



Annual Report 2024/25

Acknowledgement of Country

The City of Playford acknowledges that we are situated on the traditional land of the Kaurna people and that we respect their spiritual relationship with their country.

The City of Playford would also like to pay respects to Elders past, present and emerging.



Recognition of Forebears

The City of Playford also acknowledges the people, our forebears, that have contributed to building and defending our great nation and way of life.

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Welcome

Mayor & CEO Foreword

The 2024/25 Annual Report marks the final year of reporting against our strategic focus on building the foundational needs of the City of Playford. Since adopting this focus in 2020, Council has progressively delivered initiatives and services that enhance our community's everyday life.

This year, our approach remained anchored in the ongoing delivery of the 25 core services Council provides, encompassing more than 200 activities that residents have told us matter most. These include maintaining streets, verges, ovals, and playgrounds, providing waste collection, libraries, and community centres, and ensuring that public spaces and community assets remain accessible and functional for all residents.

Our proactive renewal and replacement programs have kept key infrastructure in good condition. Roads, footpaths, kerbing, culverts, stormwater infrastructure, sport, recreation and community facilities, park furniture, and playground equipment are regularly renewed or replaced to maintain their quality and safety for the community. This year, Council delivered over 10 kilometres of new and upgraded footpaths across 36 streets and renewed more than 23 kilometres of roads across 60 locations.

Playford's community spaces and sporting facilities saw exciting upgrades and additions. McGilp Recreation Park's sports facilities were enhanced for local clubs and players, Ridley Reserve gained new lighting, and Barry Warren Reserve welcomed one of the north's largest pump tracks.

A new school and district-level sportsground are on their way to Riverlea Park, thanks to a long-term partnership between the City of Playford, Walker Corporation, and Catholic Education South Australia (CESA). The project reflects considerable planning and collaboration between the parties, and shows what's possible when Council and the private sector work together to deliver infrastructure to support a growing community.

Education, employment, and opportunity were also a key focus this year. Council has worked with key partners to launch Uni Hub Playford, creating new opportunities for tertiary education closer to home. Likewise, Council's lead in the Northern Adelaide Jobs and Career Expo connected over 3000 job seekers with potential employers. Work also commenced to change planning conditions to support a new Defence and Aerospace Precinct near RAAF Base Edinburgh, strengthening Playford's role as a hub for innovation and industry.

Alongside these achievements, Council has continued to navigate the opportunities and challenges of rapid growth. With 10 people a day forecast to move to Playford over the next 20 years, our city remains one of South Australia's fastest-growing regions. We have ensured that we have the resources to deliver services across our growing city, while maintaining the high standard our community expects.

At the same time, we continue to advocate for State and Federal Government investment to support growth and work closely with developers, investors, utilities and other government partners to coordinate the delivery of infrastructure. This collaborative approach helps ensure both current and future communities have the services and facilities they need.

Welcome

Community engagement continues to play a key role in shaping our priorities. We thank all residents who shared their views throughout the year. Your input ensures Council decisions are inclusive, collaborative, and responsive to the needs of the Playford community.

The 2024/25 Annual Report captures a year of tangible achievements and demonstrates Council's ongoing commitment to supporting the city's growth, delivering what matters most, and fostering a vibrant, sustainable future for Playford.



Glenn Docherty
Glenn Docherty
Mayor



Sam Green
Sam Green
Chief Executive Officer

Welcome

This Report provides an overview of the services and projects that Council has delivered across the city, throughout the year, as identified in the 2024/25 Annual Business Plan and Budget.

The City of Playford General Purpose Financial Statements for the year ending 30 June 2025, the City of Playford Corporate Governance Committee Annual Report 2024/25 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 2024/25 Annual Report can be downloaded at www.playford.sa.gov.au

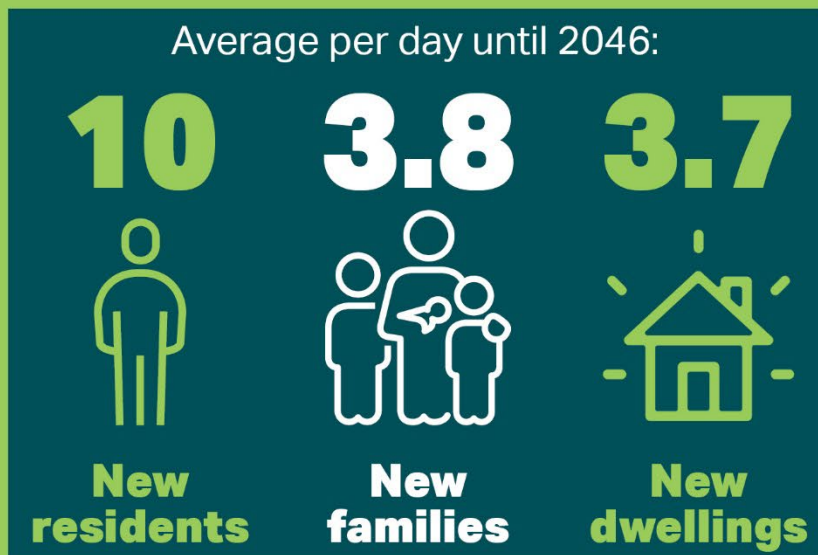
Our City

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 **8,373**

Aboriginal and Torres Strait Islander **4.2%**

Diversity

Language at home other than English **15%**

Top 5 Languages

Nepali
Hazaraghi (Afghanistan)
Vietnamese
Dinka (South Sudan)
Swahili



*ABS 2021

Overseas born **22%**

Top 5 Birthplaces

United Kingdom
Afghanistan
Philippines
India
Vietnam



*ABS 2021

*ABS - Australian Bureau of Statistics

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 carparks, as well as bridges, traffic islands and fencing



Footpaths & Signage



MORE THAN
870KM

of paths plus signage, bus pads and pram ramps

Parks & Sportsfields

OVER
1100

hectares of open space including 27 sportsfields and 107 playgrounds



Buildings

196

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



Stormwater

557KM

of stormwater pipes and drains plus 54km of network distributing recycled water to Council reserves, as well as schools and external customers



Fleet

244

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

Technology



3910

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:

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 transport and help prioritise projects across the city. Our **Masterplans** outline our vision across a particular precinct or project area such as the Playford Health and Wellbeing Precinct and the 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, renew and 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 2024/25 Annual Business Plan and Budget.



Year in review

Service Highlights

Council has 25 services, encompassing more than 250 activities, that it delivers to the community annually. These include maintaining streets, verges, ovals, and playgrounds, providing waste collection, libraries, and community centres, and ensuring that public spaces and community assets remain accessible and functional for all residents. 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 2024/25 are detailed below.



Community Facilities, Programs and Events

Our **Customer Contact** team handled 111,314 interactions via phone, email, front counter and webchat – a 3.7 per cent increase on the previous year – and responded to 39,247 customer requests. Overall satisfaction with the team was rated at 88 per cent.

Our **Libraries** welcomed 271,217 visitors and loaned 361,943 items. 13,858 people attended programs or events including adult, youth, children, and local history activities.

The **Shedley Theatre** hosted 25,000 patrons for shows including the Hunchback of Notre Dame, Tommy Little, Akmal, and monthly matinee 'Out of the Square' shows. The Theatre was also a registered Fringe venue and five groups were successful in securing a financial subsidy from Council to perform during the Fringe season.

The Function Room hosted almost 20,000 attendees for school holiday programs, cultural events, birthdays and live music events.

Council welcomed 567 Playford residents as Australian Citizens as part of our **Events program**. Over 7000 people celebrated at the Playford Community Carols event, which received a 97 per cent satisfaction rating by attendees. 3200 attended our largest ANZAC commemoration.

Weekly Fringe activations in the Prince George Plaza drew over 1500 people, with the event scoring a 96 per cent satisfaction rating.

Community sports clubs used Council **sportsfields and courts** for 35,028 hours. There are 12,343 registered participants of City of Playford's 102 sporting clubs. Visitors to the Aquadome reached over 445,000.

Council awarded \$200,273 in **Community Grants** to residents and community groups. This included \$14,500 to assist young people to recognise their outstanding achievements, \$21,857 toward new equipment to support local sports, recreation, and social clubs, \$64,079 for community development projects and \$99,837 in financial support to community groups for start-up funding, support for day-to-day operations of a service, or funding for a new program within a current service. Council also supported two community groups with subsidised accommodation in two Council owned venues through the contestable Building Spaces support category.

The **Healthy Food Co.** sold 9830 Easy Health Meal Kits and 2588 Snack Packs, supported by 26 volunteers.

Year in review

The **John McVeity Centre** and the **Precinct** delivered over 150 community initiatives, welcoming 24,486 participants in a wide range of programs and activities.

More than 21,800 main meals were provided to patrons of the **Grenville Hub. Community inclusion** groups recorded over 36,000 hours of group programs, activities and events with 5017 attendances at NDIS funded social group programs and broader disability inclusion events. Council provided 11,039 transport trips connecting eligible community members to medical appointments and social activities.

Marni Waiendi delivered short courses including Infant First Aid and Learner Driver Permit training along with craft, cooking, wellness and other community cultural connection activities to 2604 community members. The inaugural NAIDOC in the North event delivered in partnership with City of Playford, attracted over 1300 attendees and the *Belonging in the North / Kawanta Pirku-itya* program welcomed 73 attendees since its launch in late 2024.

289 **volunteers** contributed over 67,000 hours of service across community centres, libraries, community programs, events, environment and biodiversity activities, and graffiti removal. In addition, over 150 students and young people engaged in volunteering across all Council areas through collaboration with Trinity College and the Pathways to Purpose Program.

Through the Wheels in Motion program, eligible learner drivers were supported by volunteer mentors to acquire 777 driving hours.

Council's Transport Volunteers were nominated for the 2025 South Australian Volunteer Awards – Andamooka Community Project Award.



City Maintenance

Graffiti Operations responded to 617 customer requests and removed 25,489 tags, with 97.3 per cent of requests actioned within five working days.

A total of 2437 **Rapid Response** requests were actioned for issues including deceased animals, footpath safety and rubbish.

As part of our **Roads and Stormwater Network Maintenance** service Council filled 10,705 potholes, replaced, renewed or installed 2518 signs, maintained 6km of rubble, concrete and paved footpaths and removed 7274 linear metres of tripping hazards from concrete footpaths. All 125 Gross Pollutant Taps were cleared at least once during the year with hotspot areas cleared more frequently.

The **Tree Services** team planted 1241 street trees, 1500 amenity trees and 130 reserve trees. Maintenance was provided for 40,255 trees, with 34,465 trees inspected during the year.

Thirty hectares of irrigated landscapes were maintained, including garden beds, across our **Parks and Reserves**. 172 irrigated reserves and parks were cut 26 times in addition to 387 hectares of open space and windbreaks, mown three times during the year. 114 playgrounds were inspected and maintained fortnightly.

Year in review

The tractor slashing program cut 856 hectares of rural and urban open space and 630km of rural roadside verges three times during the year.

Maintenance was undertaken on 66 hectares of irrigated turf on our **sportsfields** and 41 hectares of oval surrounds.

As part of the **Urban Streetscape Maintenance** service, our urban Verge Mowing (non-irrigated) program covers approximately 1200km, with five cuts undertaken during 2024/25.

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 times per year).

A total of 88km of patrol grading and 4.2km of re-sheeting on our unsealed roads was completed as part of the **Rural Streetscape Maintenance** service.



Waste and Recycling

Council responded to 6400 notifications of **Illegally Dumped Rubbish**, with an average of 93 per cent collected within our 10-day service level.

An average of 48,439 properties used the **Kerbside Waste** collection service each week, disposing of an average 9.54kg of landfill per household. The hard waste service was accessed 18,590 times, enabling residents to dispose of large items appropriately.

Since September 2023, the Food Organics and Garden Organics (FOGO) green bin service has been offered free of charge to all households. Participation increased from 58 per cent to 74 per cent, coinciding with an average reduction of 260 grams per household per week in red bin waste – presumably food and garden organics now being diverted from landfill.

Contamination in the recycling bin averaged 27.7 per cent of the bin contents – higher than the Adelaide metropolitan average of 14 per cent.



Public Health, Regulatory and Environment

The **Environmental Health** team conducted 735 food safety inspections across 565 businesses and received 76 onsite wastewater system applications.

The **Environmental Sustainability** service saw 4000 vouchers purchased by the community as part of the 10 for 10 program to access native plants. Through the Buffers to Bushland initiative 13,800 seedlings were distributed to over 80 rural properties and schools.

Year in review

Our **Immunisation** programs reached 5191 participants across schools, the community and business clinics, administering 9081 vaccinations. A new community immunisation clinic opened at the Virginia Institute.

The **Regulatory Services** team managed 9005 requests including illegal parking, wandering dogs, burning permits, nuisance noise complaints and fire hazard concerns.

Development Services received 3353 development applications including 1901 applications for new dwellings, with a total development value exceeding \$902 million.



Local Business Support

The **Business Support** team engaged over 1574 individuals, providing personalised business support and representing the City of Playford on the Northern Adelaide Jobs and Skills Taskforce to advocate for region's priorities.

The Northern Adelaide Jobs and Careers Expo brought together over 3000 students, job seekers, employers, and education providers through 90 exhibitors and activities including resume support, LinkedIn headshots, interview skills workshops, and a live jobs board. The event was recognised as a finalist in the Local Government Economic Development Awards.

The team also hosted four NDIS Networking Nights, the Self-Employment Expo, and Co-worker Connect events at the Stretton Centre to encourage collaboration, innovation, and knowledge-sharing. A key milestone was the launch of the Uni Hub Playford Interim Site, expanding tertiary education pathways and linking students with local job opportunities.

The **Stretton Centre** co-working facility supported 45 businesses. With over 1000 venue hire bookings, the Centre has continued to be used by a wide range of organisations that support the business community.

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 and services that benefit our community. The table below shows the status of Strategic Projects for 2024/25.

Each project has been assessed as being completed or commenced.

Strategic Project	Status
Transport Strategy	Commenced
Blakes Crossing Wildlife Refuge	Commenced
Riverlea District Sportsground (North)	Commenced
Code Amendment(s)	Commenced
Strategic Land Use Planning	Commenced
Disability Access & Inclusion Plan (DAIP)	Commenced
NDIS State of Sector Report	Completed
Heaslip Road Streetscape Upgrade	Commenced
Stormwater Planning	Commenced
Dauntsey Reserve Master Plan	Commenced
Playford Sports Precinct – Softball	Commenced
Northern Adelaide Plains Food Cluster	Commenced

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 2024/25 community infrastructure renewals, including stormwater, buildings, footpaths, and transport assets, is provided, with the status of each project noted as being in the Planning and Design, Execution/Construction phase, or Completed.

