15,403	15,403
Receivables	5b	13,931	22	10	13,963	13,924
Other financial assets	5c,6a	24	111	137	272	248
Total financial assets		29,358	133	147	29,638	29,575
Financial liabilities						
Payables	8a	13,781	8,189	10,598	32,568	11,769
Current borrowings	8b	6,440	–	–	6,440	6,440
Non-current borrowings	8b	–	36,914	57,732	94,646	94,646
Lease liabilities	17b	91	76	–	167	167
Total financial liabilities		20,312	45,179	68,330	133,821	113,022
Total financial assets and liabilities		49,670	45,312	68,477	163,459	142,597
2022						
Financial assets						
Cash and cash equivalents	5a	1,818	–	–	1,818	1,818
Receivables	5b	6,411	24	14	6,449	6,403
Other financial assets	5c,6a	23	105	167	295	273
Total financial assets		8,252	129	181	8,562	8,494
Financial liabilities						
Payables	8a	13,394	8,937	12,420	34,751	11,173
Current borrowings	8b	6,174	–	–	6,174	6,174
Non-current borrowings	8b	–	48,358	51,768	100,126	100,126
Lease liabilities	17b	140	143	–	283	283
Total financial liabilities		19,708	57,438	64,188	141,334	117,756
Total financial assets and liabilities		27,960	57,567	64,369	149,896	126,250

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

	2023		2022	
	Weighted Avg Interest Rate \$ '000	Carrying Value \$ '000	Weighted Avg Interest Rate \$ '000	Carrying Value \$ '000
Overdraft	11.18%	–	7.93%	–
Other variable rates	5.73%	30,667	2.36%	21,801
Fixed interest rates	3.73%	70,586	3.61%	84,782
		101,253		106,583

Net fair value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the
continued on next page ...

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 13. Financial instruments (continued)

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. 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 its financial liability obligations. Council consider borrowings as an organisational response to the need for funds for capital projects or cashflow, without specifically borrowing for a particular project. The term of any borrowings, whether fixed interest or floating interest rate borrowings are sought with a range of maturity dates including access to bank overdraft and standby borrowing facilities to ensure a base level of liquidity is available at all times. This is in accordance with Council's Treasury Policy.

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.

Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

	ECL Rate	Gross carrying amount \$ '000	Expected Loss \$ '000
2023			
Current (not past due)	0.0%	430	—
Past due 1-30 days	0.2%	17	—
Past due 31-60 days	0.6%	71	—
Past due 61-90 days	1.0%	124	1
Past due 91 days +	2.8%	377	11
		1,019	12
2022			
Current (not past due)	0.1%	469	—
Past due 1-30 days	0.3%	67	—
Past due 31-60 days	0.6%	44	—
Past due 61-90 days	0.8%	180	1
Past due 91 days +	4.4%	140	7
		900	8

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

Set out below is the movement in the allowance for expected credit losses:

	2023 \$ '000	2022 \$ '000
As at 1 July	8	3
Provisions	7	7
Write-off	(3)	(2)
As at 30 June	12	8

Note 14. Capital expenditure and investment property commitments

	2023 \$ '000	2022 \$ '000
--	-----------------	-----------------

Capital commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Land	201	73
Buildings	746	1,109
Infrastructure	10,676	15,810
Plant and equipment	1,410	1,440
	13,033	18,432

These expenditures are payable:

Not later than one year	13,033	18,432
	13,033	18,432

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Financial indicators

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022	Indicators 2021
---------	-----------------	-------------------	--------------------	--------------------

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.

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison. Adjustments are also made for Developer Contributions & Grant payments that are recognised under accounting standards as operating income but utilised for capital & future capital spend.

1. Operating Surplus Ratio

Operating surplus	17,049	12.8%	12.5%	9.8%
Total operating income	133,347			

This ratio expresses the operating surplus as a percentage of total operating revenue.

Adjusted Operating Surplus Ratio

Operating surplus	3,244	2.7%	2.9%	3.9%
Total operating income	119,542			

2. Net Financial Liabilities Ratio

Net financial liabilities	99,793	75%	102%	126%
Total operating income	133,347			

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.

Adjusted Net Financial Liabilities Ratio

Net financial liabilities	115,138	90%	114%	131%
Total operating income	128,217			

3. Asset Renewal Funding Ratio

Asset renewals	10,488	65%	70%	108%
Infrastructure and Asset Management Plan required expenditure	16,167			

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Uniform presentation of finances

	2023 \$ '000	2022 \$ '000
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The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

Income

Rates	91,750	86,346
Statutory charges	3,169	2,852
User charges	3,881	3,929
Grants, subsidies and contributions - capital	8,675	8,140
Grants, subsidies and contributions - operating	24,012	21,010
Investment income	56	10
Reimbursements	1,094	905
Other income	710	205
Net gain - equity accounted council businesses	—	842
Total Income	133,347	124,239

Expenses

Employee costs	42,828	41,719
Materials, contracts and other expenses	41,243	37,507
Depreciation, amortisation and impairment	28,029	25,537
Finance costs	3,895	3,847
Net loss - equity accounted council businesses	303	77
Total Expenses	116,298	108,687

Operating Surplus / (deficit)

Timing adjustment for grant revenue	(5,130)	(4,212)
-------------------------------------	---------	---------

Adjusted Operating surplus / (deficit)

	11,919	11,340
--	---------------	---------------

Net outlays on existing assets

Capital expenditure on renewal and replacement of existing assets	(12,098)	(15,110)
Add back depreciation, amortisation and impairment	28,029	25,537
Add back proceeds from sale of replaced assets	1,610	1,361
	17,541	11,788

Net outlays on new and upgraded assets

Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(24,950)	(13,839)
Add back amounts received specifically for new and upgraded assets	5,220	2,516
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	11,606	4,334
	(8,124)	(6,989)

Annual net impact to financing activities (surplus/(deficit))

	21,336	16,139
--	---------------	---------------

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

Building

Community building leases include Elizabeth Rise Community Centre. The rent is increased by market rent review or CPI annually.

Plant and Equipment

Includes photocopiers and vehicles leasing. The leases are fixed repayments.

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

	Building \$ '000	Plant and Equipment \$ '000	Total \$ '000
2023			
Opening balance	80	201	281
Additions to right-of-use assets	2	35	37
Depreciation charge	(21)	(134)	(155)
Balance at 30 June	61	102	163
2022			
Opening balance	100	158	258
Additions to right-of-use assets	—	157	157
Depreciation charge	(20)	(114)	(134)
Balance at 30 June	80	201	281

(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:

	2023 \$ '000	2022 \$ '000
Balance at 1 July	283	261
Additions	37	157
Accretion of interest	5	5
Payments	(158)	(140)
Balance at 30 June	167	283
Classified as:		
Current	91	140
Non-current	76	143

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Leases (continued)

	2023 \$ '000	2022 \$ '000
--	-----------------	-----------------

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

The following are the amounts recognised in the Statement of Comprehensive Income:

Depreciation expense of right-of-use assets	155	132
Interest expense on lease liabilities	5	5
Total amount recognised in profit or loss	160	137

(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 in user charges (hall and equipment hire) in Note 2.

	2023 \$ '000	2022 \$ '000
--	-----------------	-----------------

Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:

Not later than one year	1,077	1,056
Later than one year and not later than 5 years	1,528	1,845
Later than 5 years	1,974	809
	4,579	3,710

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 18. Superannuation

Contribution to Superannuation Scheme

The Council makes employer superannuation contributions in respect of its employees to HostPlus Super (formerly Statewide Super 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 10.50% (10.00% in 2021/22). 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 2021/22) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% (3% 2021/22) 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 20 June 2022. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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.

	Council's Share of Net Income		Council's Share of Net Assets	
	2023	2022	2023	2022
	\$ '000	\$ '000	\$ '000	\$ '000
Council's share of net income				
Joint ventures	(303)	765	10,178	10,759
Total Council's share of net income	(303)	765	10,178	10,759

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

(a) Carrying amounts

	Principal Activity	2023	2022
		\$ '000	\$ '000
Northern Adelaide Waste Management (NAWMA)	Waste Management	3,691	4,080
Gawler River Flood Management Authority (GRFMA)	Floodplain Management	6,487	6,679
Total carrying amounts - joint ventures and associates		10,178	10,759

Northern Adelaide Waste Management (NAWMA)

The Northern Adelaide Waste Management Authority (NAWMA) manages recycling, waste collection and waste disposal for the City of Playford, City of Salisbury and Town of Gawler. Contributions are made towards waste collection, disposal and kerbside recycling and administration.

The City of Playford has a 33.50% equity interest in NAWMA for the year ended 30 June 2023 (2022: 36.50%). NAWMA has loan borrowings of \$8.98 million as at 30 June 2023. The City of Playford's share of borrowings is \$3.0 million.

Gawler River Flood Management Authority (GRFMA)

The Gawler River Floodplain Management Authority (GRFMA) was established in August 2002 to construct, operate and maintain flood mitigation infrastructure in the Gawler River area. Contributions are made to the administrative expenses of the Authority.

The City of Playford has a 30.60% equity interest in GRFMA as at 30 June 2023 (2022: 30.90%).

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2023	2022	2023	2022	2023	2022
Northern Adelaide Waste Management (NAWMA)	33.5%	36.5%	33.5%	36.5%	33.3%	33.3%
Gawler River Flood Management Authority (GRFMA)	30.6%	30.9%	30.6%	30.9%	17.0%	17.0%

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 19. Interests in other entities (continued)

(c) Movement in investment in joint venture or associate

	Northern Adelaide Waste Management (NAWMA)		Gawler River Flood Management Authority (GRFMA)	
	2023	2022	2023	2022
	\$ '000	\$ '000	\$ '000	\$ '000
Opening Balance	4,080	3,117	6,679	6,848
Share in Operating Result	(188)	842	(115)	(77)
Share in Other Comprehensive Income	131	—	(6)	—
Adjustments to Equity	(332)	121	(71)	(92)
Council's equity share in the joint venture or associate	3,691	4,080	6,487	6,679

(d) Share of Joint Operations Expenditure Commitments

Expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:

	2023	2022
	\$ '000	\$ '000
Not later than one year	5,605	6,239
Later that one year and not later than 5 years	2,185	6,947
	7,790	13,186

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

	2023	2022
	\$ '000	\$ '000

Carrying Amounts of Assets and Liabilities

Assets

Asset Held for Sale	362	5,156
Total assets	362	5,156
Net assets	362	5,156

These assets were previously classified as part of Land in Note 7a.

Prior to transferring to non-current assets held for sale, the land was revalued to reflect its fair value.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

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

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 932 km of road reserves of average width 15 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 may guarantee certain loans and other banking facilities advanced to community organisations and sporting bodies. As at 30 June 2023 the amount guaranteed was \$nil (2022: \$nil).

Council holds guarantee for certain procurement contracts. As at 30 June 2023 the amount held in guarantees was \$1.5M (2022: \$1.3M).

4. Legal expenses

Council is the planning consent authority for its area under the *Planning, Development & Infrastructure Act 2016* (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of one appeal against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

5. Indenture

As part of the indenture entered into in July 1998 by the South Australian Housing Trust (SAHT) and Council, the SAHT have maintained a trust account. These monies are to be used to assist in refurbishment of the areas in which SAHT houses are concentrated. The current balance of this account is \$1.44 million (2022: \$1.44 million).

At the time of expenditure Council assumes ownership of the asset.

Note 22. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2023, 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 2023

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, 47 persons were paid the following total compensation.

	2023 \$ '000	2022 \$ '000
The compensation paid to key management personnel comprises:		
Short-term employee benefits	4,727	4,605
Termination benefits	65	61
Councillor Allowances	440	431
Total	5,232	5,097

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

Receipts from key management personnel comprise:

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received the following amounts in total:

Planning and building application Fees	1	1
Total	1	1

Three close family members of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

Key management personnel or close family members (including related parties) lodged a total of one planning and building applications during the year. These people took no part in the assessment or approval process for this applications.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 24. Council information and contact details

Principal place of business:

10 Playford Boulevard
Elizabeth SA 5112

Contact details

Mailing Address:

12 Bishopstone Road
Davoren Park SA 5113

Telephone: 08 8256 0333

Facsimile: 08 8256 0578

Opening hours:

9am-5pm
Monday to Friday

Internet: www.playford.sa.gov.au

Email: playford@playford.sa.gov.au

Officers

Chief Executive Officer

Sam Green

AUDITORS

BDO

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Adelaide SA 5000

AUSTRALIA

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www.bdo.com.au

Elected members

Mayor

Glenn Docherty

Councillor

Cr Agapios (Peter) Rentoulis

Cr Akram Arifi

Cr Andrew Craig

Cr Chantelle Karlsen

Cr Clint Marsh

Cr David Kerrison

Cr Esperanza (Jane) Onuzans

Cr Gay Smallwood-Smith

Cr Katrina Stroet

Cr Marilyn Baker

Cr Misty Norris

Cr Rebecca Vandepeear

Cr Shirley Halls

Cr Tanya Smiljanic

Cr Zahra Bayani

Other information

ABN: 99 397 793 662

INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF CITY OF PLAYFORD

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of City of Playford (the Council), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the certification of the financial statements.

In our opinion the accompanying financial report presents fairly, in all material respects, the Council's financial position as at 30 June 2023, and its financial performance and its cash flows for the year ended in accordance with Australian Accounting Standards, the *Local Government Act 1999*, and the *Local Government (Financial Management) Regulations 2011*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the Local Government Act 1999 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

Other information

The directors are responsible for the other information. The other information obtained at the date of this auditor's report is the annual report of Northern Adelaide Waste Management Authority for the year ended 30 June 2023.

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

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

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

Council's Responsibility for the Financial Report

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

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

Auditor's responsibilities for the audit of the Financial Report

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

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

This description forms part of our auditor's report.



BDO Audit Pty Ltd



Andrew Tickle
Director

Adelaide, 27 October 2023

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE CITY OF PLAYFORD

Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by City of Playford ('the Council') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2022 to 30 June 2023 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, in all material respects:

- (a) The controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
- (b) The controls operated effectively as designed throughout the period from 1 July 2022 to 30 June 2023.

Basis for opinion

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

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

The Council's responsibilities for the internal controls

The Council is responsible for:

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

Our independence and quality control

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

Assurance practitioner's responsibilities

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

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

Limitations of controls

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

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



BDO Audit Pty Ltd



Andrew Tickle

Director

Adelaide, 27 October 2023

City of Playford

General Purpose Financial Statements for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Playford for the year ended 30 June 2023, the Council's Auditor, BDO has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Sam Green
Chief Executive Officer



Mark Labaz
Presiding Member, Corporate Governance
Committee

Date: 3 October 2023

CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of the City of Playford for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code), Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Andrew Tickle
Director

BDO Audit Pty Ltd

Adelaide, 27 October 2023



Corporate Governance Committee Annual Report **2022/23**

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1. Introduction

This Annual Report documents the operation and activities of the City of Playford Corporate Governance Committee from 1 July 2022 to 30 June 2023.

Council's Corporate Governance Committee reviews and monitors the integrity of Council, including financial statements, internal controls, audit and risk management systems and strategic management plans.

The Committee is comprised of five (5) members consisting of the Mayor, one (1) Council Member and three (3) Independent Members. A significant review of the Committee's Charter was undertaken in preparation for the General Election. In November 2022, as a result of the review, Council appointed a Deputy Member for the purpose of attending meetings where the Mayor, or appointed Council Member are unable to attend.

The term of the Council Members' appointment is generally for two years but does not exceed the next General Election. Independent Members appointed to the Committee may carry over past an election term.

The Presiding Member must be an Independent Member and will be determined by the Committee for a period of two years, after which they may stand for re-election.

Independent Members of the Committee are appointed to bring current and relevant experience and their capacity to act as a mentor to the Council Members of the Committee.

Independent Members of the Corporate Governance Committee are paid for their services and are remunerated in accordance with the Committee's Charter.

During the 2022/23 financial year, the Committee's membership remained unchanged, with Council reappointing Mr Peter Brass as an Independent Member representative in January 2023. Mr Mark Labaz continues in the position of Presiding Member, as resolved by the Committee on 3 May 2022 (Resolution 4985).

Mayor Glenn Docherty continues his role as a Mayor representative with Cr Shirley Halls remaining appointed as the Council Member representative following their reappointment to Council in the November 2022 General Election. Cr Jane Onuzans was appointed as Deputy Member.

The table below provides a summary of current Committee Membership and Term of Office details:

Term of Office

Appointed Member	Endorsed by Council	Term Concludes
Mr Mark Labaz	22 February 2022	31 March 2024
Mr Martin White	22 February 2022	31 March 2024
Mr Peter Brass	24 January 2023	31 March 2025 <i>(reappointed – initial term expired on 31 March 2023)</i>
Mayor Glenn Docherty	29 November 2022	30 November 2024
Cr Shirley Halls	29 November 2022	30 November 2024
Cr Jane Onuzans <i>(Deputy)</i>	29 November 2022	30 November 2024

In November 2022, the Corporate Governance Committee Charter was updated to include the appointment of a Deputy Member for the purpose of attending meetings where the Mayor, or appointed Council Member are unable to attend a meeting.

The Corporate Governance Committee Charter was updated in November 2022 in line with the coming changes as part of the *Statutes Amendment (Local Government Review) Act 2021* ('LG Reform') and the findings of the external assessment completed in September 2022 by UHY Haines Norton. The LG Reform changes will come into effect in November 2023.

2. Role of the Committee

The purpose of Council's Corporate Governance Committee is to provide independent assurance and advice to Council on accounting, financial management, internal controls, risk management and governance matters.

3. Meetings

The Corporate Governance Committee meetings are held on the first Tuesday of the month, and during 2022/23, commenced at 5:00pm. The Committee meets a minimum of six times per annum and occur at least quarterly. The schedule is determined by the Committee in their workplan.

During the 2022/23 period, the Committee held six meetings with the average meeting lasting 1 hour and 39 minutes.

The Committee considered 34 reports and 4 Informal Discussion items from 1 July 2022 to 30 June 2023. The Committee went into confidence on nine occasions to discuss matters that the Committee considered necessary to consider in confidence. A list of Committee Items is provided at Appendix 1.

3.1 Presiding Member

The Presiding Member oversees the conduct of the Corporate Governance Committee meetings in accordance with the *Local Government Act 1999* and Code of Practice for Council and Committee Meetings. Their role ensures that all Committee Members have the opportunity to participate in debate and discussions in an open and encouraging manner.

At the May 2022 Corporate Governance Committee meeting, the Committee appointed Mr Mark Labaz as Chair for a 12-month period.

3.2 Record of Attendance

The below table provides the record of attendance for Corporate Governance Committee meetings held from July 2022 to June 2023.

Appointed Member	Total Number of Meetings	Attendance	Attendance Rate
Mr Mark Labaz	6	6	100%
Mr Martin White	6	6	100%
Mr Peter Brass	6	6	100%
Mayor Glenn Docherty	6	5	83%
Cr Shirley Halls	6	5	83%
Cr Jane Onuzans (Deputy)	1	1	100%

There was one occurrence where the Deputy Member was required to attend a meeting where the Mayor, or appointed Council Member were unable to attend during this period.

3.3 Administration Support

An Executive Officer (EO) is appointed by the CEO to support the administration and operation of the Committee. The Executive Officer and relevant staff are available to provide advice during the meeting as required to aid informed decision making. The General Manager Corporate Services held the EO position during 2022/23.

The CEO has appointed a Minute Taker and Council's Governance team provide administration support, preparing and distributing agendas and meeting papers in advance of the meetings as per legislation. Minutes were publicly available within five days of the meeting as per the requirements of the *Local Government Act 1999*.

4. Charter Review and Update

In line with the Corporate Governance Committee Charter, in the year leading up to a General Election, the Committee undertake an external review of the Committee's effectiveness.

This review was undertaken in the 2021/22 financial year with the report provided to the Corporate Governance Committee on 4 October 2022.

The review noted there had been significant improvement in the Committee's Charter and activities since their previous assessment in 2018.

The external assessment set out recommendations for the new Council to consider when they established the Council Committee Structure and Corporate Governance Committee Charter following the 2022 Local Government Elections in November.

Amendments to the Committee Charter based on recommendations made in relation to the structure of the Committee, and the upcoming legislative reform, were presented and adopted by Council in November 2022. Other recommendations are considered by the Committee as part of their committee work plan, reviewed at each meeting.

5. 2022/23 Self-Assessment

In accordance with the Committee's Charter, members undertook their annual Self-Assessment for the 2022/23 financial year in August 2023 to consider the ongoing role and effectiveness of the Committee and to report any recommendations to Council as required.

Outlined below are the topics targeted in the Self-Assessment relating to the Committee's Terms of Reference as outlined in the Corporate Governance Committee Charter and a brief summary of feedback provided via the self-assessment. A breakdown of the survey responses is provided in Appendix 2.

5.1 Committee Composition and Effectiveness

Membership and composition of the Committee

- Majority of responses received from the Committee demonstrated positive views on the membership and composition of members.

Effectiveness of the meetings

- Consistent scores were received from the Committee on the effectiveness of meetings.

Other activities undertaken by the Committee

- Consistent scores were received from the Committee in relation to other activities undertaken by the committee.

On average, 72% of responses from members were in strong agreeance to the above.

5.2 Financial Reporting

The Committee received several accounting policies for review throughout the 2022/23 financial year; providing their input and making recommendations which have since been endorsed by Council.

The Committee reviewed Council's 2021/22 annual financial statements including asking questions of the External Auditor and management, ensuring they accurately presented the position of the Council prior to adoption by Council.

Advice was also provided to Council to assist in making its decision with respect to preparing the budget to deliver the 2023/24 Annual Business Plan.

Self-Assessment Feedback:

- All members strongly agree that reviews of financial statements presented by management together with reports and options from the external auditor were undertaken in accordance with the Committee's Charter.
- Overall, 75% of members indicated strong agreeance to the Committee undertaking the required financial reporting activities. Commentary provided as part of the self-assessment identified that reviewing the financial position of Council was done well by the Committee. It was also noted that engagement with Council on significant issues, in particular Council's Long Term Financial Plan should continue to be improved.

5.3 Internal Control, Internal Audit and Risk Management Systems

The Committee received, reviewed, and provided feedback on Councils risk management systems through reports including the risk evaluation action plan, strategic risk reports, and internal audit reporting on business continuity planning, governance, and delegation.

Each report was thoroughly considered by the Committee with regular feedback to staff provided, including the addition of risk ratings on all audit findings for future audits and linking the audit plan to the strategic risk register.

Self-Assessment Feedback:

- Responses varied regarding the Committees assessment of their involvement in monitoring changes in economic and business environment and considering possible impacts to Council's risk profile. The self-assessment provided mixed results to receiving updates regarding the Public Interest Disclosure process and review of anti-fraud and corruption policies and strategies with some in strong agreeance that they were considered, whilst others somewhat agreed or strongly disagreed.
- The Committee has had robust discussion on numerous important issues and provided valuable input to the Executive. The Committee has provided pertinent recommendations to Council and improved communication with the Chamber.

Appendix 1 | 2022/23 Committee Agenda Items

Meeting Date	Report Title	Report Type
Aug-22	Hardship Policy and Procedure and Debt Recovery Procedure	Decision Report
Aug-22	Risk Evaluation Action Plans Update	Information Report
Aug-22	Strategic Risk Report	Information Report
Aug-22	Chief Executive Officer Update	Information Report
Aug-22	Business Continuity Planning Internal Audit Report	Information Report
Aug-22	Governance and Delegation Internal Audit Report	Information Report
Aug-22	Risk Management Framework Internal Assurance Report	Information Report
Aug-22	Internal Audit Status update and Internal Audit Plan	Information Report
Aug-22	External Audit - Interim Report	Information Report
Aug-22	Committee Self-Assessment (External Assessment)	Information Report
Aug-22	CBD Development Update	Information Report – Confidential Matters
Sep-22	Internal Audit – Internal Controls	Informal Discussion – Confidential Matters
Oct-22	Adoption of 2021/22 Financial Statements	Decision Report
Oct-22	External Assessment of the Corporate Governance Committee	Decision Report
Oct-22	2021-22 Corporate Governance Committee Annual Report	Information Report

Meeting Date	Report Title	Report Type
Oct-22	2022-23 Insurance Portfolio	Information Report
Oct-22	Internal Audit Status update and Internal Audit Plan	Information Report
Oct-22	Chief Executive Officer Update	Information Report – Confidential Matters
Oct-22	Findings of External Audit <i>(included presentation by External Auditor)</i>	Informal Discussion – Confidential Matters
Dec-22	Corporate Governance Committee 2023 Meeting Schedule and Work Plan	Decision Report
Dec-22	Internal Audit Status update and Internal Audit Plan	Information Report
Dec-22	Strategic Risk Report	Information Report
Dec-22	Internal Controls Audit Report	Information Report
Dec-22	Chief Executive Officers Update	Information Report – Confidential Matters
Dec-22	CBD Development Update	Informal Discussion – Confidential Matters
Feb-23	Cash Handling Policy and Procedure	Decision Report
Feb-23	Internal Audit Status update	Information Report
Feb-23	Recruitment and Selection Follow Up Assurance Update	Information Report
Feb-23	Mid Year Review - End of Year Forecast	Information Report
Feb-23	Corporate Governance Committee Work Plan	Information Report
Feb-23	Chief Executive Officer Update	Information Report – Confidential Matters
Feb-23	Long Term Financial Plan 23/24	Informal Discussion – Confidential Matters

Meeting Date	Report Title	Report Type
Apr-23	External Audit Plan 2022/23	Decision Report
Apr-23	Cash Handling Policy and Procedure	Decision Report
Apr-23	Corporate Governance Committee Work Plan	Information Report
Apr-23	2022/23 Risk Evaluation Action Plans	Information Report
Apr-23	Internal Audit Status update	Information Report
Apr-23	2023/24 Draft Annual Business Plan and Long Term Financial Plan	Decision Report – Confidential Matters

Appendix 2 | 2022/23 Self-Assessment

Membership

Question	Strongly disagree	Somewhat disagree	Somewhat agree	Strongly agree
The size of the Committee is appropriate for the Council and the responsibilities outlined in the Charter.	0%	20%	0%	80%
Composition is regularly reviewed to ensure the appropriate balance of skills, knowledge and experience.	0%	0%	40%	60%
All members are financially literate and able to understand financial statements with at least one member with accounting or related financial expertise.	0%	0%	20%	80%

Meetings

Question	Strongly disagree	Somewhat disagree	Somewhat agree	Strongly agree
The Committee meets regularly throughout the year and the number of meetings is appropriate for the responsibilities of the Committee.	20%	0%	0%	80%
Agenda and meeting papers are provided in advance of the meetings as per legislation.	0%	20%	0%	80%
Minutes are taken and circulated to members in a timely manner and made available to the Council.	0%	0%	20%	80%
Sufficient opportunity is provided to discuss matters with relevant staff.	0%	0%	0%	100%
Sufficient opportunity is provided to engage with the external auditors, including a separate session to discuss matters privately at least annually.	0%	0%	20%	80%

Other Committee Activities

Question	Strongly disagree	Somewhat disagree	Somewhat agree	Strongly agree
The Committee reports regularly to the Council on their activities and makes recommendations where appropriate.	20%	0%	20%	60%
The Committee evaluates their performance and effectiveness as a whole at least once per year.	0%	20%	0%	80%
Appropriate training is offered or provided to Committee Members if requested and induction provided to new Committee Members.	0%	0%	60%	40%

Financial Reporting

The committee has undertaken the following activities:

Question	Strongly disagree	Somewhat disagree	Somewhat agree	Strongly agree
Reviewed the financial statements presented by management together with reports and opinions from the external auditor.	0%	0%	0%	100%
Reviewed the methods utilised to account for significant or unusual transactions where different approaches are possible.	0%	0%	40%	60%
Assessed the appropriateness of accounting policies and methods chosen by management.	0%	20%	20%	60%
Reviewed the results of the external audit, including significant adjustments, uncorrected misstatements and any difficulties encountered or unresolved disagreements with management.	20%	0%	0%	80%
Reviewed with management and the external auditor all matters required to be communicated to the Committee under Australian Auditing Standards, such as key audit matters, significant internal control deficiencies, indications of fraud or corruption or non-compliance with laws or regulations.	0%	20%	0%	80%
Reviewed financial statements, note disclosures, external auditor statement and other relevant information and made recommendations to Council if required.	0%	0%	20%	80%
Discussed with the external auditors, matters relating to the conduct of the audit, any difficulties countered, any restrictions on scope of activities or access to information, any significant disagreements with management and the adequacy of management response.	0%	0%	40%	60%
Provided input into the appointment of the external auditor.	20%	0%	0%	80%

Internal Control, Internal Audit and Risk Management Systems

The committee has undertaken the following activities:

Question	Strongly disagree	Somewhat disagree	Somewhat agree	Strongly agree
Monitored changes in the economic and business environment and considered possible impacts to Council's risk profile.	20%	0%	40%	40%
Reviewed the effectiveness of processes for identifying the Council's risks and the appropriateness of the risk management framework to maintain activities within the Council's risk appetite.	0%	20%	0%	80%
Considered the adequacy and effectiveness of the internal control and risk management framework from the review of reports from management, internal audit and external audit, and the review of management responses and actions to correct any noted deficiencies.	0%	0%	20%	80%
Reviewed the processes management has implemented for managing insurable risks.	0%	0%	20%	80%
Considered and made recommendations (where appropriate) on the program of the internal controls and audit.	0%	20%	0%	80%
Received updates regarding the Public Interest Disclosure process and reviewed anti-fraud and corruption policies and strategies.	20%	0%	40%	40%

Overall, what has been well done by the Committee this year?

Complying with Committee Terms of Reference and actively engaging with Administration. Having the ability to provide input and discussion with Full Council at workshops regarding drafting of ABP and annual rate setting and justifying decisions made.

Review of financial position of the Playford council

Committee has had robust discussion on numerous important issues and provided valuable input to the executive. Has provided pertinent recommendations to council and improved communication with the chamber. Has been well chaired.

What opportunities for improvement should the Committee consider?

Take advantage of training opportunities for Committee members when they arise and are offered to independent members by Administration.

Attendance of key personnel

Continue to increase engagement with council on significant issues, in particular LTFP



ANNUAL REPORT 2022 2023



Food and Garden Organics

83,000

FOGO BINS

within our
Constituent Councils

48,000

TONNES

of kerbside collected material
processed by Peats



32,793

TONNES

of kerbside FOGO material
collected from residents

8,000

TONNES

collected via our RRCs
and processed by Peats

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About **NAWMA**

Northern Adelaide Waste Management Authority (NAWMA) provides local waste management and resource recovery services as well as infrastructure of global significance. We do this as a regional subsidiary formed under the *Local Government Act (SA) 1999*, on behalf of our Constituent Councils; City of Salisbury, City of Playford and Town of Gawler.

The local waste, recycling and resource recovery operations that NAWMA undertakes have significant environmental, economic, and social benefits for current and future generations. NAWMA represents not only excellence in environmental leadership, but testament to Councils working collaboratively as a Regional Waste Management Subsidiary to deliver economies of scale and efficiencies in service and infrastructure delivery.

NAWMA facilities and services include:

- Coordination of three-bin kerbside collection services (general waste, household recycling and green organics) for more than 120,000 residential properties in its three Constituent Council areas
- On-demand hard waste collection service
- Operation of two Resource Recovery Centres (Edinburgh North and Pooraka)
- Receiving and processing of municipal waste at its Edinburgh North Waste Processing Facility
- Operation of the Uleybury landfill (balefill)
- Operation of its 20 tonne/hr Materials Recovery Facility
- Facilitation of hazardous waste drop-off days
- Facilitation of community engagement and education programs

Mission

Our mission is to deliver world-class recycling and waste management services to our Constituent Councils, and Client Councils.

Report from the Independent Chairperson

In FY2023 with the global pandemic interruptions largely behind us and with new and refreshed leadership with the appointment of our new CEO Toby Terlet; NAWMA has continued to respond quickly and effectively to our local communities. We should take pride in the delivery of a high level of service to the residents in our Constituent Councils as well as many Rural and Regional Councils.