Footpaths and Transport

Just over 18km of footpath renewal was constructed throughout the city, and nearly 20km of road renewals, complemented by the upgrade or installation of approximately 300 DDA compliant kerb ramps.

Year in review

Below is a summary of the road, footpath and signage renewals categorised by suburb:

Suburb	Location	Status
Roads – Asphaltic Concrete/Pavement Design/Reinforced Concrete/Spray Seal Overlay/Reconstruction		
Andrews Farm	Grace Avenue Harwood Place	Completed Completed
Blakeview	Aldgate Lane Galleon Close Lynton Court Park Lake Boulevard	Completed Completed Completed Completed
Craigmore	Bundarra Court Illawarra Court Jacaranda Drive Jacaranda Drive/Adams Road Roundabout# Jedna Close Kakuna Crescent Uley Road Venice Court	Completed Completed Completed Planning and Design Completed Completed Completed Completed
Davoren Park	Brookside Close Burry Street Mitchell Street Searle Road	Completed Completed Completed Completed
Edinburgh North	Hartfoot Crescent Kingstag Crescent	Completed Completed
Elizabeth	Elizabeth Way# Fyfield Street Keevil Street Mountbatten Square	Completed Completed Completed Completed
Elizabeth Downs	Loftis Road McKenzie Road Stone Road Turnworth Street	Completed Completed Completed Completed
Elizabeth East	Badcoe Street Derrick Road Halsey Road Jensen Street Kibby Road	Completed Completed Completed Completed Completed
Elizabeth Grove	Argent Street Fairfield Road Frith Street Grateley Street Hale Street Hecker Street	Completed Completed Completed Completed Completed Completed

Year in review

Suburb	Location	Status
Elizabeth North	Montrose Court	Completed
Elizabeth Park	Litton Street McLean Street	Completed Completed
Elizabeth South	Blake Road	Completed
Elizabeth Vale	Clapton Street Pasteur Street	Completed Completed
Hillbank	Argyle Walk Ashwood Boulevard Holyoake Court Kareda Court Kurrie Street Wells Court	Completed Completed Completed Completed Completed Completed
Penfield Gardens	Ransomes Road	Planning and Design
Smithfield Plains	Sterling Court	Completed
Virginia	Broster Road Martin Road Ransomes Road Womma West Road	Completed Completed Completed Completed
Waterloo Corner	Calvengrove Road Coleman Road [#] Ryan Road [#] Supple Road [#]	Completed On hold (development) Planning and Design Planning and Design

[#]Multi-year project

Suburb	Location	Status
Kerbs		
Blakeview	Lynton Court Park Lake Boulevard	Completed Completed
Davoren Park	Searle Road	Completed
Elizabeth Downs	Stone Road Turnbull Road	Completed Completed
Elizabeth East	Halsey Road Jensen Street	Completed Completed
Elizabeth Grove	Allington Street Argent Street Blencowe Street Grateley Street Mahood Street Mofflin Road	Completed Completed Completed Completed Completed Completed

Year in review

Elizabeth Park	Litton Street Seatown Road	Completed Completed
Elizabeth South	Harvey Road	Completed
Elizabeth Vale	Clapton Street Wayford Street	Completed Completed
Hillbank	Kareda Court Willison Road	Completed Completed
Bridges		Status
Andrews Farm	Stebonheath Wetlands – Footbridge x 3 and Viewing Platform x 2 [#]	Planning and Design
Virginia	Virginia Grove – Footbridge	Completed
Traffic Safety		Status
Elizabeth	Frobisher Road Traffic Controller	Completed

#Multi-year project

Parks and Sportsfields

Suburb	Location	Item	Status
Andrews Farm	Purdilla Reserve Drainage	Bench	Completed
Davoren Park	Kalara Reserve [#] Sandford Reserve [#] Don Hardy Reserve (O'Brien Street)*	Cricket nets & cricket pitch Reserve Playground, irrigation & reserve sign	Completed Completed Construction
Elizabeth Downs	Argana Park [#] Barry Warren Reserve (formerly Dwight Reserve North)	Irrigation Playground	Planning and Design Construction
Elizabeth East	Playford Tennis Centre	Wooden bench/steps Tennis court design & court access	Completed
Hillbank	Gloaming Reserve* Michael Crescent Reserve	Playground, irrigation & reserve sign Irrigation Design	Planning and Design Planning and Design
Munno Para	Playford Town Park	Design, rubber softfall, drink fountain & inclusive play equipment	Construction
Smithfield	Anzac Day Memorial	Replacement of Anzac Day metal soldiers & picnic setting x 4	Completed

Year in review

Suburb	Location	Item	Status
One Tree Hill	McGilp Recreational Park	Tennis court fencing	Completed
	OTH Cemetery [#]	Heritage Retaining Wall Design	Planning and Design

[#] Multi-year project

*Renewal is being supplemented by upgrade projects

Streetscapes

Suburb	Location	Status
Footpaths		
Andrews Farm	Greenfields Drive	Completed
	Hughes Street	Completed
Blakeview	Uley Road	Completed
Craigmore	Adams Road	Completed
	Baldina Crescent	Completed
	Blair Park Drive [#]	Completed
	Coolibah Avenue	Completed
	Tea Tree Drive	Completed
	Uley Road	Completed
Elizabeth	Goodman Road	Completed
Elizabeth Downs	Crisp Road	Completed
	Haldane Street	Completed
	McKenzie Road	Completed
	Midway Road	Completed
	St Leonard Crescent	Completed
Elizabeth East	Aylwin Street	Completed
	Holcomb Street	Completed
	Kinkaid Road	Completed
	Yorktown Road	Completed
Elizabeth Park	Hayles Road	Completed
	Seatown Road	Completed
	Shillabeer Road	Completed
Elizabeth South	Goodman Road	Completed
Hillbank	Main North Road [#]	Planning and Design
Munno Para	Munno Para Linear Reserve	Completed
One Tree Hill	Black Top Road	Completed
Smithfield	Warooka Crescent	Completed

Year in review

Signs		Status
Angle Vale	Angle Vale Road Heaslip Road	Cancelled due to growth boundary
Blakeview	Horrie Knight Reserve	Completed
Elizabeth Downs	Uley Hall and Reserve signs	Completed
Hillbank	Jo Gapper Park	Cancelled due to align with future upgrade
Virginia	Gawler Road	Cancelled due to growth boundary
Waterloo Corner	Heaslip Road	Cancelled due to growth boundary
Pram Ramps		Status
Streetscape	x 95	Completed
Transport	x 156	Completed

Stormwater Infrastructure

Suburb	Location	Item	Status
Andrews Farm	Grace Avenue Greenfields Drive	Pipe x 2, Side Entry Pit x 2 Box Culvert x 2 and Headwall x 4	Completed
Angle Vale	Heaslip Road	Headwall	Completed
Blakeview	Lynton Court	Pipe	Completed
Craigmore	Carob Crescent Kakuna Crescent Venice Court	Pipe and Side Entry Pit x 2 Pipe Pipe	Completed Completed Completed
Edinburgh North	Hartfoot Crescent	Pipe and Side Entry Pit	Completed
Elizabeth Park	Seaborough Road	Junction Box	Construction
Hillbank	Wells Court	Side Entry Pit	Completed
One Tree Hill	One Tree Hill Cemetery	Design	Planning and Design

Buildings

Suburb	Location	Item	Status
Craigmore	Uley Road Reserve	Clubroom foyer fit out	Completed

Year in review

Suburb	Location	Item	Status
Davoren Park	Playford Operations Centre	Rear patio & benches Canteen air conditioner C-4 Building 1 air conditioner Server/Building Management System (BMS) controller replacement	Completed
Edinburgh North	Ramsay Park	Home, away & referee changeroom	Completed
Elizabeth	Playford Civic Centre	Fan coil unit Air conditioner condenser	Completed
Elizabeth North	Dauntsey Reserve	Home, away & referee changeroom	Completed
Elizabeth South	Central Districts Softball Club	Evaporative air conditioner	Completed
Elizabeth Vale	Mofflin Reserve	Air conditioner condenser	Completed
Smithfield Plains	Morialta Drive – Child and Family Health Service (CaFHS) Building	Ceiling, roof framing & wall	Completed
Virginia	Virginia Football Club Virginia Recreation Centre Virginia Horticulture Centre	Home, away & referee changeroom Male cubicles in changeroom Front reception & back office fit out Electrical upgrade & blinds, evaporative air conditioner x 6, fan coil unit	Completed Completed Completed Completed
Various	Master key system & security	Master key x 15 buildings	Completed

Water Delivery

Facility	Item	Status
Andrews Farm Pump Station	Monitoring, testing and pressure transmitting equipment	Execution
Curtis & Stebonheath Pump Station	Monitoring, testing and pressure transmitting equipment, wetland erosion reinstatement, security system	Execution
Mofflin Reserve Pump Station	Scada panel, monitoring equipment, valves and testing equipment	Planning and Design

Year in review

NEXY Pump Station	Alarm	Completed
Olive Grove Pump Station	Probe	Execution
Samuel Street Pump Station	Monitoring, testing and pressure transmitting equipment, wetland erosion reinstatement, security system	Execution
Town Park	Filter, instrumentation, pump and water play equipment	Filter & Pump Completed
Uley Road Pump Station	Water quality testing unit	Execution
Yorktown Road Pump Station	Irrigation pump, proportioning valve on tank	Completed

Playford Alive

Suburb	Location	Status
Footpaths, Roads, Kerbs & Verge Compacted Fines		
Davoren Park	Lock Street Rowe Street Skewes Street* Ward Street Redcliff Street#	Completed Completed Completed Completed Completed
Pram Ramps		Status
Streetscape	5	Completed
Transport	9	Completed

*Roads & footpaths only

#Verge compacted fines only

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 2024/25, as well as those projects continuing from previous years, are listed below. The status of each project is noted as being in the Definition, Planning and Design, Construction phase or Completed.

Year in review

Project	Status
AMP Angle Vale Bridge	Definition
Argana Park – Car Park and Change Facilities	Construction
Buildings Minor Projects 24-25	Completed
DDA Streetscape Infrastructure 24-25	Completed
Don Hardy Reserve (formerly O'Brien Street Reserve) Upgrade – AMP Supplementary	Construction
Dwight Reserve – Changerooms and Car Park	Definition
Footpath Widening – AMP Supplementary	Completed
Gloaming Reserve Upgrade – AMP Supplementary	Planning and Design
Health Precinct Superstop	Planning and Design
Kalara Reserve Upgrade	Completed
Key System Upgrade – Stage 2	Completed
Mark Oliphant Kiss & Drop – Detailed Design and Construction	Construction
McEvoy Road Basin and Culvert – Detailed Design	Definition
McGillp Recreation Park Upgrade	Completed
Missing Kerbs – AMP Supplementary	Completed
Munno Para Sportsground Stage 1	Planning and Design
New Footpaths 24-25	Completed
Open Space Minor Projects 24-25	Completed
Park Road Drainage System	Construction
Playground Communication Boards	Construction
Riverlea District Sportsground (North)	Definition
Sandford Reserve Upgrade – AMP Supplementary	Completed
Shared Use Path Widening – AMP Supplementary	Completed
Solar Projects	Completed
Sport and Recreation Minor Projects 24-25	Completed
Stebonheath Road / Dalkeith Road Roundabout – Black Spot	Planning and Design
Stormwater Minor Projects 24-25	Completed
Traffic Management Minor Projects 24-25	Completed
Virgo Street Reserve and Barrow Crescent Reserve Upgrades	Construction

The following new services were also introduced in 2024/25:

- Green Bin Rollout
- Community Organisation Support Framework

Year in review

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 2024/25.

Social Infrastructure Deeds

Virginia	Amount	
Contributions received into the Fund 2024/25	\$21,905	
Expenditure from the Fund 2024/25	\$0	
Interest 2024/25	\$9,124	
2024/25 Total	\$31,029	
Whole of life total contributions received into the Fund (up to 30 June 2025)		\$212,991
Total Expenditure from the Fund (up to 30 June 2025)		\$0
Total Interest (up to 30 June 2025)		\$24,731
Balance of Fund (up to 30 June 2025)		\$237,722

Angle Vale	Amount	
Contributions received into the Fund 2024/25	\$348,126	
Expenditure from the Fund 2024/25	\$0	
Interest 2024/25	\$87,444	
2024/25 Total	\$435,570	
Whole of life total contributions received into the Fund (up to 30 June 2025)		\$2,089,285
Total Expenditure from the Fund (up to 30 June 2025)		(\$1,667)
Total Interest (up to 30 June 2025)		\$201,169
Balance of Fund (up to 30 June 2025)		\$2,288,787

Year in review

Playford North Extension	Amount	
Contributions received into the Fund 2024/25	\$598,780	
Expenditure from the Fund 2024/25	\$0	
Interest 2024/25	\$56,019	
2024/25 Total	\$654,799	
Whole of life total contributions received into the Fund (up to 30 June 2025)		\$1,454,321
Total Expenditure from the Fund (up to 30 June 2025)		\$0
Total Interest (up to 30 June 2025)		\$90,308
Balance of Fund (up to 30 June 2025)		\$1,544,629

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.

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 2024/25	\$0	
Expenditure from the Fund 2024/25	\$0	
Interest 2024/25	(\$6,891)	
2024/25 Total	(\$6,891)	
Whole of life total contributions received into the Fund (up to 30 June 2025)		\$150,000
Total Expenditure from the Fund (up to 30 June 2025)		(\$301,328)
Total Interest (up to 30 June 2025)		(\$19,452)
Balance of Fund (up to 30 June 2025)		(\$170,780)

Year in review

Angle Vale	Amount	
Contributions received into the Fund 2024/25	\$1,697,048	
Expenditure from the Fund 2024/25	(\$44,552)	
Interest	\$95,185	
2024/25 Total	\$1,747,681	
Whole of life total contributions received into the Fund (up to 30 June 2025)		\$3,755,704
Total Expenditure from the Fund (up to 30 June 2025)		(\$847,507)
Total Interest (up to 30 June 2025)		\$135,724
Balance of Fund (up to 30 June 2025)		\$3,043,921

- Updates have been made to the detailed design of the Broadacres Drive Outfall Drain to align with current practices. Negotiations continue in relation to progression of a Final Stormwater Infrastructure Deed for Angle Vale South.

Playford North Extension	Amount	
Contributions received into the Fund 2024/25	\$0	
Expenditure from the Fund 2024/25	\$0	
Interest	(\$26,718)	
2024/25 Total	(\$26,718)	
Whole of life total contributions received into the Fund (up to 30 June 2025)		\$0
Total Expenditure from the Fund (up to 30 June 2025)		(\$589,107)
Total Interest (up to 30 June 2025)		(\$73,113)
Balance of Fund (up to 30 June 2025)		(\$662,220)

- Detailed design has continued for the NEXY Western Swale Upgrade following consultation with the Department for Infrastructure and Transport (DIT). This design will be completed in 25/26.