Our CEO has outlined in his Report an impressive list of some of the key highlights of the FY2023 reporting period as NAWMA continues to successfully adapt to the growth within each of our Constituent Councils and the needs of our communities. What has, and is, being achieved by NAWMA's management and staff group has been best in class for Australian recycling and resource recovery initiatives, supported by contemporary and continually improving waste practices, infrastructure, and facilities. In this Report, however, I only have space to refer to several key priorities and work

streams and express my appreciation to very many people in NAWMA and our Constituent Councils.

The FY2023 year saw the NAWMA Board and Management team working hard to continue to reduce operating costs, generating greater revenues, and working on new recycling initiatives. Major impacts to our financial result in FY2023 have been NAWMA's overdue investment in our people and their capacity and our special project referred to below. Of course, NAWMA is subject to commercial returns from selling sorted recyclables (particularly paper and cardboard) into domestic (Australian)



Report from the Independent Chairperson

and valid global recycling reprocessors and whilst these markets proved less volatile than the previous year, they still yielded lower revenues than we have seen in the past.

A key priority this year, however, has been the acceleration of a special project which began in 2018 to identify and prove up the world's best technology to divert and treat residual waste from the three Constituent Councils which would normally be destined for landfill. As described in previous Annual Reports, our Board, CEO and Management team have considered options available for red-lid bin (non-recyclable) waste for when the Uleybury Balefill and Renewable Energy Park is closed in circa 2026/27. That critical work has required much additional effort from our Board, CEO and Senior Management team, who have worked with highly skilled independent parties that specialise in technical/environmental, procurement, probity, social licensing, and community consultation.

It has meant an increased financial investment from NAWMA this year which is expected to continue into the next few years, but which will be critical to our Constituent Councils and more broadly, the state of South Australia. NAWMA looks forward to presenting the outcomes of this significant work to our Constituent Councils and residents soon.

Another of NAWMA's key priorities is working with our communities on increased diversion and reduced contamination of our domestic waste. At the coal face, our targeted face to face engagement trials have proven that this can be achieved, and our responsive call centre and the provision of helpful information accessed through our website as well as other forms of social and community communication will ultimately result in successfully reducing contamination.

When we succeed, the flow on benefits of reducing costs to our Constituent Councils are significant. In addition, NAWMA has provided increased service offerings with hard waste collections plus our Resource Recovery Centres continue to support our communities and their efforts in building the circular economy in the north of Adelaide.

From the perspective of new infrastructure, a new Paper Polishing Plant will be built, pending Board approval, adjacent to our Material Recovery Facility to further sort out impurities from paper and cardboard recovered from resident's yellow top bins and meet the impending environmental policy changes. The new plant is targeted to be operational in 2024/25. The Plant will consolidate NAWMA's leadership position in Australia's circular

economy and from a local perspective, the Plant will help to secure the future of our kerbside yellow-lid bin system, while creating a potential 60 construction jobs and further on-going employment opportunities for the Northern Region.

NAWMA certainly has an exciting future ahead!

As I have advised the CEOs of the Constituent Councils and the NAWMA Board and Management Team, this is my last Report as Chair of NAWMA as I retire from a role which I have enjoyed immensely over the last 8 years. I want to take the opportunity to thank many people within NAWMA and stakeholders associated with NAWMA for their strong support over such a long period of time.

Firstly, to the NAWMA Board - many thanks for your continued support, guidance, leadership, and astute decision making over a long time. The Board has overseen much change over the past 8 years which sees the organisation recognised Australia wide for its outstanding work and leadership in the circular economy. To the CEOs of our Constituent Councils, particular thanks for your personal support (when I needed it) and of course your great commitment to NAWMA. To the Mayors and Elected Members and Administrations of the Constituent Councils who provide very strong support and trust to our organisation, again many thanks. The NAWMA Audit Committee who do excellent work have also been great allies and very valued advisors and I thank them on behalf of all the NAWMA community. There are also many other advisors to NAWMA to thank but a particular mention to Norman Waterhouse Chair Sean Keenihan is very much deserved for his advice, guidance, and support.

On behalf of all the above who are involved in governing and advising NAWMA, I want to thank Toby Terlet for his leadership in his first year as NAWMA's Chief Executive Officer and his excellent Senior Management Team. Finally, but certainly most importantly, I thank our NAWMA staff for their

terrific efforts again this year. We are fortunate to have such a quality team of people working with us for our Councils and communities across the state.

I commend to you the FY2023 Annual Report.



Brian Cunningham
Independent Chairperson

Report from the Chief Executive Officer

NAWMA continues to excel, working in partnership with Constituent Councils and key waste management and recycling sector stakeholders, achieving Circular Economy outcomes through waste diversion and resource recovery, responding to changing community behaviour.

Over the past 12 months NAWMA has focused on creating a 'great place to work' culture and importantly a safe place to work. This was evident in the results of the staff satisfaction survey with particular strengths emerging in the following two areas - strong safety culture and strong culture of respect.

The objectives of NAWMA seek to ensure our Constituent Council communities and householders (Town of Gawler, City of Playford, City of Salisbury) are serviced through a range of contemporary recycling and resource recovery initiatives and facilities, embracing the South Australian Waste Strategy 2020-2025 waste diversion targets.

To achieve increased diversion and reduced contamination in domestic waste streams NAWMA works closely with our 110,000 households through community engagement and education, underscoring increased participation in the three-bin system and encouraging councils to increase green bin (Food and Organics) diversion from landfill.

The NAWMA Board, Audit Committee, Management Leadership Team and Staff have delivered responding to ongoing local challenges while also contributing to NAWMA's strategic drive to become more innovative and deliver on its circular economy ambitions.





Report from the Chief Executive Officer

NAWMA continues to support 30 councils across rural and regional South Australia, and we collaborate closely with such authorities to maximize resource recovery and reduce the impact of the State Solid Waste Levy. A significant cost to regional councils is borne through transport fees, and the waste levy, further impacted due to limited resources and scale of economy. NAWMA demonstrates significant value add collaborating with these organizations and contributing support to the overall South Australian transition to a Circular Economy.

Key highlights of the FY2023 reporting period include;

- Planning for future growth as the Northern Region heads towards an additional 20,000 + houses and estimated 130,000 population increase by 2035
- Responding to an average 320 calls per day via the NAWMA Customer Service centre
- Over 30,000 bins delivered (new and repaired)
- Recovering over 8,000 tonne glass fines improving the quality of paper exports and supporting council and industry procurement and re-manufacturing opportunities
- Providing over 44,000 hard waste services across NAWMA's three Constituent Councils
- Recovering 36,000 tonne food and organic material (FOGO and green waste) processed into quality compost products
- Investment to upgrade Pooraka Resource Recovery Centre will be an important project in 2024, improving customer access and safety diverting Construction, Building and Industrial waste from landfill
- Completed the Prudential Review for design and construction of the Paper Polishing Plant through Government Modernisation Grants funding
- Delivered education and engagement services and continued implementation of the next stage Resident Engagement Strategy household door knocking initiative of over 450 households
- Commenced planning and initiating next stage of Uleybury civil works as NAWMA heads towards 2026/2027 landfill closure
- NAWMA's Renewable Energy Park utilising landfill gas and 11,000 solar panels produced 8,468,401kwh of generation over the year
- Key meetings continue with key stakeholders such as Hon. Susan Close Deputy Premier, Minister for Climate, Environment and Water, Minister

for Defence and Space Industries, Minister for Industry, Innovation and Science, the newly appointed EPA Chief Executive Dr Jon Gorvett and various local MPs

- NAWMA Senior Leadership Strategic Workshop conducted focusing on NAWMA adopting a growth and continual improvement mindset as we head towards an exciting future.

Financial management of NAWMA requires diverse governance and oversight across a dynamic budget which continues to grow in line with NAWMA's Business Plan and sustained increase in household services participation.

Additional aspects of overall administration and due diligence during the year included review and adoption by the NAWMA Board of Procurement Policies.

The FY2023 NAWMA Annual Report contains detailed information and overview of the scope of services and activities demonstrating performance outcomes.

In the Annual Report, NAWMA also highlights the job that is ahead of us ALL, as consumer packaging continues to add challenges to ensure cleaner resource recovery and achieve less waste to landfill, reduce contamination in the three bin system, especially within the green and organics, FOGO bin which currently contributes to 40% contamination of the red lidded bin, and our ongoing commitment to improve overall environmental footprint and sustainability objectives.

NAWMA continues to progress its project to deliver a robust, proven, sustainable and cost-effective solution for treating 100,000 tonne of residual waste per annum. We look forward to sharing this exciting and innovative response to diverting residual waste from landfill inline with the Constituent Councils strategic plan objectives.



Toby Terlet
Chief Executive Officer

NAWMA

Governance

NAWMA is administered by a Board, in accordance with the requirements of the *Local Government Act (1999)*, the *NAWMA Charter* and various other policies. The Board is responsible for the overall governance, management and strategic direction of the Authority.

As defined by the NAWMA Charter, the membership of the Board comprises of ten (10) Directors – three (3) Directors appointed by each of the Constituent Councils (executive or Elected Member), and one (1) independent person appointed by the Board with endorsement from each of the Constituent Councils who acts as Chair.

The Board appoints a Chief Executive Officer who

is responsible for implementing decisions made by the Board and the day-to-day operations of the Authority. The Board held five (5) formal meetings over the FY2023, in addition to several other matters being resolved by Circular Resolution outside of meeting frequency.

The table below details Board Directors attendance at the five (5) meetings.



Mr Brian Cunningham
**Independent
Chair**
5 of 5 meetings



Cr Paul Koch[#]
**Deputy Chair
Town of Gawler**
5 of 5 meetings



Cr Clint Marsh^{*}
**Deputy Chair
City of Playford**
2 of 5 meetings



Mr Sam Green
City of Playford
5 of 5 meetings



Cr David Kerrison^{2§}
City of Playford
0 of 1 meetings



Cr Shirley Halls^{1%}
City of Playford
4 of 4 meetings



Mr Charles Mansueto
City of Salisbury
5 of 5 meetings



Cr Julie Woodman²
City of Salisbury
1 of 1 meetings



Cr Graham Reynolds²
City of Salisbury
1 of 1 meetings



Cr Chad Buchanan¹
City of Salisbury
3 of 4 meetings



Cr Kylie Grenfell^{1@}
Town of Salisbury
4 of 4 meetings



Mr Henry Inat
Town of Gawler
5 of 5 meetings



Cr Isaac Solomon¹
Town of Gawler
3 of 4 meetings



Cr Paul Little²
Town of Gawler
1 of 1 meetings

NAWMA

Governance

NAWMA Audit Committee

In accordance with the requirements of the *Local Government Act (1999)*, NAWMA has an established Audit Committee.

The functions of the Committee include:

- Monitoring the integrity of NAWMA's financial statements, including its Annual Report, reviewing significant financial reporting and judgements within,
- Reviewing the adequacy of NAWMA's accounting, internal auditing, reporting and other financial management systems and practices on a regular basis; and
- Reviewing and providing recommendations to NAWMA on the sustainability of its financial

performance and proposals with respect to debt levels included in the strategic management plans, and in particular, the long-term financial plan.

The membership of the Audit Committee consists of six (6) members, three (3) members who are independent members (including the Chair), two (2) members who are NAWMA Board Directors, and the NAWMA Board Chair as an Ex-Officio member.

The Audit Committee held five (5) formal meetings over the FY2023. In addition to several other matters being considered and discussed outside of the meeting frequency.

The table below details Audit Committee Member attendance at these meetings:



Mr Mark Labaz
Independent Chair
5 of 5 meetings



Ms Claudia Goldsmith
Independent Member
5 of 5 meetings



Mr Craig Johnson
Independent Member
5 of 5 meetings



Mr Charles Mansueto
Board Director
4 of 5 meetings



Cr Graham Reynolds³
Board Director
1 of 1 meetings



Cr Kylie Grenfell⁴
Board Director
3 of 3 meetings



Mr Brian Cunningham
Ex-Officio Member
5 of 5 meetings

Deputy Board Directors

Meetings

Ms Janey Mitson	City of Playford	1 of 1
Cr David Kerrison ²	City of Playford	1 of 1
Cr Marilyn Baker ¹	City of Playford	2 of 2
Mr John Harry	City of Salisbury	1 of 1
Cr Shirley Halls ²	City of Playford	
Mr Jack Darzanos	Town of Gawler	
Cr Ethan White ¹	Town of Gawler	
Cr David Hughes ²	Town of Gawler	
Cr Moni Mazzeo ¹	City of Salisbury	
Cr Shiralee Reardon ¹	City of Salisbury	
Mr John Devine	City of Salisbury	
Cr Kylie Grenfell ²	City of Salisbury	

¹ Elected to Board November 2022

² Board term completed October 2022

³ Committee term completed October 2022

⁴ Elected to Committee November 2022

* Cr Marsh appointed to role of Deputy Chair in February 2023

Cr Koch served as Deputy Chair until February 2023

% Cr Shirley Halls represented City of Playford as a Deputy Board Director until October 2022, then continued as Board Director from November 2022

\$ Cr David Kerrison represented City of Playford as a Board Director until October 2022, then continued as Deputy Board Director from November 2022

@ Cr Kylie Grenfell represented City of Salisbury as a Deputy Board Director until October 2022, then continued as Board Director from November 2022

The Audited Financial Statements for the year ended 30 June 2023 are provided from page 21.

Resource Recovery

Resource Recovery Centres

NAWMA operates two Resource Recovery Centres (RRCs) within the northern community, which are open to the public and small commercial contractors seven (7) days a week.

The Edinburgh North Resource Recovery Centre is located on Bellchambers Road, Edinburgh North and houses:

- A drive-through undercover Resource Recovery Centre for materials recovery,
- A Salvage and Save retail outlet operated by MOBO Group, a not-for-profit disability employment business, and;
- A recycling service for Container Deposit Returns operated by Scouts SA.

The Pooraka Resource Recovery Centre is located on Research Road, Pooraka and operates a drive-through Resource Recovery Centre for materials recovery. It is scheduled for the commencement of a significant upgrade in the FY2024, coordinated by NAWMA in conjunction with site owner City of Salisbury. This upgrade will ensure the site is operating as safely as possible and complies with all regulatory requirements.

Working in conjunction with Green Industries South Australia (GISA), the Edinburgh North Resource Recovery Centre houses a household chemical

and paint drop-off area which is open to all South Australian residents.

The free service increases options for disposal of household volumes of materials such as batteries, poisons, pesticides, and paint, and operates seven days a week out of this Resource Recovery Centre.

FY2023 RRC statistics:

- Customers Pooraka - 95,514
- Customers Edinburgh North - 53,283
- Pooraka Waste tonnes diverted to alternative fuels - 12,643 tonnes
- Edinburgh North RRC Waste tonnes diverted to alternative fuels - 5,253 tonnes
- Mattress units Pooraka - 6,093
- Mattress units Edinburgh North - 10,749
- Tyre units Pooraka - 3,536
- Tyre units Edinburgh North - 2,886
- Paint tonnes Pooraka - 63
- Paint tonnes Edinburgh North - 66



NAWMA provide access to responsible resource recovery solutions for residents at both our Pooraka and Edinburgh North Resource Recovery Centres.

Each Year **NAWMA...**



Delivers services to
approximately

120,000

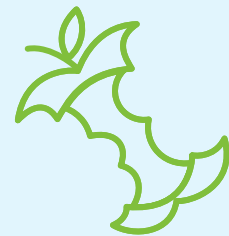
households within
the Cities of Salisbury and
Playford and the Town of
Gawler



Generates

10,000

MWh of electricity to
power 1,900 SA homes
from Australia's first landfill
gas and solar power plant
at a landfill site



Recovers

48,000

tonnes of organic
material which is sent
for composting in South
Australia



Processes

63,000

tonnes of waste to
Uleybury balefill



Provides
employment
for nearly

100

people



Sorts

46,000

tonnes of recyclables



Provides more than

44,000

hard-waste services

Resource Recovery Material Recovery Facility (MRF)

South Australia's first Local Government owned and operated Material Recovery Facility (MRF) was commissioned in 2017 to process yellow-lid kerbside bin recyclables from residents in NAWMA's Constituent Council areas.

While the plant continues to process these tonnes, it now also receives material from 30 metropolitan and regional South Australian Councils – more than half of South Australian households geographically! Our best practice facility sorted more than 46,000 tonnes of kerbside recyclables during the FY2023, producing high quality finished goods such as paper, plastics, glass, aluminium, and steel.