Transport Infrastructure Deeds

DIT is the Administering Body for the transport deeds and the tables below show the status of the funds for 2024/25.

Angle Vale	Amount	
Contributions received into the Fund 2024/25	\$3,131,000	
Expenditure from the Fund 2024/25	(\$1,365,000)	
2024/25 Total	\$1,766,000	
Whole of life total contributions received into the Fund (up to 30 June 2025)		\$17,695,235
Total Expenditure from the Fund (up to 30 June 2025)		(\$5,198,763)
Balance of Fund (up to 30 June 2025)		\$12,496,472

Year in review

Works undertaken by DIT in 2024/25:

- AV23 – Frisby Road Upgrade. Concept planning and design continuing. Construction of portions underway in line with adjacent developments.
- AV24 – Fradd Road, Frisby Road intersection. Detailed design underway.

Playford North Extension		Amount
Contributions received into the Fund 2024/25	\$1,879,000	
Expenditure from the Fund 2024/25	(\$750,000)	
2024/25 Total	\$1,129,000	
Whole of life total contributions received into the Fund (up to 30 June 2025)		\$7,047,296
Total Expenditure from the Fund (up to 30 June 2025)		(\$1,452,117)
Balance of Fund (up to 30 June 2025)		\$5,595,179

Works undertaken by DIT in 2024/25:

- PN1 – Intersection of Curtis Road and Andrews Road – Detailed design commenced.
- PN7 – Stebonheath Road Roundabout. Construction completed.

Virginia		Amount
Contributions received into the Fund 2024/25	\$ 279,000	
Expenditure from the Fund 2024/25	(\$1,619,000)	
2024/25 Total	(\$1,340,000)	
Whole of life total contributions received into the Fund (up to 30 June 2025)		\$3,699,528
Total Expenditure from the Fund (up to 30 June 2025)		(\$2,723,574)
Balance of Fund (up to 30 June 2025)		\$975,954

Works undertaken by DIT in 2024/25:

- V16 – Old Port Wakefield Road / McEvoy Road Roundabout. Construction completed.

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

2024/25 Performance

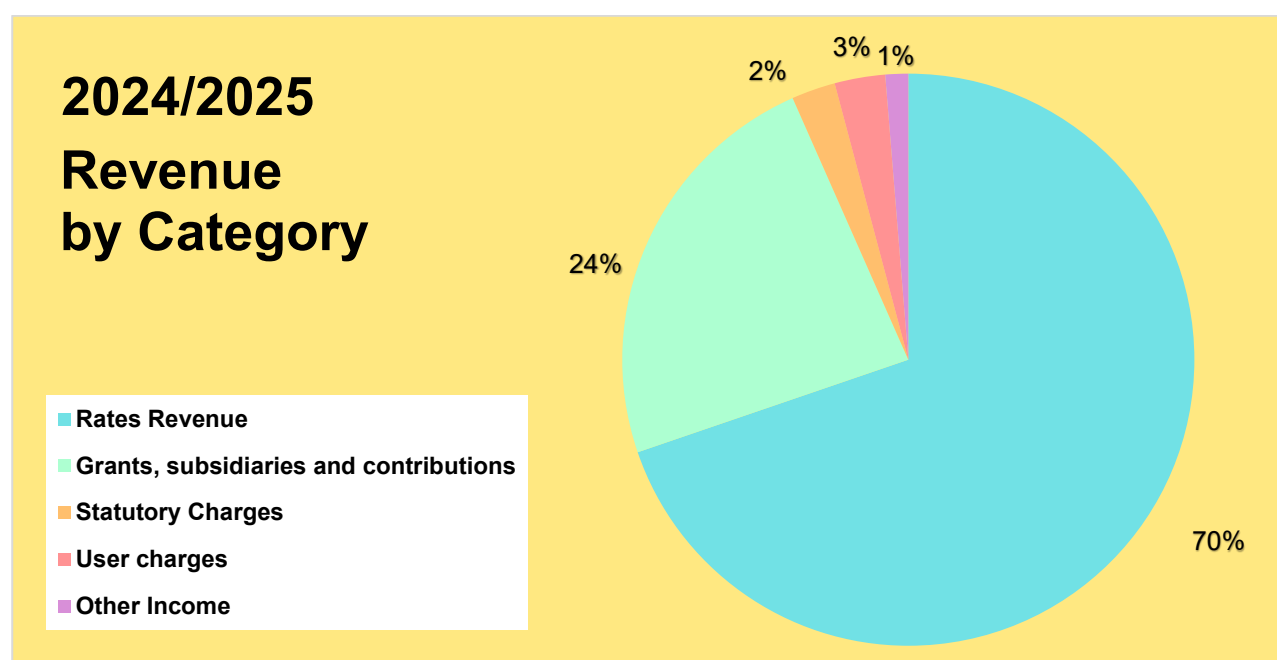
Item	2024/25 Actual \$M
Operating income	162.1
Operating expenses	140.3
Operating result	21.8

The operating surplus for 2024/25 is \$21.8M against an original budgeted surplus of \$7.9M. This favourable result is mainly due to additional developer contributions, planning application fees, dog registrations, compliance fines, an increase in reimbursements, savings in interest from lower debt, delays in operating costs associated with multi-year projects, and **\$9.2M early receipt** of the 2025/26 Financial Assistance Grants (FA Grants) during 2024/25.

Compared to the previous year, 2024/25 revenue was higher by \$36.7M, largely due to Council receiving higher planning application fees of \$1M, higher grants of \$24.2M, increased rate revenue of \$10.9M associated with growth and new services, and increased investment income of \$0.4M.

Actual operating expenses have increased from 2024/25 by \$14.3M. This increase largely reflects additional costs associated with new services and growth, increases relating to wages and CPI.

Where Council's money comes from

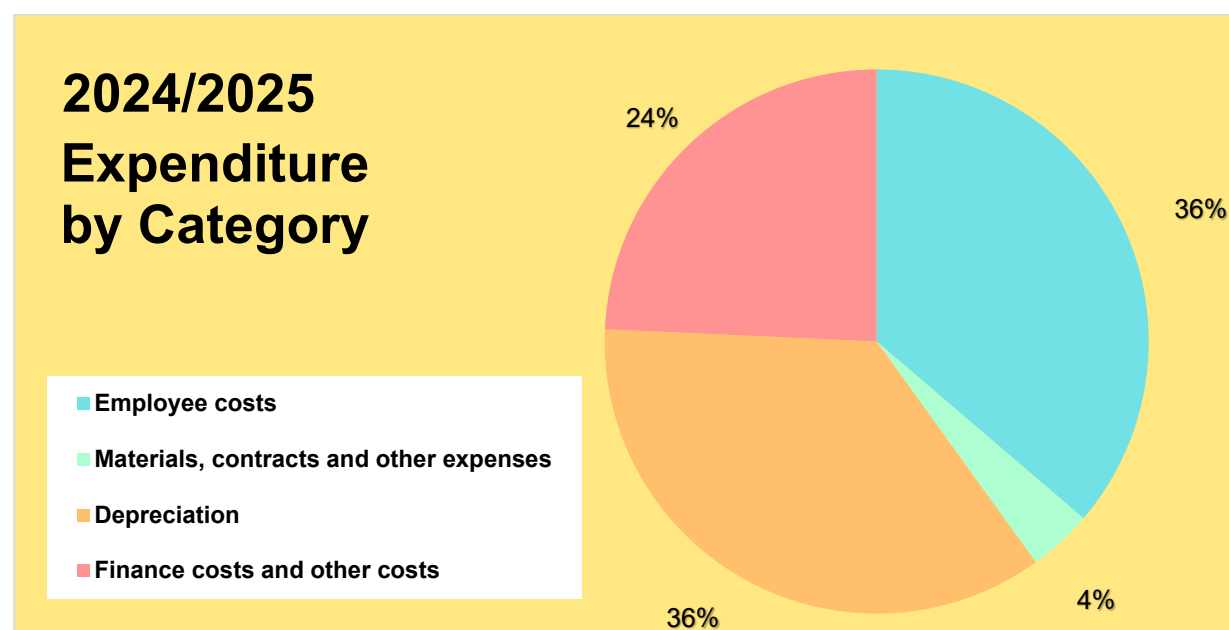


The City of Playford received income of \$162.1M in 2024/25. The main sources of revenue were rates revenue (commercial and residential) of \$113.1M, and grants, subsidies and contributions

Financial snapshot

totalling \$38.3M. The balance of \$10.7M was generated through statutory charges, user charges and other minor sources.

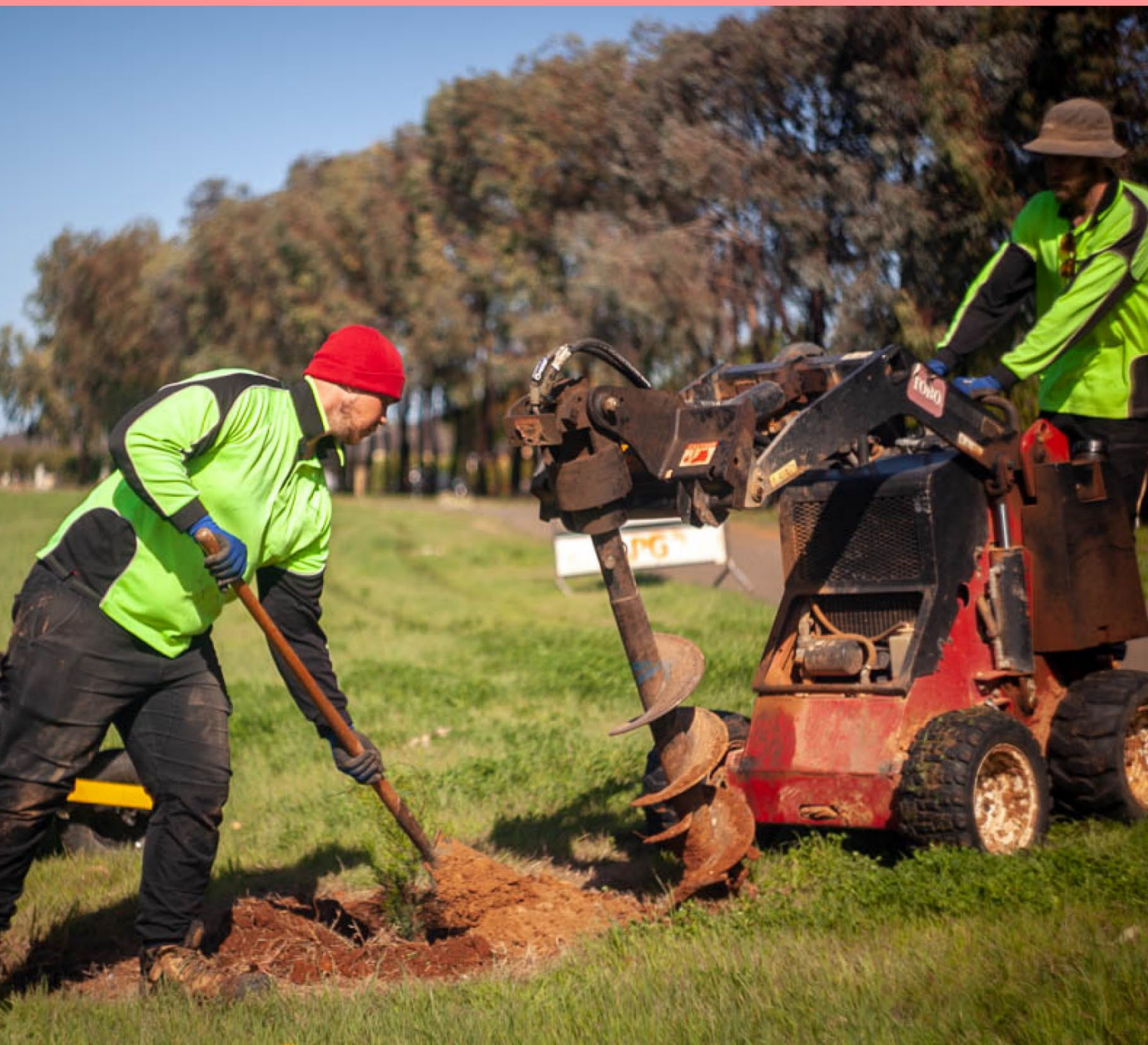
What Council's money was spent on



The City of Playford spent \$140.3M on delivering services in 2024/25. Operating expenses included employee and labour hire costs of \$50.9M, materials, contracts and general expenses of \$50.0M, depreciation of \$34.1M and finance and other costs \$5.3M.

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 listening to community experiences of living, working, studying and visiting our city. Since 2021, it has focused on measuring and understanding these experiences through the lens of each theme in Council's Strategic Plan.

The survey tracks the community's overall ratings for each theme, along with overall satisfaction with Council, providing a clear view of community perceptions, sentiment and trends over the past four years. It is also a valuable educational tool for staff, helping them better understand who our community is – their needs, aspirations and priorities.

This insight helps Council review and improve services, plans, projects and strategies, while also informing reports, presentations and engagement approaches. The information is also valuable in supporting state and federal government, investors and developers to get the optimum outcome for our community when they are planning or undertaking works in our city. The results contribute to CEO key performance indicators and help measure Council's performance in Annual Reports like this one.

What we heard in the 2025 Playford Community Survey

Now in its fifth year, the Playford Community Survey continues to provide valuable insights into community experiences across the City of Playford. The survey remains a key tool in identifying both areas of success and opportunities for improvement in different areas of the City, in line with the goals of our Strategic Plan.

The 2025 survey was updated to align with our new strategic direction: *Building Stronger Foundations and Connecting Our People*. This allowed us to establish new benchmarks for the updated themes, setting the scene to track progress over the next four years.

The survey was available online, on paper, in person, or over the phone. Promotion included social media, database emails, outdoor digital advertising and printed materials shared through our Civic and community centres.

Over 1500 community members shared their thoughts with average ratings out of five for each Strategic Plan 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

Theme 1

Improving safety, accessibility and ease of movement around our city

3.48



Theme 2

Lifting city appearance

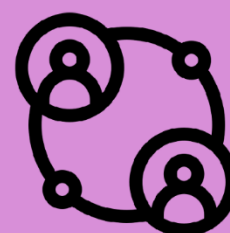
3.32



Theme 3

Fostering collaboration and connection to each other

3.45



Theme 4

Activating and facilitating welcoming community spaces and events

3.5



Average community sentiment

3.05



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. This is a key part of planning for the future needs of our community and city.

The table below summarises the results for the 2024/25 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 2024/25 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.

Measuring our performance

For the 2024/25 period, the following financial indicators apply.