We are extremely proud that our MRF operation provides employment to more than fifty (50) local employees and creates a revenue stream to offset some of the costs associated with collecting and sorting to our Constituent Councils.

A highlight for NAWMA and its Constituent Councils is the ongoing pursuit of excellence in the industry. Through the obtainment of Federal and State Government funding, we are planning to build an advanced Fibre Polishing Plant at our Edinburgh facility. The building of this Plant is estimated to start in early 2024 and once established, the new

facility will allow NAWMA to maximise the value of recovered paper and cardboard from yellow-lid kerbside recycling bins.

The creation of further jobs and the ability to meet new quality benchmarks for recycled paper and cardboard products is something NAWMA is very excited about.

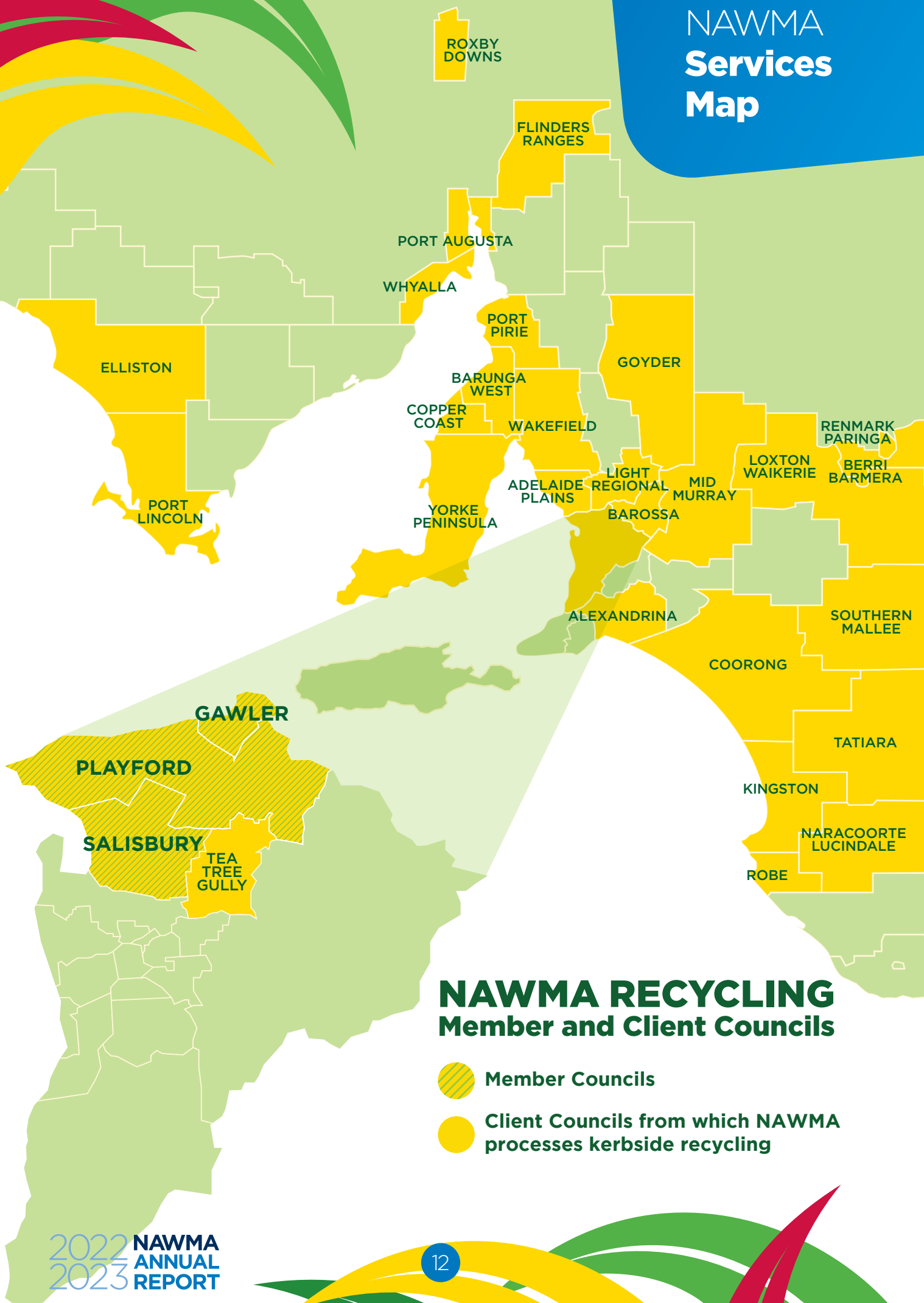
FY2023 MRF statistics:

- Servicing 30 Local Government Councils
- 8,000 tonnes of glass fines diverted from landfill and used as a sand substitute
- 31,000 tonnes of paper and cardboard recovered and processed back into packaging products
- 1,900 plus tonnes of steel and aluminium recovered and recycled
- 2,300 plus tonnes of plastic containers and bottles recovered and recycled
- 20,000 waste tonnes diverted to alternative fuels



Members of NAWMA's MRF team undertake daily inspections of the plant to ensure efficiency and productivity.

NAWMA Services Map



Resource Recovery

Food and Garden Organics

NAWMA's Food and Garden Organics (FOGO) collection is an opt-in service for the residents of our three Constituent Councils.

Kerbside collected organic material is transported to our Edinburgh North facility by Veolia (NAWMA's kerbside collection contractor) using side-loader vehicles that are specifically designed for the kerbside collection of bins.

The material is stored short-term at this location before being bulk hauled by sealed vehicles to a Peats Soil & Garden Supplies Facility. The material is processed by Peats into mulch and compost products. Many of these products are used in large-scale operations such as vineyards and

market gardens. A highlight during the FY2023 has been the recovery of 48,000 tonnes of organic material which is sent for composting in South Australia.

FY2023 FOGO statistics:

- Peats processed 32,793 tonnes of kerbside collected material
- 7,069 tonnes were collected via our RRCs and processed by Peats



A focus on the recovery of Food and Garden Organics (FOGO) material has been a focus for NAWMA's team this year, with over 48,000 tonnes of material recovered.

Constituent Council Tonnages Collected



Waste



Recycling



FOGO

Total

2022 - 2023



29,378

9,727

20,261

59,366



22,171

7,284

9,139

38,594



4,795

1,818

3,393

10,006

Total

56,344

18,829

32,793



Hard Waste
Tonnes



Hard Waste
Collections



Vouchers
Redeemed

2022 - 2023



1,707

14,287

8,985



1,582

14,058

5,026



133

1,493

512

Total

3,422

29,838

14,523

Resource Recovery Uleybury Balefill and Renewable Energy Park

NAWMA's Uleybury Balefill (landfill) and Renewable Energy Park is the first combined solar - landfill gas farm of its type in Australia and continues to generate power for the local community.

The power is generated using over 11,000 solar panels and gas extracted from 23 vertical wells and a network of horizontal wells in the active cell area. NAWMA, with its South Australian partner Joule Energy, has committed to turning a once untapped waste product into a resource.

During FY2023, 63,000 tonnes of material were deposited at the Uleybury Balefill. Placement of bales in the final cell (Cell 3) started in 2016 with revegetation of the site (Cells 1 and 2) well underway. As part of the closure plan for the Uleybury site, works will commence for a northern rock batter fill and landfill cap as Cell 3 is being completed.

Life for NAWMA's waste stream after the closure of the site is currently being investigated, with several options being subject to thorough due diligence and discussions with the Board and Constituent Councils.

The Balefill Management Consultative Committee (BMCC), chaired during the year by Board Member, Cr Shirley Halls (City of Playford), continues to meet as necessary.

The committee provides nearby residents, councils, the Environment Protection Authority and NAWMA the opportunity to discuss topics relating to the Uleybury site and its operations, with meeting minutes and supporting documents distributed to nearby residents and City of Playford.

FY2023 Uleybury Balefill statistics:

- Solar - 1,082,194 Kilowatt hours generated
- Gas - 7,386,207 Kilowatt hours generated
- 8,468,401 kwh Accumulated power generation



NAWMA's combined renewable energy facility generates over 8,468,401 kwh of electricity per year.



Resource Recovery Hard Waste Service

NAWMA continued to provide and operate a hard waste service for all three Constituent Councils during the FY2023. The service proved very popular with it being accessed just over 44,000 times across the three Councils. This is a 10% increase from the previous financial year, servicing the growth of housing across NAWMA's three constituent councils.

The at-call collection service provides a reduction in wait time and allows residents to have their hard waste collected at a time convenient to their needs. NAWMA has added a reminder SMS feature for the hard waste collection service to remind residents of their impending collection, which has significantly reduced the number of times residents fail to present their items for collection.

The service level for collections is complemented by a drop-off system for hard waste presented to either of NAWMA's Resource Recovery Centres. The drop-off system is a real-time system that allows residents to be sent a unique voucher number while on their

mobile to the NAWMA Customer Service Team member. Almost 14,523 vouchers were redeemed in FY2023, gaining momentum as a choice of convenience.

NAWMA also offers a free trailer-hire service for residents of its three constituent councils who have hard waste items to recycle, but no access to their own trailer.

Residents can borrow a 6x4 caged trailer from either of NAWMA's two Resource Recovery Centres to transport hard waste as part of their drop-off service.



Residents of NAWMA's three Constituent Councils can access the free hard waste voucher system any day of the week.

Education and Community Engagement



NAWMA's Education team regularly conduct waste reduction and recycling activities across the three Constituent Councils.

NAWMA's Education and Community Engagement programs grew in number and scope this year, guided by a newly developed *Communication & Community Education Action Plan*, which has set the department's direction for the next three years.

The Education and Community Projects team was active with bin tagging across the region as a way of thanking residents who correctly use their kerbside bin service and provided guidance to those who incorrectly separate their waste streams.

Three bin inspection audits were also carried out to gain insight into resident behaviour around usage of the kerbside food organics & garden organics (FOGO) bin.

We continued to broaden our engagement with the community through interactive education stalls at eight major shopping centres and various community markets. We also continued with community group presentations where residents were encouraged to make positive behavioural

changes at home to correctly sort kerbside waste streams, so that NAWMA could recover the maximum amount of recyclable material and minimise waste to landfill. We also welcomed tour visitors from within the NAWMA region and from our client councils, who spent time in NAWMA's world-class circular economy themed Education Centre and had a first-hand look at the Material Recovery Facility (MRF) in action.

In the FY2023, NAWMA also commenced a trial partnership with school waste education provider, Bin Thinking. The group provided FOGO focussed education sessions to seven classes at the Gawler East Primary School and will continue the trial in other parts of the NAWMA region throughout 2023.

Education and Community Engagement

June 2023 saw the culmination of the three year Resident Engagement Strategy with excellent results being achieved in three trial areas (totalling 458 households) across the NAWMA region. Focussing on a combination of direct engagement and modified service, decreases in kerbside recycling bin contamination of up to 25% were achieved.

The NAWMA Education Centre Facebook page grew to almost 1,000 followers in FY2023 and residents continued to download the My Local Services app to receive bin collection reminders and helpful recycling tips via their mobile phone. Large-scale marketing material was displayed at bus shelters and for the first time on street banners. We continued with the use of digital displays in community settings such as libraries and the Information Centre in Gawler.



NAWMA's Customer Service

The focus for our team within FY2023 continued to be creating a great overall Customer Experience for our residents and community via email, webchat or phone.

We worked on obtaining as much feedback as possible, analysing data from our platforms to implement plans to streamline our communication.

We have several touch points for residents to be able to offer their advice to help our team improve.

Residents can do an after-call survey, with survey questions changing quarterly designed to enable our team to provide a greater Customer Experience. We had over 4000 respondents during this time, with a vast majority rating us highly for services provided and our team being very knowledgeable.

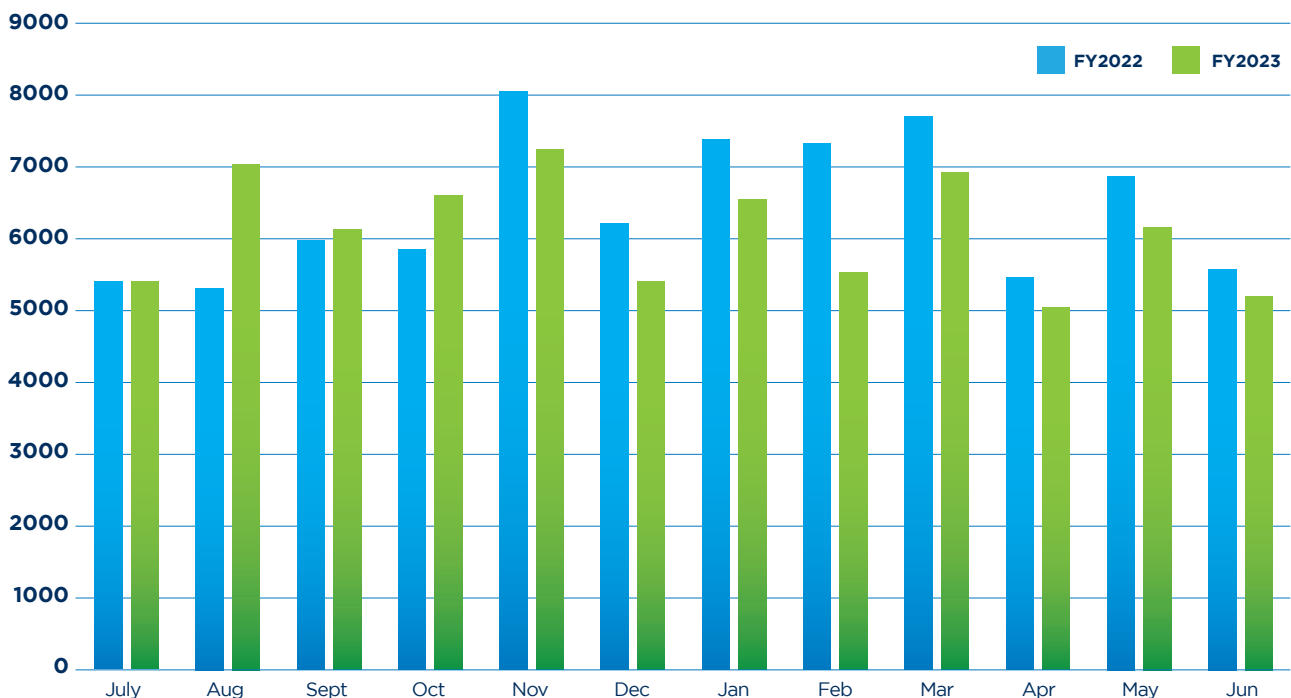
Another aspect of our feedback has been sending a link to randomly chosen residents with whom we have recently interacted with. During each week of this reporting period, 10 residents who called, and 10 residents who emailed were sent the survey. This saw the team receive 305 survey responses, and ensures we have quality control over all channels of communication. All surveys included an opportunity



for residents to add comments to accompany their score. These comments have been invaluable as they have shown commonalities and specific areas of improvement that can be applied not just within the customer service department but across all departments and services NAWMA provides.



Total Number of Phone Calls Taken By The Customer Experience Team - FY2022 vs FY2023



During the FY2023 period, calls have continued to decrease as we offer different avenues for residents to interact with our team. This is important as we offer a greater Customer Experience to our community, noting those who work full time, do not work regular hours or prefer to utilise the technology at their fingertips.

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NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Annual Financial Statements
Financial year ended 30 June 2023

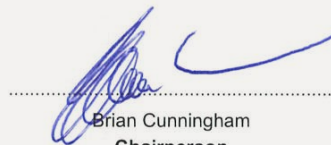
Certification of Financial Statements

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards*.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2023 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.