Financial Indicator	Explanation	2024/25 Actual	Target ¹	Comments
Operating Surplus Ratio	<i>Performance Indicator</i> This ratio expresses Council's operating result as a percentage of Council's total income.	13.4% 4.0% adjusted².	1%-10%	Above target range due to 2025/26 Financial Assistance Grant received in 2024/25. The adjusted ratio excluded developer contributions and 2024/25 Financial Assistance Grant received in 2024/25.
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.	186.7% 135.3% adjusted².	Between 90% and 110%	Above target range. The adjusted ratio excluded developer contributions and 2025/26 Financial Assistance Grant received in 2024/25.
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.	77.9%	Between 90% and 110%	Below target as a result of deferred AMP Program from 2024/25 carried over to 2025/26 and works on hold.
Net Financial Liabilities Ratio	<i>Debt Indicator</i> This ratio shows net financial liabilities as a percentage of Total Operating Income.	57.1% 69.6% adjusted²	50%-160%	Within target range. The adjusted ratio excluded developer contributions and 2025/26 Financial Assistance Grant received in 2024/25.
Interest Expense Cover Ratio	<i>Debt Indicator</i> This ratio shows how much rate income is used to pay interest on borrowings.	2.5%	4%-8%	Below target range with lower interest rates and debt levels.

¹ As per original budget

² 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.

Your Council

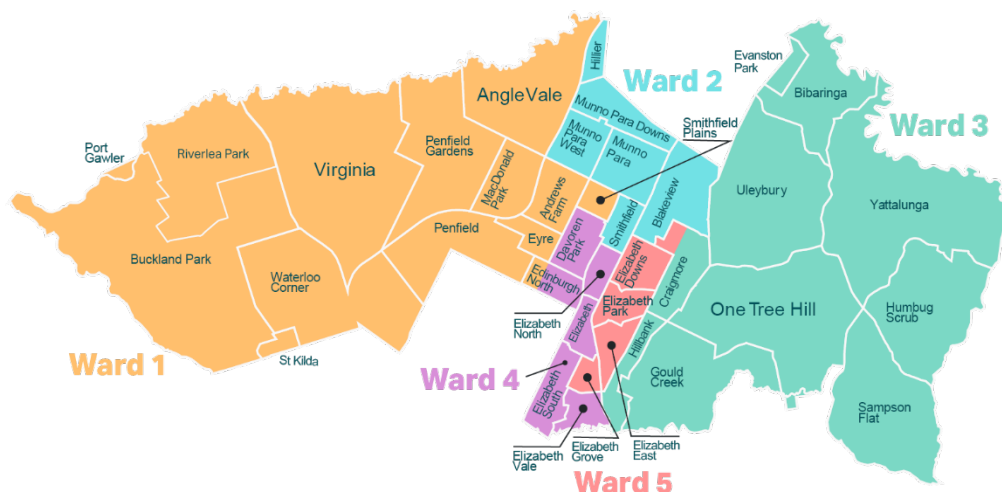
The City of Playford is divided into five wards, with a Mayor and 15 Councillors. Each ward is represented by three Councillors. The ward boundaries endeavour to provide an equal number of electors represented by a Councillor.



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 Karlsen

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 Tarr



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

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	75775	4735	5	5051
Tea Tree Gully	13	75143	5780	6	6261
Onkaparinga	13	136132	10471	6	11344
Salisbury	15	98968	6597	7	7069
Marion	13	69237	5325	6	5769
Charles Sturt	17	91431	5378	8	5714
Port Adelaide Enfield	18	91409	5078	7	5377
Adelaide	12	30575	2547	3	2779

• Data Source: Electoral Commission SA 2025 (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 in April 2025 with changes to Council Member representation coming into effect following the Local Government general election in November 2026.

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:

- 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.

Your Council

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	2024/25 Allowance	Council Member	2024/25 Allowance
Mayor Glenn Docherty	\$98,761.32	Cr Clint Marsh*	\$27,224.75
Cr Akram Arifi	\$24,690.32	Cr Misty Norris**	\$27,224.75
Cr Marilyn Baker	\$24,690.32	Cr Jane Onuzans	\$24,690.32
Cr Zahra Bayani	\$24,690.32	Cr Peter Rentoulis	\$24,690.32
Cr Andrew Craig	\$24,690.32	Cr Gay Smallwood-Smith	\$24,690.32
Cr Shirley Halls	\$24,690.32	Cr Tanya Smiljanic	\$24,690.32
Cr Chantelle Karlsen*	\$28,328.57	Cr Katrina Tarr	\$24,690.32
Cr David Kerrison**	\$28,328.57	Cr Rebecca Vandeppear	\$24,690.32

* 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	\$687.50	\$550
Council Assessment Panel	\$563	\$450

Your Council

Council and Committee Structure

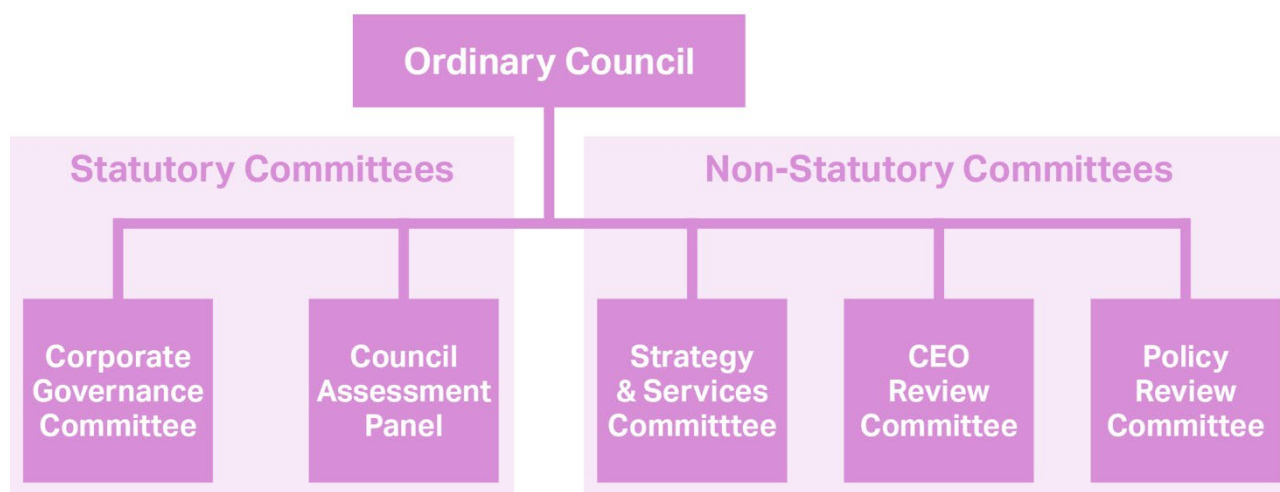
Council has established a number of statutory and non-statutory committees to assist with its decision-making. The committee structure is detailed below.

Statutory Committees:

- Council Assessment Panel
- Corporate Governance Committee³

Non-statutory Committees:

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



Council / Committee Membership

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

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

Your Council

Council Member	Council / Committee
	Strategy and Services Committee
Cr Andrew Craig	Ordinary Council Strategy and Services Committee
Cr Shirley Halls	Ordinary Council Strategy and Services Committee Corporate Governance Committee
Cr Chantelle Karlsen	Ordinary Council Strategy and Services Committee CEO Review Committee (from November 2024)
Cr David Kerrison	Ordinary Council Strategy and Services Committee – Presiding Member (from November 2024)
Cr Clint Marsh	Ordinary Council Strategy and Services CEO Review Committee (until November 2024) Policy Review Committee (until December 2024)
Cr Misty Norris	Ordinary Council Strategy and Services Committee – Presiding Member (until November 2024) Council Assessment Panel Policy Review Committee
Cr Jane Onuzans	Ordinary Council Strategy and Services Committee Corporate Governance Committee – Deputy Member (until November 2024) Council Assessment Panel – Deputy Member (until November 2024) Policy Review Committee
Cr Peter Rentoulis	Ordinary Council Strategy and Services Committee
Cr Gay Smallwood-Smith	Ordinary Council Strategy and Services Committee CEO Review Committee
Cr Tanya Smiljanic	Ordinary Council Strategy and Services Committee Council Assessment Panel – Deputy Member (from November 2024) Policy Review Committee (from January 2025)
Cr Katrina Tarr	Ordinary Council Strategy and Services Committee

Your Council

Council Member	Council / Committee
Cr Rebecca Vandeppear	Ordinary Council Strategy and Services Committee

Council Meetings

In 2024/25 Council met on 13 occasions.

Council Meeting Attendance

Council Member	Attendance Council Meetings	Council Member	Attendance Council Meetings
Mayor Glenn Docherty	12/13	Cr Jane Onuzans	13/13
Cr Akram Arifi	11/13	Cr Peter Rentoulis	12/13
Cr Marilyn Baker	12/13	Cr Clint Marsh	13/13
Cr Zahra Bayani	11/13	Cr Misty Norris	13/13
Cr Andrew Craig	12/13	Cr Gay Smallwood-Smith	13/13
Cr Shirley Halls	12/13	Cr Tanya Smiljanic	11/13
Cr Chantelle Karlsen	12/13	Cr Katrina Tarr	13/13
Cr David Kerrison	13/13	Cr Rebecca Vandeppear	11/13

Information Sessions

In 2024/25, 24 Information Sessions were held in accordance with Section 90A of the *Local Government Act 1999*.

Reporting on the attendance at Information Sessions began in December 2023 in accordance with Council Resolution 5663.

Information Session Attendance

Council Member	Attendance Information Sessions	Council Member	Attendance Information Sessions
Mayor Glenn Docherty	23/24	Cr Clint Marsh	23/24
Cr Akram Arifi	19/24	Cr Misty Norris	22/24
Cr Marilyn Baker	23/24	Cr Jane Onuzans	24/24
Cr Zahra Bayani	19/24	Cr Peter Rentoulis	19/24

Your Council

Cr Andrew Craig	17/24	Cr Gay Smallwood-Smith	23/24
Cr Shirley Halls	22/24	Cr Tanya Smiljanic	22/24
Cr Chantelle Karlsen	21/24	Cr Katrina Tarr	22/24
Cr David Kerrison	24/24	Cr Rebecca Vandeppear	21/24

Confidentiality

In accordance with Section 90(2) of the *Local Government Act 1999* (the Act), Council and its Committees may order that the public be excluded from attendance at a meeting, or part of a meeting, where it is necessary to receive, discuss or consider information or matters in confidence, as prescribed under Section 90(3) of the Act.

During the 2024/25 financial year, Council and its Committees resolved to exclude the public on 62 occasions where it was considered necessary to address matters in confidence in line with the provisions of Section 90(2) and 90(3) of the Act.

The table below details the number of times each confidentiality provision under Section 90(3) was applied, along with the status of orders made under Section 91(7) of the Act (to retain associated documents in confidence) as at 30 June 2025.

Confidential Orders made under Section 90(2)				
Meeting	Date	Subject	Section 90(3) provision	Section 91(7) confidentiality order
Ordinary Council	23/07/2024	Alternative to Landfill Project	b	Retained in confidence
Corporate Governance Committee	06/08/2024	Munno Para Prudential Report	b	Retained in confidence
Corporate Governance Committee	06/08/2024	Chief Executive Officer Update	b,i	Retained in confidence
CEO Review Committee	12/08/2024	CEO Performance Assessment 2023/24	a	Partially released
Strategy and Services Committee	13/08/2024	Munno Para Prudential Report	b	Retained in confidence
Strategy and Services Committee	13/08/2024	Repurposing Assets Update	b	Retained in confidence
Ordinary Council	27/08/2024	Munno Para Prudential Report	b	Retained in confidence

Your Council

Confidential Orders made under Section 90(2)				
Meeting	Date	Subject	Section 90(3) provision	Section 91(7) confidentiality order
Ordinary Council	27/08/2024	Alternative to Landfill Project	b	Retained in confidence
Ordinary Council	27/08/2024	Argana Park Car Park and Change Facilities Contract Award	k	Retained in confidence
Ordinary Council	27/08/2024	CEO Performance Assessment 2023/24	a	Retained in confidence
Ordinary Council	24/09/2024	Strategic Land Purchase	b	Released
Corporate Governance Committee	01/10/2024	Findings of External Audit	b	Released
Corporate Governance Committee	01/10/2024	External Audit Contract	d	Released
Strategy and Services Committee	08/10/2024	Riverlea – Public Consultation for Shared Use Agreement Term and Community Land Management Plan Amendment	b	Partially released
Ordinary Council	22/10/2024	External Audit Contract	d	Released
Ordinary Council	22/10/2024	Riverlea – Public Consultation for Shared Use Agreement Term and Community Land Management Plan Amendment	b	Partially released
Ordinary Council	22/10/2024	Appointment of Independent Member for Council Assessment Panel (CAP)	a	Retained in confidence
Ordinary Council	22/10/2024	Argana Park – Car Park and Change Facilities Contract Award	k	Retained in confidence
Special Corporate Governance Committee	05/11/2024	Cyber Security Incident Presentation	e,h	Retained in confidence

Your Council

Confidential Orders made under Section 90(2)				
Meeting	Date	Subject	Section 90(3) provision	Section 91(7) confidentiality order
Special Corporate Governance Committee	05/11/2024	Cyber Security Incident Response	e,h	Retained in confidence
Special Corporate Governance Committee	05/11/2024	Content for Corporate Governance Committee Communique	e,h	Released
CEO Review Committee	11/11/2024	Quarter One Chief Executive Officer KPI Performance Review	a,b,d	Retained in confidence
Strategy and Services Committee	12/11/2024	Angle Vale Bridge reconstruction – option to design	d	Retained in confidence
Strategy and Services Committee	12/11/2024	Central District Football Club – Support Agreement	d	Retained in confidence
Ordinary Council	26/11/2024	Angle Vale Bridge reconstruction – option to design	d	Retained in confidence
Ordinary Council	26/11/2024	Central District Football Club – Support Agreement	d	Retained in confidence
Ordinary Council	26/11/2024	Corporate Governance Committee Communique – November 2024 (Special Meeting)	e,h	Retained in confidence
Strategy and Services Committee	10/12/2024	Riverlea Community Land Management Plan	b	Retained in confidence
Special Corporate Governance Committee	17/12/2024	Riverlea Community Land Management Plan	b	Retained in confidence
Ordinary Council	17/12/2024	NAWMA Audit Committee Independent Member Appointments	a	Released
Ordinary Council	17/12/2024	Riverlea Community Land Management Plan	b	Retained in confidence
Ordinary Council	28/01/2025	Park Road Drainage System	k	Retained in confidence