.....
Toby Terlet
Chief Executive Officer



.....
Brian Cunningham
Chairperson

Date: 21/9/23

Northern Adelaide Waste Management Authority

Financial Statements 2022-2023

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
INCOME			
User charges	2	45,150	48,140
Grants, subsidies and contributions - operating		96	-
Investment income	2	556	262
Other	2	31	15
Total Income		45,833	48,417
EXPENSES			
Employee costs	3	4,767	4,147
Materials, contracts & other expenses	3	37,482	38,174
Finance costs	3	576	467
Depreciation, amortisation & impairment	3	3,566	3,315
Total Expenses		46,391	46,103
Operating Surplus / (Deficit)		(558)	2,314
Asset disposal & fair value adjustments	3	(7)	(1)
Amounts received specifically for new/upgraded assets		2	60
NET SURPLUS / (DEFICIT)		(563)	2,373
Other Comprehensive Income			
Changes in revaluation surplus - property, plant & equipment		390	-
Total Other Comprehensive Income		390	-
Total Comprehensive Income		(173)	2,373

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



STATEMENT OF FINANCIAL POSITION
for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	4	9,842	9,802
Trade & other receivables	4	4,516	5,143
Stock on Hand		77	50
Total Current Assets		14,435	14,995
Non-current Assets			
Property, Plant & Equipment	5	19,337	20,679
Total Non-current Assets		19,337	20,679
Total Assets		33,772	35,674
LIABILITIES			
Current Liabilities			
Trade & Other Payables	6	5,876	7,117
Provisions	6	516	327
Borrowings	6	2,503	2,243
Total Current Liabilities		8,895	9,687
Non-Current Liabilities			
Borrowings	6	6,479	8,310
Provisions	6	7,383	6,489
Total Non-current Liabilities		13,862	14,799
Total Liabilities		22,757	24,486
Net Assets		11,015	11,188
EQUITY			
Accumulated Surplus		9,965	10,528
Asset Revaluation Reserve		1,050	660
Total Equity		11,015	11,188

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



Northern Adelaide Waste Management Authority

Financial Statements 2022-2023

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2023

	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
	\$'000	\$'000	\$'000
Balance at start of period - 1 July 2021	8,155	660	8,815
Net Surplus/ (Deficit) for Year	2,373	-	2,373
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Balance at end of period - 30 June 2022	10,528	660	11,188
Balance at start of period - 1 July 2022	10,528	660	11,188
Net Surplus/ (Deficit) for Year	(563)		(563)
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	390	390
Transfers between reserves	-	-	-
Balance at end of period - 30 June 2023	9,965	1,050	11,015

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



STATEMENT OF CASH FLOWS
for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts from customers		45,894	47,185
Investment receipts		556	262
Operating payments to suppliers & employees		(43,423)	(41,871)
Finance payments		(343)	(408)
Net Cash provided by (or used in) Operating Activities	7	2,684	5,168
CASH FLOWS FROM INVESTING ACTIVITIES			
Amounts specifically for new or upgraded assets		2	-
Sale of surplus assets	3	6	15
Expenditure on renewal/replacement of assets		(27)	-
Expenditure on new/upgraded assets		(194)	(67)
Net Cash provided by (or used in) Investing Activities		(213)	(52)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		-	-
Repayments of Borrowings		(1,143)	(1,099)
Repayment of lease liabilities		(1,288)	(1,382)
Net Cash provided by (or used in) Financing Activities		(2,431)	(2,481)
Net Increase (Decrease) in cash held		40	2,635
Cash & cash equivalents at beginning of period	7	9,802	7,167
Cash & cash equivalents at end of period	7	9,842	9,802

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



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

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 City of Salisbury, City of Playford and the Town of Gawler.

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

Northern Adelaide Waste Management Authority operates as a regional subsidiary pursuant to Section 43 of the SA Local Government Act 1999 and Section 25 of the Local Government Implementation Act, and has its principal place of business at 71 – 75 Woomera Avenue, Edinburgh SA 5111. These financial statements have been prepared for use by the Constituent Councils of the Authority.

3 Income Recognition

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

4 Cash, Cash Equivalents and other Financial Instruments

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 8.

5 Infrastructure, Property, Plant & Equipment

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".

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

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, including architects' fees and engineering design fees and all other costs incurred. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed 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.

No capitalisation threshold is applied to the acquisition of land or interests in land. The capitalisation threshold applied for Plant and Equipment assets is \$5,000. All Information Technology Equipment has a capitalisation threshold of \$1,000 (previously \$5,000). Any purchases greater than these amounts are capitalised and depreciated on the Authority's asset register.

5.3 Subsequent Recognition

Certain asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Plant & Equipment assets are not revalued due to operational nature, the specialised nature of equipment with low resale potential and short lifespan. Plant & Equipment assets are only assessed for insurance value. Land and buildings are assessed for fair value and insurance value due to longer useful life and sale potential outside of the Authority's specialised operations

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 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.

Plant, Furniture & Equipment	5 to 10 years
Buildings	30 years
Waste Facility	10 to 20 years
Landfill Construction	Amortised proportionately to rate of filling
Landfill Capping & Rehabilitation	Amortised proportionately to rate of filling

5.5 Land Assets

As at 30 June 2023, an independent valuation was undertaken on all Land and Building assets held by the Authority. The independent valuation was undertaken by AssetVal Pty Ltd and valued land and building assets to the current market value. Given the material value of Land and Building assets subsequent to the valuation performed, Land and Building assets are shown as a separate class of asset and disclosed accordingly in Note 5.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

As part of the valuation exercise, an update to the Buildings asset register was undertaken with some assets being reclassified and transferred from other asset classes to the Buildings asset class to better reflect the true nature and use of the asset. These transfers have been disclosed in Note 5.

5.6 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for 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.

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). The Scheme has two types of membership, each of which is funded differently.

Accumulation Fund Members

Accumulation fund members receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with Superannuation Guarantee Legislation (10.5% in 2022/23; 10.0% in 2021/22). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

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.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

8 Rehabilitation

Expenditures relating to ongoing rehabilitation and restoration reduce any provision previously established.

Landfill Remediation

The Authority annually monitors the liability recorded for landfill rehabilitation and restoration estimates and make adjustments to the liability as required to ensure an accurate projected cost of the liability is showing in the balance sheet. An independent assessment of the Authority's landfill capping and post closure rehabilitation obligations was undertaken by Golder Associates Pty Ltd as at 30 June 2023.

The obligation to recognise a landfill remediation liability commences when the landfill cell is developed. Provisions are stated at the present value of the expected future cash outflows to occur. The Authority has an obligation to cap each cell upon the airspace of the cell being fully consumed as well as an ongoing post-closure monitoring and remediation of the site once it is closed for a period determined by the Environment Protection Authority (EPA) and other government environmental requirements.

Industrial Property Remediation

The Authority leases industrial property which under lease agreement held, requires that the Authority undertakes remediation and rectification works to the site upon exit. The scope of works includes the remediation of damaged and/or worn facilities, the removal of plant and equipment from the site as well as undertake rectification of any site contamination issues.

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. No changes have been made to comparative information in the principal financial statements nor has not been amended for any changes to 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

No new accounting standards were applied by the Authority during the financial year. The Authority has not elected to early adopt any new accounting standards, interpretations or amendments which are not yet effective.

12 Stock on Hand

The Authority records stock on hand as at reporting date to reflect the value of stockpiled recycled finished goods held. The value attributed to stock items is based on the expected sale price of goods held based on existing contract rates held with customers and/or public market rates, whichever is applicable. Stock recorded also includes bailing wire and other materials used in the processing of waste through processing plants.

13 Related Party Transactions – Services Provided by Member Councils to the Authority

The Authority has entered into a lease agreement with the City of Salisbury to manage and operate the waste transfer station located at Pooraka. The lease with the City of Salisbury is reflected on the Balance Sheet in accordance with AASB 16. Transactions between the Authority and Member Councils where services have been provided by the Authority have been separately disclosed in Note 13.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

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

14.1 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 incentive received and the estimate of costs 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 assets.

14.2 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 net present value of the lease payments, the Authority uses its incremental borrowing rate or the interest rate implicit in the lease.

14.3 Short-term leases and leases of low-value assets

The Authority 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.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 2 - INCOME

	Notes	2023 \$'000	2022 \$'000
USER CHARGES			
Waste Management Operations		45,150	48,140
		45,150	48,140
INVESTMENT INCOME			
Interest Income: Local Government Finance Authority		340	32
Rental income		216	230
		556	262
OTHER INCOME			
Lease Provision Adjustment		6	-
Promotional Income		25	15
		31	15

Note 3 - EXPENSES

EMPLOYEE COSTS

Salaries and Wages	3,583	3,212
Employee leave expense	536	371
Superannuation	381	312
Workers' Compensation Insurance	59	109
Other	208	143
	4,767	4,147

MATERIALS, CONTRACTS & OTHER EXPENSES

Auditor's Remuneration		
Auditing the financial reports	17	21
Other Services	-	-
Bad and Doubtful Debts	-	-
Lease costs	38	26
Promotions	45	29
Bank Fees	47	50
Landfill Royalty	59	183
Contractors	27,641	28,105
Electricity	273	227
Environmental Protection Agency Levy	7,873	8,239
Fuels & Oils	303	268
Professional Services	265	297
Administration & Other Expenses	921	729
	37,482	38,174

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 3 - EXPENSES (cont)

	Notes	2023 \$'000	2022 \$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Waste Processing Facility		213	182
Uleybury Landfill Plant & Equipment		25	18
Education Program Plant & Equipment		1	-
Office Furniture & Equipment		30	22
Property & Improvements		17	13
Landfill Cell Stage Three		187	187
Landfill Capping Stage Three		204	204
Post Closure Rehabilitation		190	188
Buildings		220	158
Material Recovery Facility		581	645
Right-of-use-assets		1,620	1,422
Right-of-use-assets Restoration		275	276
Operating Equipment		3	-
		3,566	3,315
FINANCE COSTS			
Interest on Loans and Overdraft		220	259
Interest on Leases		159	131
Unwinding of present value discounts		197	77
		576	467
ASSET DISPOSALS			
Proceeds from disposal		6	15
Less: Carrying amount of assets sold		(13)	(16)
Gain (Loss) on disposal		(7)	(1)

Note 4 - CURRENT ASSETS

CASH & CASH EQUIVALENTS

Cash on Hand and at Bank	4,342	8,452
Deposits at Call	5,500	1,350
	9,842	9,802

TRADE & OTHER RECEIVABLES

Debtors - general	3,917	4,371
Accrued Revenues	304	385
Prepaid Expenses	295	396
Provision for Impairment	-	(9)
	4,516	5,143

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 5 - PROPERTY, PLANT & EQUIPMENT

	2022 \$'000				2023 \$'000			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land	1,776	-	-	1,776	3,365	-	-	3,365
Waste Processing Facility	-	3,240	(2,130)	1,110	-	3,219	(2,329)	890
Uleybury Landfill Plant & Equipment	-	2,125	(2,069)	56	-	2,100	(2,067)	33
Education Program Plant & Equipment	-	34	(31)	3	-	34	(32)	2
Office Furniture & Equipment	-	199	(161)	38	-	215	(191)	24
Property & Improvements	-	1,605	(1,537)	38	-	1,606	(1,553)	53
Landfill Cell Stage Three	-	3,084	(1,871)	68	-	3,084	(2,058)	1,026
Landfill Capping Stage Three	2,022	-	(699)	1,213	2,256	-	(903)	1,353
Post Closure Rehabilitation	2,776	-	(1,547)	1,323	3,229	-	(1,737)	1,492
Buildings	3,285	1,491	(668)	1,229	3,839	-	(931)	2,908
Material Recovery Facility	-	7,475	(2,625)	4,108	-	7,266	(3,206)	4,060
Right-of-use-assets	-	8,039	(4,165)	4,850	-	8,969	(5,784)	3,185
Right-of-use-asset Restoration	1,515	-	(551)	3,874	1,515	-	(826)	689
Operating Equipment	-	-	-	-	-	40	(3)	37
WIP	-	67	-	67	-	220	-	220
	11,374	27,359	(18,054)	20,679	14,204	26,753	(21,620)	19,337

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 5 - PROPERTY, PLANT & EQUIPMENT (Cont)

	2022 \$'000	Movement in Property, Plant & Equipment during the Financial Year							2023 \$'000
	CARRYING VALUE	ADDITIONS		Disposals	Revaluation	Transfers	Adjustment	Depreciation	CARRYING VALUE
		Renewal/ Replacement	New/ Upgrade						
Land	1,776	-	-	-	1,589	-	-	-	3,365
Waste Processing Facility	1,110	-	-	(13)	-	-	6	(213)	890
Uleybury Landfill Plant & Equipment	56	2	-	-	-	-	-	(25)	33
Education Program Plant & Equipment	3	-	-	-	-	-	-	(1)	2
Office Furniture & Equipment	38	16	-	-	-	-	-	(30)	24
Property & Improvements	68	-	-	-	-	-	2	(17)	53
Landfill Cell Stage Three	1,213	-	-	-	-	-	-	(187)	1,026
Landfill Capping Stage Three	1,323	-	-	-	-	234	-	(204)	1,353
Post Closure Rehabilitation	1,229	-	-	-	-	453	-	(190)	1,492
Buildings	4,108	-	-	-	(1,199)	-	219	(220)	2,908
Material Recovery Facility	4,850	10	-	-	-	-	(219)	(581)	4,060
Right-of-use-assets	3,874	-	948	-	-	(17)	-	(1,620)	3,185
Right-of-use-asset Restoration	964	-	-	-	-	-	-	(275)	689
Operating Equipment	-	-	40	-	-	-	-	(3)	37
WIP	67	-	153	-	-	-	-	-	220
	20,679	28	1,141	(13)	390	670	8	(3,566)	19,337
2022 \$'000	22,914	-	67	(16)	-	1,029	-	(3,315)	20,679

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 6 - LIABILITIES

		2023		2022	
		\$'000		\$'000	
	Notes	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		4,289	-	4,124	-
Accrued expenses - other		759	-	2,176	-
Amounts received in advance		828	-	817	-
		5,876	-	7,117	-
BORROWINGS					
Loans		1,190	4,115	1,143	5,305
Lease Liabilities		1,313	2,364	1,100	3,005
		2,503	6,479	2,243	8,310
PROVISIONS					
Annual Leave		285	-	189	-
Long Service Leave		231	95	138	85
Provision for Capping Stage 3A		-	2,396	-	2,022
Provision for Post Closure Site Rehabilitation		-	3,212	-	2,759
Provision for Property Restoration		-	1,680	-	1,623
		516	7,383	327	6,489
RECONCILIATION OF MOVEMENT IN LANDFILL & RESTORATION PROVISIONS					
		Provision for Capping Stage 3A	Provision for Post Closure Site Rehabilitation	Provision for Property Restoration	Total
Opening Balance		2,022	2,759	1,623	6,404
Additional Amounts Recognised/(Derecognised)		234	453	-	687
Payments		-	-	-	-
Unwinding of Present Value Discounts		140	-	57	197
Closing Balance		2,396	3,212	1,680	7,288

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 7 - CASH FLOW RECONCILIATION

(a) Reconciliation of Cash

	Notes	2023 \$'000	2022 \$'000
Total cash & equivalent assets	4	9,842	9,802
Less: Short-term borrowings		-	-
Balances per Statement of Cash Flows		9,842	9,802

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus (Deficit)		(563)	2,373
Non-cash items in Income Statement			
Depreciation, amortisation & impairment	3	3,566	3,315
(Gain) / Loss on Disposal of Assets	3	7	1
Capital Grants		(2)	(60)
Lease Adjustment - Right-of-Use Asset	12	(71)	(11)
Unwinding of Present Value Discounts	6	197	77
Asset Transfer Adjustment		(8)	-
		3,126	5,695
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		627	(976)
Net (increase) decrease in inventory		(27)	(23)
Net increase (decrease) in trade & other payables		(1,241)	450
Net increase (decrease) in other provisions		199	22
Net Cash provided by (or used in) operations		2,684	5,168

(c) Financing Arrangements

Credit Card Facilities	25	15
LGFA Cash Advance Debenture Facility	2,500	2,500



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 8 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rate of 4.3% (2022: 0.69% - 1.05%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Gate Fees & Associated Charges	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

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 Exposure

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.

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.



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 8 - FINANCIAL INSTRUMENTS (Cont)

Liquidity Analysis

2023

	≤ year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
	\$'000	\$'000	\$'000	\$'000	\$'000

Financial Assets

Amortised Cost

Cash Assets	9,842	-	-	-	9,842
Receivables	-	-	-	4,221	4,221
Total	9,842	-	-	4,221	14,063

Financial Liabilities

Payables	-	-	-	5,048	5,048
Borrowings	2,503	6,103	376	-	8,982
Total	2,503	6,103	376	5,048	14,030

2022

	≤ year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
	\$'000	\$'000	\$'000	\$'000	\$'000

Financial Assets

Amortised Cost

Cash Assets	9,802	-	-	-	9,802
Receivables	-	-	-	4,747	4,747
Total	9,802	-	-	4,747	14,549

Financial Liabilities

Payables	-	-	-	6,300	6,300
Borrowings	2,253	6,383	1,917	-	10,553
Total	2,253	6,383	1,917	6,300	16,853

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 9 - COMMITMENTS FOR EXPENDITURE

	Notes	2023 \$'000	2022 \$'000
Expenditure Commitments			
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		18	35
Waste Collection, Processing and Mobile Garbage Bin Supply Contracts		23,234	36,125
		23,252	36,160
These expenditures are payable:			
Not later than one year		16,730	17,128
Later than one year and not later than 5 years		6,522	19,032
Later than 5 years		-	-
		23,252	36,160

The Authority manages multiple external contracts with external suppliers for the collection, processing and disposal of waste on behalf of its Constituent Councils and customers. The commitments disclosed above reflect a consolidation of multiple contracts entered into with external suppliers. In future years, all contracts will be required to be renewed with external suppliers in accordance with adopted procurement policies and procedures of the Authority.

Note 10 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events that occurred after reporting date that requires to be disclosed.

Note 11 - CONTINGENT LIABILITIES

The Authority has a performance bond/guarantee held with the Local Government Finance Authority to the Environment Protection Authority for an amount of \$1,350,000 in accordance with the requirements under its Post Closure remediation obligations for the Uleybury Landfill site.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 12 - LEASES

Authority as a lessee

The Authority leases external operations facilities, waste processing plant & machinery and motor vehicles.

	Buildings & Other Structures \$'000	Plant & Motor Vehicles \$'000	Total \$'000
At 1 July 2022	3,085	789	3,874
Additions of right-of-use-assets	-	948	948
Depreciation Charge	(985)	(635)	(1,620)
Right-of-Use Adjustments	(151)	134	(17)
At 30 June 2023	1,949	1,236	3,185

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

At 1 July 2022	4,105
Additions	948
Accretion of interest	(159)
Payments	(1,288)
Lease Liability Adjustment	(88)
At 30 June 2023	3,677
Current	1,313
Non-Current	2,364

Note 13 - DISCLOSURE OF RELATED PARTY TRANSACTIONS

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

	2023 \$'000	2022 \$'000
Salaries, allowances & other short term benefits	692	753
TOTAL	692	753

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 13 - DISCLOSURES OF RELATED PARTY TRANSACTIONS (Cont)

Transactions 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
City of Salisbury	17,164	1,194	Provision of waste collection, processing and disposal services
City of Playford	11,883	1,079	Provision of waste collection, processing and disposal services
Town of Gawler	3,000	477	Provision of waste collection, processing and disposal services

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

In total, approximately \$4,559 of contractor services have been provided to the Authority from a Key Management Personnel close relation during the financial year. The Authority pays membership subscriptions totalling approximately \$21,362 for membership to the Waste Management and Resource Recovery Association on which the Authority's Chief Executive Officer sits on the Board of Management.

Note 14 - FAIR VALUE MEASUREMENTS

The Authority measures and recognises the following assets at fair value on a recurring basis after initial recognition:

- Land assets
- Building assets
- Stock on Hand
- Landfill Capping
- Post Closure Rehabilitation Costs
- Right-of-Use Restoration

The Authority does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities at fair value on a non-recurring basis.

(a) Fair value hierarchy

AASB 13: *Fair Value Measurement* requires the disclosure of fair value information according to the relevant level in the fair value hierarchy. This hierarchy categorises fair value measurements into one of three possible levels based on the lowest level that a significant input can be categorised into. The levels are outlined below:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 14 - FAIR VALUE MEASUREMENTS (Cont)

The fair value of assets and liabilities that are not traded in an active market is determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2.

If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Authority selects valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured.

The valuation techniques selected by the Authority are consistent with one or more of the following valuation approaches:

- **Market approach:** uses prices and other relevant information generated by market transactions involving identical or similar assets or liabilities.
- **Income approach:** converts estimated future cash flows or income and expenses into a single current (i.e. discounted) value.
- **Cost approach:** reflects the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Authority gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs.

Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data are not available and therefore are developed using the best information available about such assumptions are considered unobservable.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 14 - FAIR VALUE MEASUREMENTS (Cont)

The following tables provide the fair values of the Authority's assets measured and recognised on a recurring basis after initial recognition, categorised within the fair value hierarchy.

	Notes	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
2023					
Recurring fair value measurements					
Infrastructure, Property, Plant & Equipment					
- Land	5	-	3,365	-	3,365
- Buildings	5	-	3,839	-	3,839
- Stock on Hand		77	-	-	77
- Landfill Capping Asset	5	-	-	2,256	2,256
- Post Closure Rehabilitation	5	-	-	3,229	3,229
- Right-of-Use Restoration	5	-	-	1,515	1,515
Total financial assets recognised at fair value		77	7,204	7,000	14,281

2022

Recurring fair value measurements

Infrastructure, Property, Plant & Equipment

- Land	5	-	1,776	-	1,776
- Buildings	5	-	3,285	-	3,285
- Stock on Hand		50	-	-	50
- Landfill Capping Asset	5	-	-	2,022	2,022
- Post Closure Rehabilitation	5	-	-	2,776	2,776
- Right-of-Use Restoration	5	-	-	1,515	1,515
Total financial assets recognised at fair value		50	5,061	6,313	11,424

(b) Disclosed fair value measurements

The following table provides the level of the fair value hierarchy within which the disclosed fair value measurements are categorised in their entirety and a description of the valuation technique(s) and inputs used.

	Fair Value Hierarchy Level	Valuation Technique	Inputs Used
There has been no change in the techniques used to measure the value of items disclosed in the financial statements.	1	Market	Based on expected sale price of goods based on existing contract prices.
There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements.	2	Market Value	Observable sales of similar properties – both vacant land and land with improvements.
There has been no change in the techniques used to measure the value of items disclosed in the financial statements.	3	Cost Approach	Landfill assets unobservable inputs. The measure of these costs requires significant estimates and assumptions such as: discount rate, inflation rate, assessment of EPA requirements, the timing, extent and costs of the required activities and the estimated remaining airspace of the landfill.

Northern Adelaide Waste Management Authority

Financial Statements 2022-2023

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ABN: 89 656 702 886

Liability limited by a scheme approved
under Professional Standards Legislation

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Statement by Auditor

I confirm that, for the audit of the financial statements of the Northern Adelaide Waste Management Authority for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (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: 22 September 2023

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the Northern Adelaide Waste Management Authority (NAWMA)

Opinion

We have audited the accompanying financial report of NAWMA (the Authority), which comprises the statements of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Executive Officer and the Chairperson.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2023, 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 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 authority'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 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 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.



Northern Adelaide Waste Management Authority Financial Statements 2022-2023

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

- Identify and assess the risk of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design procedures that are appropriate in the circumstances, but for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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: 22 September 2023

Galpins

Accountants, Auditors
& Business Consultants



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INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROLS

To the members of the Northern Adelaide Waste Management Authority (NAWMA)

Independent Assurance Report on the Internal Controls of NAWMA

Opinion

We have audited the compliance of NAWMA (the Authority) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 have been conducted properly and in accordance with the law.

In our opinion, the Authority has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to internal controls established by the Authority 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 Authority have been conducted properly and in accordance with law for the period 1 July 2022 to 30 June 2023.

Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

Responsibility for Internal Controls

The Authority is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control

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

Auditor's responsibility

Our responsibility is to express an opinion on the Authority's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Authority to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures.

Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

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.

Limitations of controls

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

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

Limitation of use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 22 September 2023


NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Galpins, 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*.



Toby Terlet
Chief Executive Officer

Date: 14/09/2023



Mark Labaz
Chairman - Audit Committee

Date: 14/09/2023



Northern Adelaide Waste Management Authority Financial Statements 2022-2023

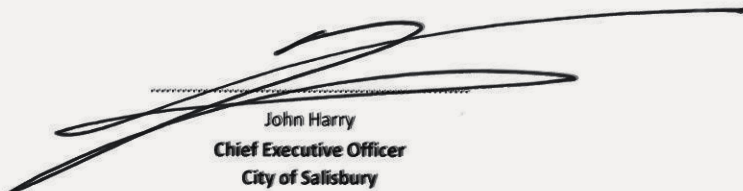
NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Galpins, 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*.



John Harry
Chief Executive Officer
City of Salisbury

Date:

25/09/2023.

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Galpins, 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*.



.....
Sam Green
Chief Executive Officer
City of Playford

Date: 25th September 2023

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Galpins, 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*.



Henry Inat
Chief Executive Officer
Town of Gawler

Date:

27/9/2023

Resource Recovery Centres

148,797

CUSTOMERS

utilised the Edinburgh North
and Pooraka RRC's

21,982

TONNES

of material were diverted to
alternative fuels



18,081

MATTRESSES

were processed at the Edinburgh
North and Pooraka RRC's

6,422

TYRES

were processed at the Edinburgh
North and Pooraka RRC's



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The Barossa Council

ANNUAL REPORT 2022-23

Gawler River Floodplain Management Authority

Constituent Councils:

Adelaide Hills Council

Adelaide Plains Council

The Barossa Council

Town of Gawler

Light Regional Council

City of Playford

Gawler



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1. Chair Report
2. Gawler River Floodplain Management Authority (GRFMA)
3. Governance
4. Evaluation of Performance Against the Business Plan
5. Financial Statements 2022-23

Chairperson Foreword

This report period has resulted in a number of primary activities being progressed in investigating preferred flood mitigation works for the Gawler River floodplain.

The Authority has continued its important engagement with the South Australian Government to complete the Gawler River Stormwater Management Plan and projects being undertaken as part of the Department of Environment and Water's Gawler River Flood Mitigation Program and Infrastructure SA Business Case Assurance Framework. More specifically:

Gawler River Stormwater Management Plan:

Consultants engaged by the Authority have now completed a Gawler River Environmental Impact Statement and Draft Stormwater Management Plan Report. The documentation has been assessed by Stormwater Management Plan Steering Committee established by the Authority comprising representation of the Authority, Green Adelaide and Northern and Yorke Landscape Boards, South Australian Department for Environment and Water, and the City of Playford.

The need for further investigation has been identified to ensure the report meets the scope outlined by the South Australian Stormwater Management Authority which ultimately is responsible for its approval. The Gawler River Stormwater Management Plan is now due for completion by the end of December 2023.

Gawler River Flood Mitigation Program:

Authority representatives have worked with the South Australian Department for Environment and Water's established Steering and Project Management Committees to progress the four "no regrets" projects outlined within the Gawler River Flood Mitigation Program primarily funded by the State Government:

1. Removal of trees following Hillier Bushfire (\$350-\$370K)
2. Construction of a drainage system for Virginia, Carmelo and Park Road Drain (\$3.8M)
3. New flood control and warning infrastructure (Gawler West, North Para and Nuriootpa (\$1M)
4. Northern floodway early works, existing levee bank repair, river survey and works (\$3.8M)

Supplementary funding being provided by the Authority's Constituent Councils as necessary. Each project is progressing within allocated budgets.

Gawler River Business Case:

A Gawler River Business Case Executive Committee established by the State Government with a representative from the Authority, Department for Environment and Water and Stormwater Management Authority has been working with a nominated Project Team to progress an Industry SA Assurance Framework process for prospective Gawler River flood mitigation works expected to have a value greater than \$50M.

Infrastructure SA Assurance Framework (ISAAF) has been initiated by the State Government to review, evaluate, and monitor delivery and performance of certain major infrastructure projects. The ISAAF sets out a process whereby Infrastructure SA undertakes a series of independent project reviews in consultation with the relevant public sector agencies.

The Gawler River Business Case is due for completion by end of December 2023.

The resultant investigations and recommendations of both the Gawler River Business Plan and Stormwater Management Plan will potentially identify preferred capital works for flood mitigation in excess of \$50M.

The ISAAF will facilitate pathways to both State and Federal Government funding for recommended capital works. Supplementary funding will be required from Local Government and other identified stakeholders prior to any works being progressed.

All agencies involved with the development of the Gawler River Stormwater Management Plan and Gawler River Business Case will be undertaking consultation with property owners within the floodplain and other stakeholders following completion of investigations and the respective reports.

In addition to the above, the Authority has also progressed the following activities:

- **Charter Review 2 Cost Contribution Model:**

The Authority has endorsed the principles of the Cost Contribution Model, as a starting point, to facilitate negotiation of Constituent Council contributions towards future Gawler River flood mitigation capital works and/or maintenance works exceeding \$1M.

The Authority has also agreed to pursue discussion with the State and Federal Governments to develop a funding model policy whereby the relevant portion of capital cost funding for flood mitigation projects is agreed between each tier of government.

➤ Disaster Relief Australia Big Map Events:

Disaster Relief Australia (NGO) was invited to conduct two “Big Map” flood mitigation events at the Town of Gawler for invited Constituent Councils, State Government Agencies and other stakeholders. Staffed predominately by Australian Defence Force veterans, the “Big Map” event proved an effective flood indication, mitigation and consultation tool.

The Authority will look to engage Disaster Relief Australia to conduct further “Big Map” events following the completion of the Gawler River Stormwater Management Plan and Business Case. The “Big Map” will be upgraded to include revised flood inundation mapping, flood monitoring/warning equipment and potential flood mitigation infrastructure for the purposes of effective communication with all relevant stakeholders.

➤ Board and Committee Appointments/Acknowledgements:

Confirmation of new appointments to the Board were received for:

- Mr Martin McCarthy and Cr Bruce Preece (The Barossa Council)
- Mr Richard Dodson and Cr Michael Phillips-Ryder (Light Region Council)
- Ms Whendee Young (Town of Gawler)
- Cr Clint Marsh (The City of Playford Council)

Mr Ben Clark (The Barossa Council) was also confirmed as a new appointment to the Technical Assessment Panel.

Retiring Board member acknowledgements were made for:

- Mayor Bim Lange and Mr Gary Mavrinac (The Barossa Council)
- Mr Lokesh Anand (Town of Gawler)

Special acknowledgements were made of long-serving Board members:

- Cr Bill Close and Mr Andrew Philpott (Light Regional Council)

Ian J. Baldwin

Chair and Independent Member

Gawler River Floodplain Management Authority (GRFMA)

The Gawler River

The Gawler River is formed by the confluence of the North Para and South Para in the town of Gawler and is located in the Adelaide Plains district of South Australia. The district surrounding the river produces cereal crops and sheep for both meat and wool, as well as market gardens, almond orchards and vineyards. The farm gate output of the Gawler River Floodplain horticultural areas is estimated to be at least \$225 million.

Purpose of the GRFMA



The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 on 22 August 2002. The Constituent Councils are the Adelaide Hills Council, The Adelaide Plains Council, The Barossa Council, The Town of Gawler, Light Regional Council, and the City of Playford.

The Charter sets down the powers, functions, safeguards, accountabilities, and an operational framework.

The Authority has been established for the purpose of coordinating the planning, construction, operation, and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- to raise finance for the purpose of developing, managing, and operating and maintaining works approved by the Board;
- to provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;



- to advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative policy changes on matters related to flood mitigation and management and associated land use planning with Gawler River flood mitigation;
- to facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental, and cultural consideration; and
- to provide advice as appropriate to the Constituent Councils in relation to development applications relevant to the Authority's roles and functions.