Your Council

Confidential Orders made under Section 90(2)				
Meeting	Date	Subject	Section 90(3) provision	Section 91(7) confidentiality order
Corporate Governance Committee	03/02/2025	Chief Executive Officer Update	b,i	Retained in confidence
Corporate Governance Committee	03/02/2025	Long Term Financial Plan 2025/26	b	Released
CEO Review Committee	10/02/2025	2024 Review of Minimum and Maximum Remuneration for Local Government Chief Executive Officers	a	Partially released
CEO Review Committee	10/02/2025	Consultancy agreement for the provision of services to the Chief Executive Officer performance review services	b	Retained in confidence
CEO Review Committee	10/02/2025	Quarter two Chief Executive Officer KPI performance review	a,b,d	Retained in confidence
Ordinary Council	25/02/2025	2024 Review of Minimum and Maximum Remuneration for Local Government Chief Executive Officers	a	Partially released
Ordinary Council	25/02/2025	Town of Gawler Boundary Realignment	j	Retained in confidence
Strategy and Services Committee	11/03/2025	Riverlea Park Sportsground – Infrastructure Agreement	b	Retained in confidence
Strategy and Services Committee	11/03/2025	Riverlea Park Sportsground – Shared Use Agreement	b	Retained in confidence
Strategy and Services Committee	11/03/2025	Discussion – Riverlea Park Sportsground Infrastructure Agreement and Shared Use Agreement Update	b	Retained in confidence
Special Corporate Governance Committee	17/03/2025	Prudential Report – Elizabeth CBD – Lot 8	b	Retained in confidence
Ordinary Council	25/03/2025	Riverlea Park Sportsground – Infrastructure Agreement	b	Retained in confidence

Your Council

Confidential Orders made under Section 90(2)				
Meeting	Date	Subject	Section 90(3) provision	Section 91(7) confidentiality order
Ordinary Council	25/03/2025	Riverlea Park Sportsground – Shared Use Agreement	b	Retained in confidence
Ordinary Council	25/03/2025	Prudential Report – Elizabeth CBD – Lot 8	b	Retained in confidence
Ordinary Council	25/03/2025	Elizabeth CBD – Lot 8 Development	b	Retained in confidence
Ordinary Council	25/03/2025	2024 Review of Minimum and Maximum Remuneration for Local Government Chief Executive Officers	a	Retained in confidence
Corporate Governance Committee	01/04/2025	2025/26 Draft Annual Business Plan and Long Term Financial Plan	b	Released
Special Ordinary Council	15/04/2025	Mill Road, Waterloo Corner Code Amendment	j	Retained in confidence
Special Ordinary Council	15/04/2025	4 Playford Boulevard – Legal Proceedings	i	Retained in confidence
Ordinary Council	22/04/2025	2025/26 Draft Annual Business Plan and Long Term Financial Plan	b	Released
Corporate Governance Committee	06/05/2025	Chief Executive Officer Update	b,i	Retained in confidence
CEO Review Committee	12/05/2025	Chief Executive Officer Remuneration Review FY 2023/24	a	Partially released
CEO Review Committee	12/05/2025	Quarter three (3) review of the Chief Executive Officer performance against key performance indicators (KPI's)	a,b	Retained in confidence
Strategy and Services Committee	13/05/2025	2025/26 Rate Rebates	b	Retained in confidence
Strategy and Services Committee	13/05/2025	NAWMA Draft Annual Budget and Plan 2025-26	g	Retained in confidence

Your Council

Confidential Orders made under Section 90(2)				
Meeting	Date	Subject	Section 90(3) provision	Section 91(7) confidentiality order
Ordinary Council	27/05/2025	Chief Executive Officer Remuneration Review FY 2023/24	a	Partially released
Ordinary Council	27/05/2025	2025/26 Rate Rebates	b	Retained in confidence
Ordinary Council	27/05/2025	NAWMA Draft Annual Budget and Plan 2025-26	G	Retained in confidence
Strategy and Services Committee	10/06/2025	Angle Vale Bridge	g	Retained in confidence
Ordinary Council	24/06/2025	Angle Vale Bridge	g	Retained in confidence

The following table identified the grounds on which the Council or Committee considered the matters and determined to exclude the public from the discussion and related documentation during 2024/25.

This differs from the total number of confidential orders as a number of confidential orders fell under more than one ground of Section 90(3)(a)-(o).

Section 90(3) provision	Number
(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	12
(b) information the disclosure of which (i) could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the Council and (ii) would, on balance, be contrary to the public interest	33
(c) information the disclosure of which would reveal a trade secret	0
(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party and (ii) would, on balance, be contrary to the public interest	8

Your Council

Section 90(3) provision	Number
(e) matters affecting the security of the Council, members or employees of the Council, or Council property, or the safety of any person	4
(f) information the disclosure of which, could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial	0
(g) matters that must be considered in confidence in order to ensure that the Council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty	4
(h) legal advice	4
(i) information relating to actual litigation, or litigation that the Council or Council committee believes on reasonable grounds will take place, involving the Council or an employee of the Council	4
(j) information the disclosure of which would (i) divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the Council, or a person engaged by the Council), and (ii) would on balance, be contrary to the public interest	2
(k) tenders for the supply of goods, the provision of services or the carrying out of works	3
(m) information relating to a proposal to prepare or amend a designated instrument under Part 5 Division 2 of the <i>Planning, Development and Infrastructure Act 2016</i> before the draft instrument or amendment is released for public consultation under that Act.	0
(n) information relevant to the review of a determination of Council under the <i>Freedom of Information Act 1991</i>	0
(o) information relating to a proposed award recipient before the presentation of the award	0
TOTAL	74

Availability of items held in confidence 2024/25	Number
Items retained in confidence	46
Items revoked in full	9
Items revoked in part/retained in part	7
TOTAL	62

Your Council

A total of 20 confidential orders made under Section 91(7) of the *Local Government Act 1999* expired, ceased to apply or were revoked during 2024/25. As of 30 June 2025, the total number of items remaining in confidence (made after 15 November 2010) is 253.

The table below identifies the items remaining in confidence (excluding orders listed previously).

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Ordinary Council	14/06/2011	Development Compliance Matter	Retained in confidence
Ordinary Council	28/02/2012	Allegation of Breach of Conduct	Retained in confidence
Ordinary Council	23/10/2012	CEO's Development Plan	Partially released
Ordinary Council	24/03/2015	Appointment of Independent Members for Council Development Assessment Panel (CDAP)	Partially released
Ordinary Council	28/04/2015	Chief Executive Officer's Contract of Employment	Retained in confidence
Special Council	05/05/2015	Chief Executive Officer's Contract of Employment	Retained in confidence
Special Council	12/05/2015	Appointment of Acting Chief Executive Officer	Partially released
CEO Selection Panel (Special)	15/07/2015	Short-listing of applications received for position of Chief Executive Officer	Partially released
Special Council	04/08/2015	Chief Executive Officer Recruitment	Partially released
CEO Selection Panel (Special)	03/09/2015	Chief Executive Officer Recruitment Negotiations with the Preferred Candidate	Partially released
CEO Selection Panel (Special)	03/09/2015	Chief Executive Officer Recruitment – Consultants Report	Partially released
Services Committee	15/09/2015	McGilp Oval – One Tree Hill	Retained in confidence
CEO Selection Panel (Special)	17/09/2015	Chief Executive Officer (CEO) Appointment	Partially released
Special Council	21/09/2015	CEO Recruitment Process	Retained in confidence
Ordinary Council	22/09/2015	McGilp Oval – One Tree Hill	Retained in confidence
Services Committee	08/12/2015	NAWMA Kerbside Waste Collection Contract	Retained in confidence
Ordinary Council	15/12/2015	NAWMA Kerbside Waste Collection Contract	Retained in confidence
Ordinary Council	26/07/2016	Strategic Northern CBD Commercial Opportunity	Retained in confidence
Ordinary Council	20/12/2016	Sale of Allotment 5, Northern CBD being portion of Allotment 1013, Playford Boulevard Elizabeth	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)

Meeting	Date	Subject	Section 91(7) confidentiality order
CEO Performance Review Committee	11/09/2017	Outcomes of the Chief Executive Officer Performance Review Process 2016-17 year	Partially released
Ordinary Council	26/09/2017	Outcomes of the Chief Executive Officer Performance Review Process 2016-17 year	Partially released
Ordinary Council	24/10/2017	Sale of Allotment 5, Northern CBD being portion of Allotment 1013, Playford Boulevard Elizabeth	Retained in confidence
Ordinary Council	22/05/2018	Sale of Land – Playford CBD – Hotel Development	Retained in confidence
Ordinary Council	24/07/2018	Appointment of Council Assessment Panel Independent Member and Presiding Member	Retained in confidence
Ordinary Council	24/07/2018	Execute Contract of Sale with Cruachan Investments for the Proposed Playford Arena Development	Retained in confidence
CEO Review Committee	13/08/2018	Outcomes of the Chief Executive Officer Performance Review for 2017/18 year	Partially released
Ordinary Council	28/08/2018	Playford Arena Prudential Review	Retained in confidence
Ordinary Council	28/08/2018	Outcomes of the Chief Executive Officer Performance Review for 2017/18 year	Partially released
Special Council	05/11/2018	Workplace Safety	Partially released
Special Council	21/11/2018	Workplace Safety	Retained in confidence
Special Council	06/12/2018	Workplace Safety	Retained in confidence
Special Council	06/12/2018	Workplace Safety	Retained in confidence
Ordinary Council	22/01/2019	Workplace Safety Investigation Report	Retained in confidence
Ordinary Council	22/01/2019	Workplace Safety Delegations	Retained in confidence
Ordinary Council	26/02/2019	Workplace Safety – Legal Matters	Retained in confidence
Ordinary Council	26/02/2019	Playford Arena – Project update for consideration	Retained in confidence
Ordinary Council	26/03/2019	Ombudsman Correspondence	Retained in confidence
Ordinary Council	26/03/2019	Rate Rebate Agreement	Retained in confidence
CEO Review Committee	13/05/2019	Recruitment Agency Tender Evaluation	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Special Council	14/05/2019	Workplace Safety – Legal Matters	Retained in confidence
Special Council	04/06/2019	Workplace Safety – Legal Matters	Retained in confidence
CEO Review Committee	13/06/2019	Planning and Strategy Workshop for CEO Recruitment	Retained in confidence
Services Committee	18/06/2019	Rate Rebate Report	Retained in confidence
Ordinary Council	25/06/2019	Rate Rebate Report	Retained in confidence
Strategic Planning Committee	09/07/2019	Curtis Road – Application to the Local Roads Advisory Committee	Retained in confidence
Ordinary Council	23/07/2019	Curtis Road – Application to the Local Roads Advisory Committee	Retained in confidence
Ordinary Council	23/07/2019	New Northern School – Shared Use Arrangements	Retained in confidence
CEO Review Committee	19/08/2019	Update – CEO Recruitment Process	Retained in confidence
Special Council	09/09/2019	CEO Recruitment	Partially released
Ordinary Council	24/09/2019	Appointment of Council Assessment Panel Independent Members and Presiding Member	Retained in confidence
CEO Review Committee	28/10/2019	CEO Review Services Select Request for Quote (RFQ) Scope	Retained in confidence
CEO Review Committee	02/12/2019	CEO Review Services Select Request for Quote (RFQ) Evaluation	Retained in confidence
CEO Review Committee	28/01/2020	CEO Review Services Provider Selection	Partially released
CEO Review Committee	18/02/2020	CEO Review Services Provider – Proposed Contract for Approval	Partially released
Ordinary Council	25/02/2020	Health Precinct – Development options for Lot 47 & Lot 48 Mark Road	Retained in confidence
Services Committee	17/03/2020	Northern School – Council Enhancements Deed	Retained in confidence
Ordinary Council	24/03/2020	Northern School – Council Enhancements Deed	Retained in confidence
Ordinary Council	28/04/2020	Health Precinct – ACH Group Negotiations for Lot 47 Oldham Road & Lot 48 Mark Roads, Elizabeth South	Retained in confidence
Ordinary Council	26/05/2020	Review of General Manager Recruitment	Retained in confidence
Services Committee	16/06/2020	Virginia Horticulture Centre EOI	Retained in confidence

Previous orders still in operation under Section 91(7)

Meeting	Date	Subject	Section 91(7) confidentiality order
Services Committee	16/06/2020	Rate Rebate Report	Retained in confidence
Services Committee	16/06/2020	Central District Football Club – Support Agreement	Retained in confidence
Ordinary Council	23/06/2020	Virginia Horticulture Centre EOI	Retained in confidence
Ordinary Council	23/06/2020	Rate Rebate Report	Retained in confidence
Ordinary Council	23/06/2020	Central District Football Club – Support Agreement	Retained in confidence
Ordinary Council	23/06/2020	Health Precinct – ACH Group Negotiations for Lot 47 Oldham & Lot 48 Mark Roads, Elizabeth South	Retained in confidence
Ordinary Council	23/06/2020	Legal Advice – Council Member Request	Retained in confidence
Corporate Governance Committee	07/07/2020	City Assets – Major Activities Update	Retained in confidence
Special Council	07/07/2020	Defamation Matter	Retained in confidence
Services Committee	21/07/2020	Repurposing Assets	Retained in confidence
Strategic Planning Committee	11/08/2020	Playford Lakes Golf Course	Retained in confidence
CEO Review Committee	17/08/2020	CEO Interim Performance Assessment Results	Partially released
Ordinary Council	25/08/2020	Playford Lakes Golf Course	Retained in confidence
Ordinary Council	25/08/2020	CEO Interim Performance Assessment Results	Partially released
Services Committee	15/09/2020	Health Precinct – ACH Group Stage 2 Negotiations for Lot 47 Oldham & Lot 48 Marks Roads, Elizabeth South	Retained in confidence
Ordinary Council	22/09/2020	Health Precinct – ACH Group Stage 2 Negotiations for Lot 47 Oldham & Lot 48 Marks Roads, Elizabeth South	Retained in confidence
CEO Review Committee	12/10/2020	Review of the Chief Executive Officer's Quarterly Performance	Retained in confidence
Services Committee	20/10/2020	Repurposing Assets	Retained in confidence
Ordinary Council	25/01/2021	Curtis Road Reclassification Update	Retained in confidence
Services Committee	16/02/2021	Repurposing Assets	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Services Committee	16/03/2021	Confidential Update on VHC Resolution	Retained in confidence
Services Committee	20/04/2021	Northern CBD Preliminary Development Strategy	Retained in confidence
Ordinary Council	27/04/2021	Northern CBD Preliminary Development Strategy	Retained in confidence
Corporate Governance Committee	04/05/2021	Cyber Security Assessment	Retained in confidence
CEO Review Committee	10/05/2021	Review of the Chief Executive Officer's Quarterly Performance	Retained in confidence
Ordinary Council	25/05/2021	NAWMA Board Representation	Retained in confidence
Services Committee	15/06/2021	Rate Rebate Report	Retained in confidence
Services Committee	15/06/2021	Repurposing Assets	Retained in confidence
Ordinary Council	22/06/2021	NAWMA Landfill Alternative Project	Retained in confidence
Ordinary Council	22/06/2021	Rate Rebate Report	Retained in confidence
Special Council	13/07/2021	CBD Development Strategy	Retained in confidence
Ordinary Council	27/07/2021	Litigation Matter – Public Lighting	Retained in confidence
CEO Review Committee	02/08/2021	Review of the Chief Executive Officer's Quarterly Performance	Retained in confidence
CEO Review Committee	02/08/2021	CEO Performance Assessment 2020/2021	Retained in confidence
Ordinary Council	24/08/2021	Health Precinct – Lot 144 John Rice Avenue	Retained in confidence
Ordinary Council	24/08/2021	CEO Performance Assessment 2020/2021	Retained in confidence
Ordinary Council	26/10/2021	Litigation Matter – Public Lighting	Retained in confidence
CEO Review Committee	08/11/2021	Review of the Chief Executive Officer's Quarterly Performance	Retained in confidence
Ordinary Council	23/11/2021	Health Precinct Strategy	Retained in confidence
Special Council	30/11/2021	CBD Development Strategy	Retained in confidence
Ordinary Council	14/12/2021	Investment Opportunity	Retained in confidence
Ordinary Council	24/01/2022	Code of Conduct Complaint	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
CEO Review Committee	14/02/2022	Quarter 2 – Review progress of the CEO KPI's and half year financials to date	Retained in confidence
Ordinary Council	22/03/2022	Hotel Development Update	Retained in confidence
Corporate Governance Committee	05/04/2022	Hotel Update	Retained in confidence
CEO Review Committee	11/04/2022	Quarter 3 – Review progress of the CEO KPI's and half year financials to date	Retained in confidence
Ordinary Council	26/04/2022	CBD Development Strategy	Retained in confidence
Ordinary Council	26/04/2022	Hotel Development Strategy	Retained in confidence
Corporate Governance Committee	03/05/2022	CBD Development Update Presentation	Retained in confidence
Strategy and Services Committee	10/05/2022	Rate Rebate Report	Retained in confidence
Ordinary Council	24/05/2022	Rate Rebate Report	Retained in confidence
Ordinary Council	24/05/2022	Code of Conduct Matter	Retained in confidence
Ordinary Council	28/06/2022	Building Upgrade Finance	Retained in confidence
Strategy and Services Committee	12/07/2022	Central Districts Football Club Strategy	Retained in confidence
Ordinary Council	26/07/2022	Central Districts Football Club Strategy	Retained in confidence
Ordinary Council	26/07/2022	Request for Internal Review of a Council Decision	Retained in confidence
Ordinary Council	26/07/2022	Code of Conduct Matter	Retained in confidence
Corporate Governance Committee	02/08/2022	CBD Development Update	Retained in confidence
CEO Review Committee	08/08/2022	CEO Performance Review Assessment 2021/2022	Retained in confidence
Strategy and Services Committee	09/08/2022	Health Precinct Strategy – Lot 144 John Rice Avenue	Retained in confidence
Ordinary Council	23/08/2022	Health Precinct Strategy – Lot 144 John Rice Avenue	Retained in confidence
Ordinary Council	23/08/2022	CBD Development Strategy	Partially released
Ordinary Council	23/08/2022	Internal Review of a Council Decision	Retained in confidence
Ordinary Council	23/08/2022	CEO Performance Assessment 2021/2022	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)

Meeting	Date	Subject	Section 91(7) confidentiality order
Corporate Governance Committee	04/10/2022	Chief Executive Officer Update	Retained in confidence
Strategy and Services Committee	11/10/2022	Repurposing Assets Update	Retained in confidence
Corporate Governance Committee	05/12/2022	CBD Development Update	Retained in confidence
Corporate Governance Committee	05/12/2022	CEO Update	Retained in confidence
CEO Review Committee	06/12/2022	Quarter One Review progress of the Chief Executive Officer KPI'S	Retained in confidence
CEO Review Committee	06/12/2022	Extension of CEO Review Service Provider	Retained in confidence
Corporate Governance Committee	07/02/2023	Chief Executive Officer Update	Retained in confidence
CEO Review Committee	13/02/2023	Quarter Two – Review Progress of the CEO's KPIs and Half Year Financials to Date	Retained in confidence
Strategy and Services Committee	14/02/2023	Repurposing Assets Update	Retained in confidence
Strategy and Services Committee	14/02/2023	Riverlea update	Retained in confidence
Ordinary Council	28/02/2023	Health Precinct Strategy – Lot 144 John Rice Avenue	Retained in confidence
Ordinary Council	28/02/2023	Upgrade of Mark Road Verge, Elizabeth South	Retained in confidence
Strategy and Services Committee	14/03/2023	Virginia Horticulture Centre	Retained in confidence
Ordinary Council	28/03/2023	Question on Notice – Playford Community Carols Costing	Retained in confidence
Ordinary Council	28/03/2023	Virginia Horticulture Centre	Retained in confidence
Strategy and Services Committee	11/04/2023	Repurposing Assets Update	Retained in confidence
CEO Review Committee	08/05/2023	Review of the Chief Executive Officer's Quarterly Performance	Partially released
CEO Review Committee	08/05/2023	Chief Executive Officer Contract	Partially released
Strategy and Services Committee	09/05/2023	2023/24 Rate Rebates	Retained in confidence
Strategy and Services Committee	09/05/2023	Advocacy Update	Retained in confidence
Ordinary Council	23/05/2023	2023/24 Rate Rebates	Retained in confidence
Ordinary Council	23/05/2023	Chief Executive Officer Review Committee Report	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Strategy and Services Committee	13/06/2023	Strategic Land Purchase	Retained in confidence
Ordinary Council	27/06/2023	Strategic Land Purchase	Retained in confidence
Ordinary Council	27/06/2023	Chief Executive Officer Review Committee Report	Retained in confidence
Strategy and Services Committee	11/07/2023	Repurposing Assets Update	Retained in confidence
Corporate Governance Committee	01/08/2023	Disaster Recovery Plan Update	Retained in confidence
Corporate Governance Committee	01/08/2023	Business Continuity Plan Update	Retained in confidence
Corporate Governance Committee	01/08/2023	Prudential Report – Strategic Land Purchase	Retained in confidence
Strategy and Services Committee	08/08/2023	Riverlea Environmental Impact Statement (EIS) for Salt Water Lakes and Amended Precinct 2 Layout	Retained in confidence
Strategy and Services Committee	08/08/2023	Riverlea Environmental Impact Statement (EIS) for Salt Water Lakes and Amended Precinct 2 Layout	Retained in confidence
CEO Review Committee	14/08/2023	CEO Performance Assessment 2022/2023	Partially released
Ordinary Council	22/08/2023	Riverlea Environmental Impact Statement (EIS) for Salt Water Lakes and Amended Precinct 2 Layout	Retained in confidence
Ordinary Council	22/08/2023	CEO Performance Assessment 2022/2023	Retained in confidence
Strategy and Services Committee	12/09/2023	Upgrade of Haydown Road / John Rice Avenue Verge, Bus Super Stop and Upgrade of Rollison Road Reserve, Elizabeth Vale	Retained in confidence
Strategy and Services Committee	12/09/2023	Playford Sports Precinct – Softball Lights	Retained in confidence
Corporate Governance Committee	03/10/2023	Presentation on Social Infrastructure – Riverlea	Partially released
Strategy and Services Committee	10/10/2023	Windsor Car Park	Retained in confidence
Strategy and Services Committee	10/10/2023	CBD Car Parking	Retained in confidence
Strategy and Services Committee	10/10/2023	Health Precinct – Lot 144 John Rice Avenue	Retained in confidence
Strategy and Services Committee	10/10/2023	CBD Strategy	Retained in confidence
Ordinary Council	24/10/2023	NAWMA Fibre Polishing Plant	Retained in confidence

Your Council

Previous orders still in operation under Section 91(7)

Meeting	Date	Subject	Section 91(7) confidentiality order
Ordinary Council	24/10/2023	NAWMA Alternative Landfill Facility	Retained in confidence
Ordinary Council	24/10/2023	Windsor Car Park	Partially released
Ordinary Council	24/10/2023	CBD Car Parking	Retained in confidence
Ordinary Council	24/10/2023	Health Precinct – Lot 144 John Rice Avenue	Retained in confidence
Ordinary Council	24/10/2023	CBD Strategy	Retained in confidence
CEO Review Committee	13/11/2023	Quarter 1 KPI Performance Review & Financial Update	Partially released
Corporate Governance Committee	05/12/2023	Internal Controls Audit Status Update	Retained in confidence
Corporate Governance Committee	05/12/2023	Update on discussion with the external auditor regarding performance	Retained in confidence
Corporate Governance Committee	05/12/2023	Chief Executive Officer Update	Retained in confidence
Strategy and Services Committee	12/12/2023	Repurposing Assets Update	Retained in confidence
Corporate Governance Committee	06/02/2024	Kalara Reserve Prudential Report	Retained in confidence
CEO Review Committee	12/02/2024	Quarter Two – Review progress of the CEO's KPIs and half year financials to date	Partially released
Strategy and Services Committee	13/02/2024	Angle Vale (South) Growth Area Final Stormwater Infrastructure Deed	Retained in confidence
Strategy and Services Committee	13/02/2024	Angle Vale (South) Growth Area Final Stormwater Infrastructure Deed	Retained in confidence
Strategy and Services Committee	13/02/2024	Kalara Reserve Prudential Report	Retained in confidence
Ordinary Council	27/02/2024	Angle Vale (South) Growth Area Final stormwater Infrastructure Deed	Retained in confidence
Ordinary Council	27/02/2024	Kalara Reserve Prudential Report	Retained in confidence
Strategy and Services Committee	12/03/2024	Positive Ageing Review	Retained in confidence
Strategy and Services Committee	12/03/2024	Discussion – Council to Initiate a Code Amendment	Retained in confidence
Strategy and Services Committee	12/03/2024	Council to Initiate a Code Amendment	Retained in confidence
Ordinary Council	26/03/2024	Council to Initiate a Code Amendment	Retained in confidence
Ordinary Council	26/03/2024	Positive Ageing Review	Retained in confidence

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Previous orders still in operation under Section 91(7)			
Meeting	Date	Subject	Section 91(7) confidentiality order
Corporate Governance Committee	02/04/2024	Riverlea District Sportsground and Community Centre – Prudential Report	Partially released
Strategy and Services Committee	09/04/2024	Upgrade of Heaslip Road, Angle Vale	Retained in confidence
Strategy and Services Committee	09/04/2024	Riverlea Social and Community Infrastructure Agreement	Partially released
Ordinary Council	23/04/2024	Riverlea Social and Community Infrastructure Agreement	Partially released
Ordinary Council	23/04/2024	Riverlea District Sportsground and Community Centre – Prudential Report	Partially released
CEO Review Committee	06/05/2024	CEO Service Provider Engagement	Retained in confidence
CEO Review Committee	06/05/2024	Review of the Chief Executive Officer's Quarterly Performance	Partially released
Strategy and Services Committee	14/05/2024	Repurposing Assets Update	Retained in confidence
Strategy and Services Committee	14/05/2024	2024/25 Rate Rebates	Retained in confidence
Ordinary Council	28/05/2024	2024/25 Rate Rebates	Retained in confidence
Strategy and Services Committee	11/06/2024	Commonwealth Home Support Programme Funding Agreement 2024-2025 for signing under Council Seal	Retained in confidence
Ordinary Council	25/06/2024	Commonwealth Home Support Programme Funding Agreement 2024-2025 for signing under Council Seal	Retained in confidence

As per the *Planning, Development and Infrastructure Act 2016*, the public may be excluded from meetings of the Council Assessment Panel. During 2024/25, there were three occasions where the Panel were satisfied it was necessary to exclude the public and consider items in confidence.

Confidential Orders made under <i>Planning, Development and Infrastructure (General) Regulations 2017</i>			Section 13 (2)(a) provision
Meeting	Date	Subject	
Council Assessment Panel	25/07/2024	Convert Existing Dwelling to a Childcare Centre for up to 24 Children, together with associated Acoustic Boundary Fencing, Carparking, Landscaping and Advertising Signage	(vi,ix)
Council Assessment Panel	19/09/2024	Telecommunications Facility Comprising Of A 30m Monopole, Antennas, Equipment Compound And Security Fencing	(vi,ix)

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Confidential Orders made under <i>Planning, Development and Infrastructure (General) Regulations 2017</i>			Section 13 (2)(a) provision
Meeting	Date	Subject	
Council Assessment Panel	21/11/2024	New Primary School and Childcare Centre, with Associated Car Parking, Roadways and Sport Courts	(ii)

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 2024/25, no application was made to have a decision reviewed under Section 270 of the *Local Government Act 1999*.

Training and Development

During 2024/25, 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 2024 National Growth Areas Alliance – Research Launch 2024 Local Government Association Annual General Meeting 2024 Australian Local Government Association National General Assembly 2025 Local Government Association Ordinary General Meeting 2025
Cr Marilyn Baker	Northern Adelaide Waste Management Authority (NAWMA) – Deputy Board Member
Cr Andrew Craig	Australian Local Government Association National General Assembly 2024
Cr Shirley Halls	Australian Local Government Association National General Assembly 2024 Local Government Women in Leadership Summit – Virtual Interactive 2024 Australian Local Government Association – National Local Government Housing Summit Local Government Association Annual General Meeting 2024 Australia Day Council of South Australia – Australian of the Year Luncheon 2025 Northern Adelaide Waste Management Authority (NAWMA) – Board Member (until November 2024)

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Council Member	Event
Cr David Kerrison	Northern Adelaide Waste Management Authority (NAWMA) – Board Member
Cr Clint Marsh	Northern Adelaide Waste Management Authority (NAWMA) – Board Member Gawler River Floodplain Management Authority (GRFMA) – Board Member
Cr Peter Rentoulis	Gawler River Floodplain Management Authority (GRFMA) – Deputy Board Member
Cr Zahra Bayani	Local Government Association Annual General Meeting 2024
Cr Gay Smallwood-Smith	Australia Day Council of South Australia – Australian of the Year Luncheon 2025
Cr Tanya Smiljanic	The Hatchery 'Effective Policy Essentials Masterclass Series' 2025

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 undertake mid-term refresher workshops and an update to the mandatory training modules:

- A mid-term Council workshop in the maintenance of effective working relationships amongst council members and with CEO/key staff
- Legal and financial responsibilities
- Effective Council meetings and procedures.

In 2024/25, all Council Members completed the mid-term refresher mandatory training requirements.