Governance

The Board

The Authority is governed by the Board of management. The Board comprises of:

- One independent person, who is not an officer, employee, or elected member of a Constituent Council, to be appointed as the Chairperson of the Board of Management of the GRFMA for a term of three years.
- Two persons appointed from each of the six Constituent Councils (12 members in total). Council appointees comprise of the Council CEO, or delegate and one Elected Member.
- Deputy Board members as appointed by each Constituent Council

The Members of the Board are:

Council	Board Members	Deputy Board Members
Chairperson & Independent Member	Mr Ian Baldwin	
Adelaide Hills Council	Cr Malcolm Herrmann Mr Ashley Curtis	Ms Natalie Armstrong
Adelaide Plains Council	Cr Terry-Anne Keen Mr James Miller	Cr John Lush Ms Sheree Schenk
The Barossa Council	Cr Bruce Preece Mr Martin McCarthy	Ben Clark
Town of Gawler	Cr Paul Koch Ms Whendee Young	Cr Brian Sambell
Light Regional Council	Cr Michael Phillips-Ryder Mr Richard Dodson	
City of Playford	Cr Clinton Marsh Mr Greg Pattinson	Cr Peter Rentoulis

Meetings of the Board are held at such time and such place as the Board decides subject only to the requirement that there will be at least one meeting in every two calendar months. Any Constituent Council, the Chairperson or three Board Members may by delivering a written request to the Executive Officer require a special meeting of the Board to be held and any such special meeting shall constitute a special meeting of the Authority.

Ordinary meetings of the Board are generally held bi-monthly on the third Thursday of the even months commencing at 9.45am: excepting December which is held on the second Thursday. Meetings are hosted by the Constituent Councils on a rotational roster with six Board meetings and two Special Board Meetings held during the year as follows:

Ordinary Board Meetings:

- Thursday 18 August 2022 – Town of Gawler
- Thursday 20 October 2022 – Adelaide Plains Council
- Thursday 8 December 2022 – City of Playford
- Thursday 16 February 2023 – Light Regional Council
- Thursday 20 April 2023 – Adelaide Hills Council
- Thursday 15 June 2023 – The Barossa Council

Two Special Board Meetings:

- Thursday 16 March 2023 – City of Playford
- Wednesday 28 June 2023 – Electronic Meeting

Technical Assessment Panel

A Technical Assessment Panel has been appointed to support the decision-making processes of the Board with delegated powers to provide advice and manage the technical aspects of the design, assessment, and construction of the various parts of the Scheme.

The Members of the Panel are:

- Mr Ian Baldwin, Independent Chair
- Ms Ingrid Franssen, Manager Flood Management, DEWNR
- *Vacant*, Principal Engineer Dams, SA Water
- Mr Ben Clark, The Barossa Council, Council representative
- Mr Braden Austin, City of Playford, Council representative
- Mr David Hitchcock Executive Officer

No meetings of the Panel were held during the year.

Audit Committee

An Audit Committee has been appointed to review:

- the annual financial statements to ensure that they present fairly the situation to the Board; and
- the adequacy of the accounting, internal control, reporting and other financial management systems and practices to the Board on a regular basis.

The Committee held four (4) meetings during the year:

- Monday 8 August 2022
- Monday 28 November 2022
- Monday 6 March 2023
- Monday 5 June 2023

The members of the Committee are:

- Mr Peter Brass, Independent Member and Chairperson
- Mr Greg Pattinson, City of Playford
- Cr Malcolm Herrmann, Adelaide Hills Council

Membership of the GRFMA Audit Committee is for two years, until 30 June 2024.

Executive Officer

An agreement had been entered into with David Hitchcock to provide Executive Officer and Supervision of Consultants services to 31 December 2023. The Gawler River Flood Management Authority (GRFMA) under mutual agreement with David Hitchcock has agreed to void the current GRFMA Executive Officer Service Agreement (Contract: 1/22) at the end of the day on the 30 June 2023.

On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025. Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms.

External Auditor

Dean Newbery and Partners have been appointed as the external auditor for 2020-2024. The Board has discretion to extend the term of appointment should it so determine.

GRFMA Policies

The following Policies have been adopted to provide management guidelines for the day-to-day business of the GRFMA:

- Procurement Policy
- Grant Policy
- Fraud, Corruption and Maladministration Prevention Policy
- Internal Review of Decisions Policy
- Code of Practice Meeting Procedures
- Anti – Discrimination Fair Treatment Policy
- Consultation Policy
- Work Health and Safety Policy
- Access to Meetings and Documents Policy
- Dam Valuation Policy
- Treasury Management Policy
- Freedom of Information Statement

The purpose of policies is to provide prudent management guidelines for the day-to-day management of the affairs of the Authority.

Meetings

All meetings of the GRFMA and its committees are open to the public, except for those matters to be considered under Section 90 of the Local Government Act 1999.

No Freedom of Information requests were received during the year.

Forum	Total Resolutions for the year	Resolutions to exclude the Public – S90(3)	Purpose	Order for docs to remain confidential - S91(7)	%
Board	62	5		5	8
Technical Assessment Panel	0	0		0	0
Audit Committee	24	1		1	4

Key Strategic initiatives 2023

Strategic Plan

As a requirement of Charter Review the GRFMA has now established the inaugural Strategic Plan 2021-2026. The plan consists of a 5-year Strategic Plan (2026) and identifies relevant longer term strategic issues to 2036. The plan has established 3 key themes:

- Theme 1: Design, build, and maintain physical flood mitigation infrastructure
Objective: To have in place an agreed extent of physical flood mitigation infrastructure that is fit for purpose and achieves the targeted levels of performance.
- Theme 2: Develop and evolve key relationships
Objective: To maintain key relationships that are most important to the Authority achieving its purpose.
- Theme 3: Ensure good governance and ongoing financial sustainability
Objective: To ensure that the Authority meets legislative requirements and contemporary standards of governance and is financially sustainable for the long term.

Progressing the Gawler River Stormwater Management Plan

Stormwater management plans are strategic plans which should provide for the management of stormwater in an integrated and holistic way. They:

- Identify issues, risks and opportunities relating to stormwater management in a catchment.
- Outline the functions and responsibilities of all stakeholders involved in stormwater management, including Local Government authorities and State Government agencies.
- Set objectives for the protection and enhancement of the economic, environmental, social and cultural values in a catchment (as they relate to stormwater quality, water security and flood hazard).
- Identify and prioritise investments and initiatives that contribute to achievement of these objectives and address stormwater issues in a considered and coordinated manner.
- Outline a plan for implementation of the prioritised investments and initiatives.

Development of the plan stalled during 2022. Following representation from the GRFMA to the principal consultancy further work was able to be undertaken in late 2022. A draft copy of the State of the Catchment Report and Storm Water Management Plan was received late December 2022. Work is continuing to facilitate completion of the plan in conjunction with the Stormwater Management Authority.

Gawler River Flood Management business case development

Gawler River Flood Management was prioritised for business case development in the Infrastructure SA Capital Intentions Statement 2021. Through the collaborative State-Local Government Steering Committee established to oversee Gawler River Flood Management projects, a commitment has been made to progressing Gawler River Flood Management through the Infrastructure SA Assurance Framework (ISAAF) to develop a business case.

The Department for Environment and Water (DEW) is the sponsor agency for the Gawler River Flood Management Business Case.

The GRFMA and Constituent Councils are working collaboratively with and providing funds to DEW to complete the Business Case by 31 December 2023.

Bruce Eastick North Para Flood Mitigation Dam (BENPFM) Maintenance.

The BENPFM dam was designed as a dry detention basin to provide attenuation during flooding events. The dam attenuates high rainfall flows from the North Para by temporarily storing floodwater and then managing flow volume (downstream) through the dam.

Periodic inspections have been undertaken to ensure the dam is maintained in good condition and continues to operate at required services standards.

A scheduled and costed maintenance program (10 year plan) will be initiated from 1 July 2023.

Evaluation of Performance Against the Business Plan

Part A: Funding

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Grant Claims	At all times	Lodge claims monthly for the payment of Commonwealth and State Government Grants.	<input checked="" type="checkbox"/> Claims lodged according to grant conditions
Maintain positive Cash Flow	At all times	Positive bank account balances at all times.	<input checked="" type="checkbox"/> Positive cash flow maintained

Part B: Proposed Flood Mitigation Scheme Works

Gawler River Flood Mitigation Scheme	
One	What will the Mark Two Scheme Include? (Note these steps may occur concurrently and not necessarily in the following order)
Two	<p>Reconfirm with the Constituent Councils that a 1 in 100-year level of protection is the protection standard that is to be pursued in the development of the Gawler River Flood Mitigation Scheme - Mark Two Strategy. N.B. The protection standard does not guarantee full protection for all flood events. <i>The Findings Report 2016 advised the 1 in 100 ARI event is the minimum desirable level of flood protection for new development as well as for much of the existing floodplain development. GRFMA Strategic Plan Priority action 1.2 - Review, with Constituent Councils and stakeholders, design standards for infrastructure works including costs and benefits. The Findings Report 2016 advised enlarging the existing Bruce Eastick North Para Flood Mitigation Dam on the North Para offers the greatest level of protection with least impacts and is rated as the most favoured structural mitigation option. This option deferred pending completion of the Gawler River Storm Water Management Plan 2023 and the current process of the Gawler River Flood Mitigation Business Case (DEW). Noting feasibility of raising the height of the Bruce Eastick Dam is still a strategic consideration. GRFMA Strategic Plan Priority action 1.4 – In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.</i></p>

Three	The Gawler River Floodplain Mapping Model should be maintained as the reference tool to demonstrate the level of flood protection and validity of design of land proposed for development as part of the approval process. To achieve this, the model should be upgraded to include recent works such as the Northern Expressway works, and the additional floodplain mapping completed as part of the Light River Templers Creek Salt Creek Mapping Study by the Adelaide Plains Council. Completed.
Four	To further develop the preliminary assessment of possible local area levees prepared in the 2008 Gawler River Floodplain Mapping Study at Gawler, Angle Vale and Two Wells and develop a levee strategy for Virginia to a robust design standard with a staging plan. Undertake a cost benefit study for each stage of the plan. Will be a consideration of the Gawler River Stormwater Management Plan 2023.
Five	Establish a protocol with the Floodplain Councils that where development of land in areas identified as 'at risk of flooding' is planned to proceed by the implementation of a local area levee that mapping of the proposed levees on the Gawler River Floodplain Mapping Study Model will be required. GRFMA Strategic Plan Priority action 1.4 – In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.
Six	Maintain a working relationship with the Australian Rail Track Corporation to ensure that any changes to Railtrack infrastructure of culverts and rail heights are mapped on the Gawler River Floodplain Mapping Study Model to identify any changes to flooding impacts. Ongoing - new replacement of the rail bridge completed April 2021.
Seven	Develop a funding strategy for flood protection that is delivered by local area levees on the questions of who should own and maintain the levees and whether local area levees are regional works that the GRFMA should fund or are they local works that are the responsibility of the local Council. Will be a consideration of the Gawler River Stormwater Management Plan 2023 and the Gawler River Flood Mitigation Business Case (DEW).
Eight	Investigate opportunities for funding partners and grants to undertake the necessary assessments and designs. Ongoing. GRFMA is currently working with Department of Environment and Water on the \$9 Mil Gawler River Flood Mitigation projects 3 and 4 and the Gawler River Flood Mitigation Business Case (DEW). GRFMA Strategic Plan Priority action 2.4 – Proactively pursue governance structures and/or management approaches that bring together the various government agencies involved in water management related to the Gawler River to ensure coordinated action is taken to reduce flood risk, while contributing to greater integration of water management.

Nine The Scheme will also seek to clarify, through the Local Government Association, the policy and legal framework around maintenance of rivers and creeks where those rivers and creeks are part of the regional flood management plan. Under current legislation a landowner is responsible for the condition of a creek or waterway on private land. ***Pending finalisation of the review by Department Environment and Water. GRFMA submission provided.***

Part B: Maintenance of the Scheme

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Six monthly inspection	June and December	Completion of Inspection Report	☑ Routine inspections completed

Part C: Operation of the Regional Subsidiary

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Reports to Stakeholders	Bi-Monthly	Key Outcomes Summary to be published following each Board Meeting	☑ Key Outcomes Summary prepared following GRFMA meetings
Maintain effective Regional Subsidiary	December	The performance of the Executive Officer be reviewed annually. Charter Review	☑ Review conducted in December 2022 ☑ Charter Review 2 Funding Model adopted April 2023 ☑ Charter Review 2 completed April 2023
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	☑ New External Auditor 2019-2024 appointed June 2019 ☑ Appropriate levels of insurance reviewed in July 2022

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Review of the Business Plan	By 31 st March	Review the Business Plan prior to preparing the Budget. Forward to the Councils	<input checked="" type="checkbox"/> June 2022 - Business Plan 2022- 2023 adopted <input checked="" type="checkbox"/> June 2023 - Achievements against the Business Plan 2022-2023 presented
Annual Budget	By 31 st March, June, October, December	Adopt for consultation forward to Councils- Adopt Budget – copy to Councils in 5 days- Conduct Budget Reviews	<input checked="" type="checkbox"/> 2023-2024 Draft Budget forwarded in March 2023 to Consistent Councils for consultation <input checked="" type="checkbox"/> Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee
Subscriptions	June December	Send half year subscriptions to Council.	<input checked="" type="checkbox"/> All first half subscriptions paid <input checked="" type="checkbox"/> All Second half subscriptions paid
Report to Constituent Councils	Following each Board meeting By 30 th September	The receipt of the following reports by Councils, Board Meeting Key Outcome Summary Annual Report including Annual Financial Statements	<input checked="" type="checkbox"/> Key Outcomes Summary prepared for meetings <input checked="" type="checkbox"/> Annual Report forwarded electronically to Councils
Governance	Ongoing	Policies and new management framework documents developed and reviewed	<input checked="" type="checkbox"/> Independent review of GRFMA policies completed April 2023 <input checked="" type="checkbox"/> Management Framework documents now adopted GRFMA Strategic Plan Asset Management Plan and Long Term Financial Plans <input checked="" type="checkbox"/> Charter Review 2 Funding Model adopted April 2023 <input checked="" type="checkbox"/> Charter Review 2 completed April 2023

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Annual Operations		<p>Implementation of requirements of the BENPFM Dam Operation and Maintenance Manual.</p> <p>Periodical inspections of BENPFM dam and lands</p> <p>Removal of deposited flood debris at upstream wall of BENPFM Dam</p> <p>Continuation of the revegetation program around land associated with the BENPFM Dam.</p> <p>Weed control</p>	<p><input checked="" type="checkbox"/> Ongoing - Programmed management costed and funded in 2023/2024 draft Budget</p> <p><input checked="" type="checkbox"/> Ongoing</p> <p><input checked="" type="checkbox"/> As required</p> <p><input checked="" type="checkbox"/> Ongoing, within budgeted funds, in collaboration with Light Regional Council</p> <p><input checked="" type="checkbox"/> Annually as required.</p> <p><input checked="" type="checkbox"/> Annual land management lease in place</p>

Financial Statements 2022-23

1. Certification of Financial Statements
2. Financial Statements and Notes
3. Related Parties Disclosures

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023
CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Gawler River Floodplain Management Authority to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



David Hitchcock

EXECUTIVE OFFICER

17/8/2023



Ian Baldwin

CHAIRPERSON

17/8/2023

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Subscriptions	4	260,321	261,256
Investment income		1,278	1,132
State Government Grants	3	-	70,518
Other Income		100	100
Total Income		<u>261,699</u>	<u>333,006</u>
EXPENSES			
Contractual Services	5	249,296	236,420
Finance Charges		18,926	3,275
Depreciation	1(h), 9	328,561	322,298
Other		42,654	21,831
Total Expenses		<u>639,436</u>	<u>583,824</u>
OPERATING SURPLUS / (DEFICIT)		<u>(377,737)</u>	<u>(250,818)</u>
NET SURPLUS / (DEFICIT)		<u>(377,737)</u>	<u>(250,818)</u>
transferred to Equity Statement			
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Impairment (expense) / recoupments offset to asset revaluation reserve	1(m), 9	(17,000)	-
Total Other Comprehensive Income		<u>(17,000)</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>(394,737)</u>	<u>(250,818)</u>

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF FINANCIAL POSITION

as at 30 June 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current Assets			
Cash and cash equivalents	1(d)	29,496	126,130
Trade and Other Receivables		91,125	98,664
Total Current Assets		<u>120,621</u>	<u>224,794</u>
Non-current Assets			
Infrastructure	9	25,920,879	25,920,879
Accumulated Depreciation Infrastructure	1(h), 9	(4,767,184)	(4,438,623)
Land	9	460,000	477,000
Total Non-current Assets		<u>21,613,696</u>	<u>21,959,256</u>
Total Assets		<u>21,734,317</u>	<u>22,184,050</u>
LIABILITIES			
Current Liabilities			
Trade & other payables		67,733	61,003
Borrowings	1(k)	440,409	502,136
Total Liabilities		<u>508,142</u>	<u>563,138</u>
NET ASSETS		<u>21,226,175</u>	<u>21,620,912</u>
EQUITY			
Accumulated Surplus		12,561,202	12,938,939
Asset Revaluation Reserves	1(g)	8,664,973	8,681,973
TOTAL EQUITY		<u>21,226,175</u>	<u>21,620,912</u>

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2023

		Accumulated Surplus	Asset Revaluation Reserve	TOTAL EQUITY
2023	Notes	\$	\$	\$
Balance at end of previous reporting period		12,938,939	8,681,973	21,620,912
Restated opening balance		12,938,939	8,681,973	21,620,912
Net Surplus / (Deficit) for Year		(377,737)	-	(377,737)
Other Comprehensive Income				
Impairment (expense) / recoupments offset to asset revaluation reserve	1(m), 9		(17,000)	(17,000)
Balance at end of period		12,561,202	8,664,973	21,226,175
2022				
Balance at end of previous reporting period		13,189,757	8,681,973	21,871,730
Restated opening balance		13,189,757	8,681,973	21,871,730
Net Surplus / (Deficit) for Year		(250,818)	-	(250,818)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Balance at end of period		12,938,939	8,681,973	21,620,912

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CASHFLOWS for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		267,915	282,547
Interest Receipts		1,323	1,073
Payments		(290,843)	(237,090)
Interest Expense		(13,301)	-
Net Cash provided by (or used in) Operating Activities	8	(34,907)	46,530
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Expenditure on renewal/replacement of assets		-	(591,879)
Net Cash provided by (or used in) Investing Activities		-	(591,879)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Proceeds from borrowings		-	502,136
Payments			
Repayments of borrowings		(61,726)	-
Net Cash provided by (or used in) Financing Activities		(61,726)	502,136
Net Increase (Decrease) in cash held		(96,633)	(43,214)
Cash & cash equivalents at beginning of period		126,130	169,344
Cash & cash equivalents at end of period	8	29,496	126,130

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

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023**

Note 1 - Statement of Significant Accounting Policies

a) The Local Government Reporting Entity

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

The Gawler River Floodplain Management Authority is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, The Barossa Council, Town of Gawler, Light Regional Council, Adelaide Plains Council and The City of Playford.