Registers, Codes and Policies

The list of registers that we are required to keep in accordance with the *Local Government Act 1999* include:

Registers

- Council Member Register of Interests
- Council Member Allowances and Benefits Register
- Council Member Gifts and Benefits
- Council Member Training and Development
- Salary Register
- City of Playford Public Road Register
- Register of By-Laws
- Register of Interests (Employees)
- Employee Gifts and Benefits Register

Your Council

- Register of Community Land
- Register of Building Upgrade Agreements

Codes

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

Local Government (Elections) Act 1999

- Part 14 Campaign Donation Returns prepared by candidates

Freedom of Information Act

- Section 9 Information Statement

Travel

A summary of interstate travel undertaken by Council Members in 2024/25 is shown below:

Council Member	Travel Details	Cost
Mayor Glenn Docherty	ALGA National General Assembly 2024	\$1,819.35
	National Growth Areas Alliance – Research Launch 2024	\$97.01
	ALGA National General Assembly 2025	\$1,366.68
Cr Andrew Craig	ALGA National General Assembly 2024	\$1,718.70
Cr Shirley Halls	ALGA National General Assembly 2024	\$1,882.65
Total		\$6,884.39

Gifts

Council Members did not receive any gifts above \$50 funded in whole or in part by Council in 2024/25.

Member Behaviour

The following table provides a summary of complaints about Council Member behaviour during the 2024/25 period.

Complaint about	Number of alleged contraventions	Costs incurred by Council for dealing with complaint
Member behaviour	6	\$3,629.62
Health and safety	0	\$0

Your Council

Community Engagement

Our community has told us they want more opportunities to connect with Council and with each other, and to have their ideas and experiences genuinely heard and understood.

We recognise the important role community engagement plays in shaping and testing ideas, supporting decision-making, and delivering stronger outcomes for our community — from services and infrastructure to planning and programs. The aim is to build meaningful relationships and foster a sense of shared ownership in decisions that affect our city.

In line with legislation and the City of Playford Community Engagement Policy, the following engagements took place in 2024/25:

September 2024	Representation Review
January 2025	Proposed Sportsgrounds Community Land Management Plan (CLMP) and Shared Use Agreement Term – Riverlea Park
March 2025	Draft Community Engagement Policy and Procedure Review
April 2025	Draft Strategic Plan 2025-2028
May 2025	• Annual Business Plan and Budget 2024/25 • Long Term Financial Plan 2024/25 • Strategic Asset Management Plan 2024/25 • Rating Policy and Procedure • Rate Rebate Policy and Procedure
June 2025	• Virginia Oval Community Playground Renewal • Disability Action and Inclusion Plan (DAIP) (commenced)

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 Principles
- 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.

Your Council

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).

In 2024/25 the City of Playford had the following significant (Category One) business activities:

- Commonwealth Housing Support Program (CHSP)

In 2024/25 the City of Playford had the following significant (Category Two) business activities:

- Food Co-Operatives
- Water Business Unit
- Shedley Theatre and Café
- Windsor Car Park
- John McVeity Centre
- Northern Sound System

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

Auditors Payment

The expenditure for external audit fees was \$38,652 (excl. GST) and this amount was included in the 2024/25 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. 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 2024/25 financial year, Council received \$26.1 million in Financial Assistance Grants. This included the full 2024/25 allocation and \$9.2 million (50%) of the 2025/26 allocation brought forward.

Credit Card Expenditure

Expenditure incurred on Council credit cards was \$803,160 (incl. GST) and this amount was included in the 2024/25 financial statements across a number of expense categories.

Legal Costs

The expenditure for legal fees was \$924,790 (excl. GST) and this amount was included in the 2024/25 financial statements. There was no other remuneration payable.

Your Council

Community Reference Groups

The City of Playford's three informal reference groups are 'action focused' groups. This allows our community 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 growth in Playford, mental health and access to services and infrastructure provision.

Community Land

Community Land Management Plans (CLMPs) identify the purpose and objectives of land held for community use in accordance with Section 196 of the *Local Government Act 1999*. CLMPs were reviewed and adopted by Council on 26 September 2023.

In 2024/25 there was no land that had its classification revoked for alternative use via Council.

In January/February 2025 community consultation took place in relation to the proposed addition of a district level sportsground in Riverlea Park to the Community Land Management Plan - Sportsgrounds. After considering submissions made, Council resolved that this land would be included in the CLMP with effect from the date the land vests to Council.

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 Australia. It assists with complaints about the administrative actions of local government and reviews decisions about Freedom of Information. The Ombudsman Annual Reports 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 \$43.30, 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 Council

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 on 8256 0333.

Freedom of Information Applications

During the 2024/25 financial year, 23 applications were assessed under the *Freedom of Information Act 1991*. In summary:

Total number of applications	
FOI Applications	23
Internal Review Applications	0
Applications brought forward from the previous year	0

Timeframes	
Applications assessed within 30 days	23
Applications with extension of time	0

Determinations	
Applications determined as full release	20
Applications determined as partial release due to confidentiality	1
Applications refused as no documents existed	2
Application for internal review was received and further documents released	0

No external reviews were undertaken 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* (the Act) 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.

Your Council

Local Nuisance and Litter Control Act and Regulations

The total number of complaints of local nuisance or littering received by Council reached 612 (nuisance) and 6654 (litter) complaints.

There were 102 offences under the *Local Nuisance and Litter Control Act 2016* (the Act) that were expiated, comprising of:

Section	Number of expiations
Section 18(2)(a) causing local nuisance body corporate	5
Section 18(2)(b) causing local nuisance natural person	7
Section 20 person must cease local nuisance if asked	0
Section 22(1)(b) disposing of litter over 50L	61
Section 22(1)(d) disposing of litter up to 50L (general)	21
Section 30(9) fail to comply with abatement notice	8

There were four nuisance abatement notices issued in relation to unsightly properties, one issued for litter and seven for insanitary conditions on a property.

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

The way we use our knowledge, skills and experience is based on three foundation principles – **Full Disclosure**, **Do No Harm** and **Attend to the Needs of Others**.

- **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** means taking pride and diligence in our work, and understanding the impact our contribution has on teams, the organisation and our community. When we attend to the needs of others, we care about delivering community value and quality outcomes which consider how everybody is impacted and sets ourselves, our teammates and our community up for success.

Workforce Profile

As at 30 June 2025, City of Playford employed 486 people from a broad demographic base. The headcount by position status, gender and full-time equivalents (FTE) are as follows:

Status	Male	Female	Total Headcount	FTE
On-going Full Time	219	119	338	338.0
On-going Part Time	6	44	50	35.6
Fixed Term Contract Full Time	25	30	55	55.0
Fixed Term Contract Part Time	0	16	16	11.0
Casual	12	15	27	0
Total	262	224	486	439.6

Our workforce

As at 30 June 2025, the Leadership Team consisted of the Chief Executive Officer, three General Managers and 54 Managers responsible for leading our teams in delivering positive customer outcomes for the Playford Community.

Employee Categories	Male	Female	Total	FTE
CEO	1	0	1	1.0
General Managers	2	1	3	3.0
Senior Managers	9	6	15	14.9
Managers	19	21	40	39.9
Other Staff	231	196	427	380.8
Totals	262	224	486	439.6

Remuneration packages for members of the Executive Team (including the Chief Executive Officer and General Managers) ranged from \$267,950 to \$308,237 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 for the community. The CEO provides leadership and direction on behalf of Council that fosters a positive organisational culture, ensures statutory and governance obligations are met, and drives the financial sustainability of Council through strategic and operational planning.

Key areas of responsibility include: customer service leadership, governance and statutory compliance, financial sustainability and strategic planning, people and culture, stakeholder advocacy, and collaboration with the Mayor and Councillors.



DALE WELSH

General Manager City Assets

The General Manager City Assets is responsible for the management of Council's \$1 billion asset portfolio and the program delivery of key strategic projects. This role ensures that the city's assets and infrastructure support a growing community while contributing to Playford's long-term sustainability and liveability.

Key areas of responsibility include: parks, playgrounds, sports grounds, streetscapes, cycling and walking trails, fleet management, infrastructure asset management, property portfolios, and development of the northern CBD.

Asset Operations

- Security and Service Development
- Buildings
- Fleet
- Operations

City Operations

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

Assets & Delivery

- Asset Management
- Asset Delivery

City Property

- Sports
- Property
- Repurposing Assets



LUKE CULHANE

General Manager Corporate Services

The General Manager Corporate Services oversees a diverse portfolio that supports both internal operations and external stakeholders in delivering Council's strategic objectives. This role leads the delivery of corporate functions that ensure organisational sustainability and effective planning for future growth.

Key areas of responsibility include: financial services, corporate planning, governance and compliance, information and technology, organisational development, and community engagement and experience.

Financial Services

- Finance
- Procurement & Accounts Payable
- Rates

City and Corporate Plans

Community Engagement and Experience

- Community Engagement and Insights
- Customer Contact
- Marketing and Communications

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 leads the delivery of a wide range of community-facing services that enhance social inclusion, support development, and strengthen the local economy. This role ensures services respond to community needs while promoting connection, wellbeing and sustainable growth.

Key areas of responsibility include: community development and social inclusion programs, NDIS and My Aged Care services, library services, youth programs, volunteering, civic events and sponsorship, development and regulatory services, and economic development support for local businesses.

Regulatory and Community Safety

- Building & Compliance
- Regulatory Services
- Environmental Health & Immunisation

Development Services

- Planning Services
- Engineering Services

Business and Activation

- Playford Activation
- Business & Industry Growth
- Business Development

Families and Young People

- Child and Family Wellbeing
- Youth and Creative Industries

Ageing & Inclusion

- Connection & Inclusion
- Positive Ageing
- Library Services

Our workforce

Human Resources Services

The City of Playford provides human resources services through its Organisational Development team. In 2024/25 a significant focus was placed on understanding and defining the work undertaken by the City Assets, City Services and Corporate Services business units. Comprehensive recruitment support was provided to managers to attract and select the right people, for the right positions.

Diversity and Inclusion

City of Playford is committed to being an inclusive workplace and increasing representation of people with disability, Aboriginal and Torres Strait Islander people, people from culturally and linguistically diverse backgrounds, and gender and sexuality diversity within our workforce.

Each year, staff are invited to complete the Workforce Diversity survey to capture any workforce diversity changes over time. We use these insights to start conversations that can lead to positive initiatives to ensure we are an equitable, safe and inclusive workplace.

This survey has been initiated as part of our requirements as a State authority defined within the *Disability Inclusion Act 2018*. We are required as part of the Department of Human Services State Inclusion Plan to report on the percentage of our workforce that identifies as living with disability/disabled.

Data from the 2024/25 Workforce Diversity Survey enabled meaningful analysis to implement targeted initiatives to:

- continue to make positive changes to our workplace culture
- ensure we are fostering a strong sense of belonging and safety
- support workers to feel safe and supported to bring all of themselves to the workplace
- foster a culture where workers feel empowered to contribute their ideas for what is going well and how we can improve
- address any actual or perceived inequalities
- better support our new and existing workers at all stages of the employee lifecycle
- help mitigate any risk of unconscious bias.

Learning and Development

An upskilled workforce is essential for improving our ability to deliver services to a growing community. In 2024/25 the City of Playford continued to invest in the development of employees by identifying training needs and delivering a considered, comprehensive training program.

Training outcomes included:

- Services being delivered to standards of safety and competence that are specific to the way we work at City of Playford
- Staff equipped with the tickets and licences to operate the vehicles, plant and equipment to complete work in full and on time

Our workforce

- Improved compliance with legislation related to the range of work undertaken by teams, including risk management
- Professional development of staff to ensure best practice across the range of technical positions within the administration
- Improved team leadership which in turn encourages better engagement, retention and productivity.

Staff participation in programs such as the Emerging Leaders Program, the Local Government Management Challenge and role-related seminars and workshops provided opportunities for peer-learning and mentoring within the local government sector as well as their areas of expertise more broadly.

Traineeships continued to provide employees with a blended experience of working with the City of Playford while obtaining recognised qualifications in a related discipline including administration, horticulture, arboriculture, conservation and ecosystem management, civil construction, and sports turf management.

Work Health and Safety (WHS)

The health and wellbeing of workers is a priority. A team of dedicated WHS Partners supports managers from across the City of Playford to understand the risks inherent in the work that is undertaken so proactive controls can be put in place. Whether it is day-to-day, scheduled maintenance or special, high-profile events, safety of people is paramount. Throughout 2024/25 key WHS focus areas included chain of responsibility, as well as effective management of work undertaken by volunteers and contractors. In addition, work began on addressing relatively recent legislative changes regarding psychosocial safety. Safety culture continued to be embedded through networks of health and safety representatives and WHS Committees. Training in first aid, as well as mental health first aid, continued to improve the resilience of the workforce to respond to incidents.

Injury Prevention and Wellbeing

In 2024/25 there were 13 workers compensation claims (down from 26 in 2023/24), and 17 income protection claims (reduced from 21 in 2023/24). There has continued to be a proactive focus on the identification of injury trends with the view of introducing targeted initiatives to reduce the total claim numbers.

City of Playford continued to offer support from a trained, external counsellor once a week, onsite through our Employee Assistance Program.

Risk Management

Risk management continued to be a focus throughout 2024/25, with scheduled reviews of the Strategic Risk Register ensuring our strategic risks are current, relevant and are aligned to overarching business objectives. Operational risks continued to be reviewed, and technology-based solutions explored to improve user-experience in this process.

Our workforce

Other Key Activities

City of Playford has also delivered several key activities across 2024/25, including:

- Improved first aid management across the organisation
- Providing hearing, health monitoring and skin checks for all workers
- Participating in R U OK? Day, supporting mental health discussions in the workplace
- Maintaining Mental Health First Aid Australia's 'Skilled' workplace tier, with over 20 trained designated Mental Health First Aiders across the organisation
- Participating in the Cancer Council's Biggest Morning Tea.

Travel

A summary of travel undertaken by Council employees in 2024/25 is show below:

Travel	Cost
Fleet Conference - IPWEA Brisbane	\$1586.20
LGOC Conference New Zealand	\$1213.30
LGCOG Executive Assistant Alliance Sydney	\$589.35
Play Space Workshop Melbourne	\$251.15
NGAA Conference Perth	\$1442.04
LGCOG Conference Sydney	\$778.24
Building Better Communities Study Tour Melbourne	\$984.27
MBS Leadership Program Melbourne	\$767.64
Tour of Deakin University facilities Melbourne	\$972.10
LGCOG Conference (City of Swan) Perth	\$1000.84
Total	\$9585.13

Our workforce

Gifts

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

Looking forward

Council's 2025/26 Annual Business Plan and Budget outlines the services, projects and programs Council will deliver in the year ahead.



Looking forward

2025/26 Annual Business Plan and Budget

The 2025/26 Annual Business Plan and Budget (ABP) was adopted by Council on 24 June 2025.

This Annual Business Plan and Budget is the first under our new Strategic Plan 2025-2028 – a plan focused on continuing to strengthen Playford’s foundations while building greater connections across our growing community.