All funds received and expended by the Authority have been included in the financial statements forming part of this financial report.

b) Basis of Accounting

This financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuation of non-current assets.

c) Employees

The Authority has no employees.

d) Cash

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis, net of outstanding bank overdraft.

e) Infrastructure

The Bruce Eastick North Para Flood Mitigation Dam was constructed in 2007. The valuation includes all materials, contractor's costs plus costs incidental to the acquisition, including engineering design and supervision fees and all other costs incurred.

f) Land

Land includes the land on which the dam is constructed, rights of way access to the land and 'right to flood' easements over the land upstream from the dam that will be inundated by dam waters for short periods of time during a flood event. Additional Land surrounding the dam was purchased in 2017/18 and was revalued by Town and Country Valuers, Property and Management Consultants as at 30 June 2023 for part lot 750 Kemp Road Kingsford.

g) Revaluation

The Board sought an independent valuation to be applied as at 30th June 2019, of the Bruce Eastick North Para Flood Mitigation Dam. The Board recognises that the dam is a unique infrastructure. The Board sought the advice of Entura (Hydro Tasmania), who provided a replacement cost valuation based on the actual construction contract costs, including some 'owner's costs' which would be incurred in the event of a replacement being necessary. In accordance with Accounting Standard (AASB)13 Fair Value Measurement, the valuation was undertaken as at 30 June 2019 and recorded as a level 3 restricted asset valuation. The next Valuation is scheduled to be undertaken in 2023/2024.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023**

Fair value level 3 valuations of buildings, infrastructure and other assets – There is no known market for these assets and they are valued at depreciated current replacement cost. The method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by the Authority.

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

h) Depreciation

The depreciation period for the Bruce Eastick North Para Flood Mitigation Dam is based on a straight line depreciation method with an expected useful life of 80 years.

The depreciation period for the Access Road is based on a straight line depreciation method with an expected useful life of 15 years.

i) Revenue

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

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

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

Revenue from the Subscriptions is recognised upon the delivery of the service to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

j) Superannuation

The Authority contributed the statutory 10.5% SCG to the nominated superannuation fund of the Executive Officer.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023**

k) Borrowings

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

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

l) Economic Dependence

The Gawler River Floodplain Management Authority (GRFMA) was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 in August 2002, by a Charter that was amended and published in The South Australian Government Gazette on 27th February 2020 at page 474.

The Gawler River Floodplain Management Authority (GRFMA) is dependent upon subscriptions levied on the Constituent Councils in accordance with Clause 10.2 of the Charter to fund the construction, operation and maintenance of flood mitigation infrastructure of the Authority which it owns and manages.

m) 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.

The impairment has occurred due to the revaluation of Land in 2023.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30th June 2023

Prepared to meet the requirements of Clause 15.5 of the Charter

"The 'Schedule of Constituent Councils' Interests in Net Assets' will reflect the proportionate contribution each Constituent Council has made to the growth of the net assets of the Authority having regard to the proportionate contribution to subscriptions. The Schedule when updated by the Board at the end of each financial year will reflect the proportionate contribution of each Constituent Council since the commencement of the Authority and once accepted by each Constituent Council will be evidence of the agreed proportion of a Constituent Council's interests in the net assets as at 30 June in that year."

For the purposes of this Clause all subscriptions by Constituent Councils have been included.

Calculation of Net Equity

Assets

Investments / Debtors	\$ 120,621
Infrastructure	\$ 21,153,695
Land	<u>\$ 460,000</u>
	\$ 22,734,317

Less Liabilities

Accounts Payable / Creditors	\$ 67,732
Borrowings	<u>\$ 440,409</u>
NET EQUITY	\$ 21,226,175

Allocation of Councils Interest in Net Assets

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2023 \$	Accumulated Subscriptions for Maintenance to 30 June 2023 \$	Accumulated Subscriptions for Scheme Works to 30 June 2023 \$	All Subscriptions to 30 June 2022 \$	Percentage of Contributions to the Total	Council's Interests in Net Assets \$
Adelaide Hills Council	228,944	6,352	74,109	309,405	5.14%	1,091,717
The Barossa Council	228,944	31,813	371,133	631,890	10.50%	2,229,587
Town of Gawler	228,944	63,586	741,174	1,033,704	17.18%	3,647,364
Light Regional Council	228,944	31,813	371,133	631,890	10.50%	2,229,587
Adelaide Plains Council	228,944	106,079	1,235,283	1,570,306	26.10%	5,540,733
City of Playford	228,944	127,254	1,482,344	1,838,542	30.58%	6,487,187
	1,373,664	366,897	4,275,176	6,015,737	100%	21,226,175

Schedule of Constituent Councils' Interests in Net Assets' as at the 30th June 2023 adopted by the Board in accordance with Clause 15.5 of the Charter on 17 August 2023.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - Functions / Activities of the Authority

- a) Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note b.
- b) The activities of the Authority are categorised into the following function / activities:

Administration: The operations of the Authority and its Board

Other Environment: Flood Mitigation

- c) Functions of the Gawler River Floodplain Management Authority
(excluding depreciation and impairment)

	Year	Revenue		Expenses		Surplus (deficit)
		Grants \$	Other \$	Total Revenue	Expenses Total	
Administration	2023	-	166,498	\$166,498	\$157,078	\$ 9,420
	2022	-	177,284	\$177,284	\$88,260	\$89,024
Other	2023	-	95,201	\$ 95,201	\$153,798	(\$58,596)
Environment:						
Flood Mitigation	2022	70,518	85,204	155,722	\$173,267	(\$17,545)
	2023	-	261,699	261,699	\$310,876	(\$49,177)
Total	2022	70,518	262,488	333,006	\$261,527	\$71,479

Note 4 - Subscriptions

The following subscriptions were levied on the Constituent Councils in accordance with Clause 10.2 of the Charter for the year:

	Maintenance		Operations		TOTALS	
	2023 \$	2022 \$	2023 \$	2022 \$	2023 \$	2022 \$
Constituent Council						
Adelaide Hills Council	1,647	1,474	27,520	29,342	29,167	30,816
The Barossa Council	8,254	7,388	27,520	29,342	35,774	36,730
Town of Gawler	16,508	14,774	27,520	29,342	44,028	44,116
Light Regional Council	8,254	7,388	27,520	29,342	35,774	36,730
Adelaide Plains Council	27,513	24,624	27,520	29,342	55,033	53,966
City of Playford	33,025	29,556	27,520	29,342	60,545	58,898
TOTAL	95,201	85,204	165,120	176,052	260,321	261,256

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 5- Contractual Services

	2023 \$	2022 \$
Chairperson Honorarium	12,100	8,100
Executive Officer	103,214	56,826
Audit Committee	2,600	2,600
Audit Fees	5,346	5,188
Legal Fees	6,069	2,000
Consultancies	116,750	151,857
Maintenance Contractors	0	9,849
Asset Valuations	3,217	0
Totals	249,296	236,420

Note 6 - Comparison of Budget and Actual Results (excluding depreciation)

	2023		2022	
	Budget \$	Actual \$	Budget \$	Actual \$
Revenue				
Administration	166,430	166,498	176,652	177,284
Other Environment: Flood Mitigation	95,200	95,201	85,200	85,204
State Grant	0	0	70,518	70,518
Total Revenue	261,630	261,699	332,370	333,006
Expenditure				
Administration	153,620	157,079	94,152	88,260
Other Environment: Flood Mitigation	14,700	6,021	15,200	10,035
Maintenance	198,000	147,775	168,995	163,232
Other Environment: Flood Mitigation Capital	0	0	635,000	591,879
Total Expenditure	366,320	310,875	913,347	853,406
Surplus (deficit)	(104,690)	(49,176)	(580,977)	(520,400)

Note 7 - Expenditure Commitment

An agreement had been entered into with David Hitchcock to provide Executive Officer and Supervision of Consultants services to 31 December 2023. The Gawler River Flood Management Authority (GRFMA) under mutual agreement with David Hitchcock has agreed to void the current GRFMA Executive Officer Service Agreement (Contract: 1/22) at the end of the day on the 30 June 2023. On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025.

Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - Reconciliation Statement of Cash Flows

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	2023	2022
	\$	\$
Total cash & equivalent assets	<u>29,496</u>	<u>126,130</u>
Balances per Cash Flow Statement	<u>29,496</u>	<u>126,130</u>

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus (Deficit)	(377,737)	(250,818)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<u>328,561</u>	<u>322,298</u>
	(49,176)	71,480
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	7,539	(49,386)
Net increase (decrease) in trade & other payables	<u>6,729</u>	<u>24,436</u>
Net Cash provided by (or used in) operations	<u>(34,908)</u>	<u>46,530</u>

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - Non-Current Assets Summary

	Fair Value Level	2023			2022		
		At Fair Value \$	At Cost \$	Accum Dep'n \$	Carrying Amount \$	At Fair Value \$	At Cost \$
Land and easements	-	460,000	-	-	460,000	477,000	-
North Para Dam	3	84,000	-	(25,400)	58,600	84,000	-
Access Roads	3	25,245,000	591,879	(4,741,784)	21,095,095	25,245,000	591,879
North Para Dam							
Total		25,789,000	591,879	(4,767,184)	21,613,695	25,806,000	591,879
Infrastructure and Land							
Comparatives		25,806,000	591,879	(4,438,623)	21,959,256	25,806,000	-
							(4,116,325)
							21,169,675

	2022 Carrying Amount \$	Carrying Amount Movements During the Year						2023 Carrying Amount \$
		Additions		Disposals	Depreciation	Impairment	Transfers	Net Valuation
		New Upgrade \$	Renewals \$					
Land and easements	477,000	-	-	-	-	(17,000)	-	460,000
Access Roads	64,200	-	-	-	(5,600)	-	-	58,600
Infrastructure - North Para Dam	21,418,056	-	-	-	(322,961)	-	-	21,095,095
Total Infrastructure, Property, Plant & Equipment	21,959,256	-	-	-	(328,561)	(17,000)	-	21,613,695
Comparatives	21,169,675	-	591,879	-	(322,298)	-	-	21,959,256

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - Financial Instruments

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 1.05% and 4.30% (2022: 0.20% and 1.05%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities – Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently amortised cost, interest is charged as an expense using the effective interest rate.</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates between 2.8% and 6.05% (2022: 2.80%).</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	29,496	-	-	29,496	29,496
Receivables	91,125	-	-	91,125	91,125
Total	120,621	-	-	120,621	120,621
<u>Financial Liabilities</u>					
Payables	67,733	-	-	67,733	67,733
Borrowings	96,645	344,229	97,113	537,987	440,409
Total	164,377	344,229	97,113	605,719	508,142

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

2022	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	126,130	-	-	126,130	126,130
Receivables	98,664	-	-	98,664	98,664
Total	224,794	-	-	224,794	224,794
<u>Financial Liabilities</u>					
Payables	59,003	-	-	59,003	59,003
Borrowings	70,000	287,788	305,058	662,846	502,136
Total	129,003	287,788	305,058	721,849	561,139

The following interest rates were applicable to the Authority's Borrowings at balance date:

	2023		2022	
	Weighted Av Interest Rate	Carrying Value \$	Weighted Av Interest Rate	Carrying Value \$
Variable Interest Rates	6.05%	440,409	2.8%	502,136
		440,409		502,136

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Exposure in relation to individual classes of receivables is concentrated within the Authorities boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

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

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 11 Uniform Presentation of Financial Statements

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a simplified Uniform Presentation Framework basis.

All Local Government Councils and Authorities have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Authorities finances.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY				
UNIFORM PRESENTATION OF FINANCIAL STATEMENTS				
for the year ended 30 June 2023				
		2023		2022
		\$		\$
Income		261,699		333,006
Expenses		(639,436)		(583,824)
Operating Surplus / (Deficit)		(377,737)		(250,818)
Less Net Outlays in Existing Assets				
Capital Expenditure on renewal and replacement of Existing Assets	-		(591,879)	
Add back Depreciation Amortisation and Impairment	328,561		322,298	
Proceeds from Sale of Replaced Assets	-		-	
		328,561		(269,581)
Less Net Outlays on New and Upgraded Assets				
Capital Expenditure on New and Upgraded Assets	-		-	
Amounts received specifically for New and Upgraded Assets	-		-	
Proceeds from Sale of Surplus Assets	-		-	
		-		-
Net Lending / (Borrowing) for Financial Year		(49,176)		(520,399)

Note 12 – Contingencies & Assets & Liabilities not recognised in the Balance Sheet

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2023

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023**

Note 13 - Events Occurring After Reporting Date

There were no events subsequent to 30 June 2023 that need to be disclosed in the financial statements.

Note 14 - Related Parties Disclosures

Key Management Personnel

The Key Management Personnel of the Gawler River Floodplain Management Authority (GRFMA) include the Chairman, Board Members, Deputy Board Members and Executive Officer. In all Key Management Personnel were paid the following total compensation:

	2023 \$	2022 \$
Salaries, allowances & Other Short Term Benefits		
Executive Officer	103,214	56,826
Chairperson	12,100	8,300
TOTAL	115,314	65,126

	Amounts received from Related Party during the financial year	Amounts received from Related Party during the financial year
	2023 \$	2022 \$
Adelaide Hills Council	16,042	32,076
The Barossa Council	39,351	36,730
Town of Gawler	24,215	44,116
Light Regional Council	39,351	36,730
Adelaide Plains Council	60,536	53,966
City of Playford	66,600	58,898
TOTAL	246,095	262,516

The Authority has been established for the following purposes:

1. To co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River. This purpose is the core business of the Authority;
2. To raise finance for the purpose of developing, managing and operating and maintaining works approved by the board;
3. To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation for the Gawler River;
4. Upon application of one or more Constituent Councils pursuant to clause 12.4:
 1. to coordinate the construction, maintenance and promotion and enhancement of the Gawler River and areas adjacent to the Gawler River as recreational open space for the adjacent communities; and
 2. to enter into agreements with one or more of the Constituent Councils for the purpose of managing and developing the Gawler River.