Living in Playford means being part of something unique – a city where long-established neighbourhoods and new communities come together.

In 2025/26, Council will continue delivering the essential services our community relies on. These include waste collection, library services and keeping our streets clean, and we’ll be delivering them to more people than ever before.

We’re also investing in Playford’s future through major projects, such as new district level sportsgrounds in Munno Para and Riverlea Park. Whether it’s everyday services or large infrastructure, everything we do contributes to building a more connected and liveable Playford.

A 4.54 per cent increase in rate revenue for the year ensures we can deliver the existing services and programs our community values and provide a range of new projects and improved services. The budget also covers rising costs and contributes to long-term 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.

In 2025/26 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 2024/25 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	2024/25 Revised Budget	2025/26 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%	5.3%	6.5%	4.2%
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%	0.8%	1.3%	1.1%
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%	129.0%	119.0%	128.1%
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%	115.7%	107.8%	101.6%
Net Financial Liabilities Ratio	This ratio shows the extent to which Council is managing its debt.	Between 50% and 160%	80.1%	96.4%	87.4%
Interest Expense Ratio	This ratio shows how much discretionary income is used to pay interest on borrowings	Between 0% and 8%	5.5%	5.4%	3.9%

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
Representation quota <i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i> (h) a statement of— (i) the council's representation quota; and (ii) the average representation quota for councils of a similar size and type (taking into account various factors prescribed by the regulations); and (iii) when the council is next required to conduct a review under Chapter 3 Part 1 Division 2; Schedule 4, Clause 3 defines representation quota for the purpose of the annual report requirements as follows: 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).	Page 39 – Council Members and Representation
Strategic Management Plans <i>Schedule 4, Clause 2, Local Government Act 1999 (mandatory)</i> (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; (ab) the council's performance against its annual business plan for the relevant financial year;	Page 12 – Year in Review Page 33 – Measuring our Performance
Council Member content <i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i> (f) information on allowances paid to members of the council or a council committee; 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>. <i>Schedule 4, Clause 2, Local Government Act 1999 (mandatory)</i> (ca) the training and development activities for members of the council during the relevant financial year; <i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i> (b) a summary of the details (including the cost) of any interstate and international 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;	Page 39 – Council Member Allowances and Benefits Page 61 – Training and Development Page 51 – Travel and Gifts

Legislative check list

<i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i> <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> <i>Regulation 35(3) provides that gift includes hospitality.</i>	
Management and Staffing <i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i> <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> <i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i> <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> <i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i> <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> <i>Regulation 35(3) provides that gift includes hospitality.</i>	Page 71/72 – Workforce and Remuneration Profile Page 76/77 – Travel and Gifts
Internal review of Council actions <i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i> <i>(3) other material prescribed by the regulations;</i> Regulation 35(2), Local Government (General) Regulations 2013 <i>the report required under section 270(8) of the Act;</i> Section 270(8) of the <i>Local Government Act 1999</i> provides: <i>(8) A council must, on an annual basis, initiate and consider a report that relates to—</i> <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>	Page 61 – Internal Review of a Council Decision (Section 270 Review)
<i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i> <i>Pursuant to section 126(9) of the Local Government Act, a council must ensure that the annual report of its audit and risk committee is included in its annual report.</i>	Appendix 2

Legislative check list

Community land and Council facilities <i>Schedule 4, Clause 2, Local Government Act 1999 (mandatory)</i> (e) <i>the progress of the council in preparing or finalising any management plans for community land required under Chapter 11;</i>	Page 66 – Community Land
Local Nuisance and Litter Control Act and Regulations <i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i> (j) <i>other information to be included in the annual report under this or another Act.</i> Section 8 of the Local Nuisance and Litter Control Act 2016. <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> Regulation 5 of the Local Nuisance and Litter Control Regulations 2017 <i>For the purposes of section 8 of the Act, a council's annual report should include details of—</i> (a) <i>the number of complaints of local nuisance or littering received by the council; and</i> (b) <i>the number and nature of—</i> (i) <i>offences under the Act that were expiated; and</i> (ii) <i>offences under the Act that were prosecuted; and</i> (iii) <i>nuisance abatement notices or litter abatement notices issued; and</i> (iv) <i>civil penalties negotiated under section 34 of the Act; and</i> (v) <i>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> (c) <i>any other functions performed by the council under the Act.</i>	Page 69 – Local Nuisance and Litter Control Act Regulations
Confidentiality <i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i> (ga) <i>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> Regulation 35(1), <i>Local Government (General) Regulations 2013</i> provides the following information to be reported: (a) <i>in the case of a report on the use of section 90(2) of the Act, the following information is required:</i> (i) <i>the total number of orders made under that subsection in the financial year;</i> (ii) <i>the date and subject of each order within the ambit of subparagraph (i);</i> (iii) <i>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> (b) <i>in the case of a report on the use of section 91(7) of the Act, the following</i>	Page 44 – Confidentiality

Legislative check list

information is required: (i) the total number of orders made under that subsection in the financial year; (ii) the number of orders made under that subsection that expired, ceased to apply or were revoked during the financial year; (iii) 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); (iv) the date and subject of each order within the ambit of subparagraph (i) or (iii).	
Freedom of Information Statements <i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)¹¹</i> (gb) 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; 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: • in the annual report of the agency; • on a website maintained by the agency. Section 9(2) and (3) of the <i>Freedom of Information Act 1991</i> provide the following requirements for inclusion in an information statement: (2) An information statement must contain: (a) 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 (b) 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 (c) 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 (d) a description of the various kinds of documents that are usually held by the agency, including— (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 (ii) a description of the various kinds of documents that are available for purchase from the agency; and (iii) a description of the various kinds of documents that are available from the agency free of charge; and (e) 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	Page 66 – Freedom of Information

Legislative check list

agency's records concerning his or her personal affairs; and (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. (3) An information statement— (a) must identify each of the agency's policy documents; and (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 (d) must specify the address or addresses at which, and the times during which, the agency's policy documents may be inspected and purchased. (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.	
National Competition Policy <i>Government Business Enterprises (Competition) Act 1996/Revised Clause 7 Statement (mandatory)</i> (j) other information to be included in the annual report under this or another Act. 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. The Revised Clause 7 Statement requires councils to: ...include in its annual report, wherever relevant, information in relation to: - 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. The information included in the annual report may be in summary form	Page 64 – National Competition Policy
List of documents available to the public <i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i> (b) a list of the registers that are required to be kept under this Act or the <i>Local Government (Elections) Act 1999</i>; (c) a list of the codes of conduct or practice required under this Act or the <i>Local Government (Elections) Act 1999</i>;	Page 62 – Registers, Codes and Policies
Budget and financial reports <i>Section 131, Local Government Act 1999 (mandatory)</i> (1a) The annual report must include the amount of legal costs incurred by the council in the relevant financial year.	Page 65 – Legal Costs

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Legislative check list

(b) contain any other information or report required by the council or prescribed by the regulations. (4) A report under subclause (2) must be incorporated into the annual report of the council. Clause 28 (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. (2) A report under subclause (1) must— (a) incorporate the audited financial statements of the subsidiary for the relevant financial year; and (b) contain any other information or report required by the council or prescribed by the regulations. (3) A report under subclause (1) must be incorporated into the annual report of each constituent council.	
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Appendices

1. City of Playford General Purpose Financial Statements 2024/25
2. City of Playford Corporate Governance Committee Annual Report 2024/25
3. Northern Adelaide Waste Management Authority (NAWMA) Annual Report 2024/25
4. Gawler River Floodplain Management Authority (GRFMA) Annual Report 2024/25





City of Playford

General Purpose Financial Statements

For the year ending 30 June 2025

General Purpose Financial Statements

for the year ended 30 June 2025

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General Purpose Financial Statements

for the year ended 30 June 2025

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 2025 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

28 October 2025



Glenn Docherty
Mayor

28 October 2025

Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
Income			
Rates	2a	113,073	102,176
Statutory charges	2b	4,011	3,034
User charges	2c	4,634	4,161
Grants, subsidies and contributions - capital	2g	6,719	8,789
Grants, subsidies and contributions - operating	2g	31,570	5,290
Investment income	2d	199	319
Reimbursements	2e	1,353	1,123
Other income	2f	542	467
Total income		162,101	125,359
Expenses			
Employee costs	3a	50,877	46,249
Materials, contracts and other expenses	3b	50,040	45,385
Depreciation, amortisation and impairment	3c	34,074	30,173
Finance costs	3d	2,739	3,695
Net loss - equity accounted council businesses	18(a)i	2,599	496
Total expenses		140,329	125,998
Operating surplus / (deficit)		21,772	(639)
Physical resources received free of charge	2h	53,977	37,167
Asset disposal and fair value adjustments	4	(4,867)	(2,584)
Amounts received specifically for new or upgraded assets	2g	9,527	8,733
Net surplus / (deficit)		80,409	42,677
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	262,554	248,166
Share of other comprehensive income - equity accounted council businesses	9a	—	6,582
Other equity adjustments - equity accounted council businesses	18(a)i	(269)	(3)
Total amounts which will not be reclassified subsequently to operating result		262,285	254,745
Total other comprehensive income		262,285	254,745
Total comprehensive income		342,694	297,422

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

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$ '000	2024 \$ '000
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	2,871	1,751
Trade and other receivables	5b	7,734	9,210
Other financial assets	5c	27	26
Inventories	5d	223	266
Other current assets	5e	1,280	1,185
Non-current assets held for sale	19	362	362
Total current assets		12,497	12,800
Non-current assets			
Financial Assets	6a	196	223
Equity accounted investments in council businesses	6b	16,492	16,969
Other non-current assets	6c	35,815	30,683
Infrastructure, property, plant and equipment	7	2,242,831	1,918,154
Total non-current assets		2,295,334	1,966,029
TOTAL ASSETS		2,307,831	1,978,829
LIABILITIES			
Current liabilities			
Trade and other payables	8a	19,639	18,039
Borrowings	8b	4,559	5,364
Provisions	8c	6,376	6,363
Total current liabilities		30,574	29,766
Non-current liabilities			
Borrowings	8b	71,351	86,067
Provisions	8c	1,441	1,225
Total non-current liabilities		72,792	87,292
TOTAL LIABILITIES		103,366	117,058
Net assets		2,204,465	1,861,771
EQUITY			
Accumulated surplus		580,781	495,110
Asset revaluation reserves	9a	1,606,478	1,350,798
Other reserves	9b	17,206	15,863
Total equity		2,204,465	1,861,771

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 2025

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2025					
Balance at the end of previous reporting period		495,110	1,350,798	15,863	1,861,771
Net surplus / (deficit) for year		80,409	—	—	80,409
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	262,554	—	262,554
Transfer to accumulated surplus on sale of I,PP&E	9a	6,874	(6,874)	—	—
Other equity adjustments - equity accounted council businesses	18(a)i	(269)	—	—	(269)
Other comprehensive income		6,605	255,680	—	262,285
Total comprehensive income		87,014	255,680	—	342,694
Transfers between reserves		(1,343)	—	1,343	—
Balance at the end of period		580,781	1,606,478	17,206	2,204,465
2024					
Balance at the end of previous reporting period		447,720	1,100,688	15,941	1,564,349
Net surplus / (deficit) for year		42,677	—	—	42,677
Other comprehensive income					
Share of OCI - equity accounted council businesses		—	6,582	—	6,582
- Gain (Loss) on Revaluation of I,PP&E	7a	—	248,166	—	248,166
Transfer to accumulated surplus on sale of I,PP&E	9a	4,638	(4,638)	—	—
Other equity adjustments - equity accounted council businesses	18(a)i	(3)	—	—	(3)
Other comprehensive income		4,635	250,110	—	254,745
Total comprehensive income		47,312	250,110	—	297,422
Transfers between reserves		78	—	(78)	—
Balance at the end of period		495,110	1,350,798	15,863	1,861,771

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 2025

	Notes	2025 \$ '000	2024 \$ '000
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		113,126	101,220
Statutory charges		4,011	3,034
User charges		4,952	4,442
Grants, subsidies and contributions		32,842	5,493
Investment receipts		199	319
Reimbursements		1,456	1,189
Other receipts		11,086	14,988
<u>Payments</u>			
Payments to employees		(51,089)	(46,432)
Payments for materials, contracts and other expenses		(56,077)	(55,078)
Finance payments		(2,739)	(3,695)
Net cash provided by (or used in) operating activities	11b	<u>57,767</u>	<u>25,480</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		7,110	8,024
Grants utilised for capital purposes		3,905	6,468
Sale of replaced assets		1,104	934
Sale of surplus assets		780	571
Repayments of loans by community groups		26	23
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(23,618)	(23,577)
Expenditure on new/upgraded assets		(30,326)	(21,516)
Net cash provided (or used in) investing activities		<u>(41,019)</u>	<u>(29,073)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from loans		60,427	84,719
Proceeds from bonds, deposits and retentions		26	–
<u>Payments</u>			
Repayments of loans		(75,918)	(94,659)
Repayment of lease liabilities		(163)	(104)
Repayment of bonds and deposits		–	(15)
Net cash provided by (or used in) financing activities		<u>(15,628)</u>	<u>(10,059)</u>
Net increase (decrease) in cash held		1,120	(13,652)
plus: cash & cash equivalents at beginning of period		1,751	15,403
Cash and cash equivalents held at end of period	11a	<u>2,871</u>	<u>1,751</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 2025

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

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 18.

(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 2025

Note 1. Summary of Material Accounting Policies (continued)

	Cash Payment Received \$ '000	Annual Allocation \$ '000	Difference \$ '000	Net Timing Adjustments \$'000
2022/23	\$19,257	\$14,126	-\$10,216 +\$15,345	\$5,131
2023/24	\$888	\$16,233	-\$15,345 \$0	-\$15,345
2024/25	\$26,065	\$16,884	\$0 +\$9,181	\$9,181

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 14 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 12.

(5) Inventories

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

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 2025

Note 1. Summary of Material 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 other overhead cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner determined by management.

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 included 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 2025

Note 1. Summary of Material 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 6.47% (2024, 5.83%)

Weighted avg. settlement period 2.2 years (2024, 1.84 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 17.

(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

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

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

i) Right-of-Use-Assets

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

Building, plant, equipment and other	2 to 5 years
--------------------------------------	--------------

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 18.

(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 AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information will be provided in the relevant note. 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 statements that could be applicable to councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability

The adoption of the amendment will not have a material impact on the financial statements.

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB2015-10, AASB 2017-5 and AASB 2022-7)

The adoption of the amendment will not have a material impact on the financial statements.

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

- AASB 2022-9, Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector
- AASB 2024-2, Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments
- AASB 2024-3, Amendments to Australian Accounting Standards - Annual Improvements Volume 11
- AASB 2025-1, Amendments to Australian Accounting Standards - Contracts Referencing Nature-dependent Electricity
- AASB 2025-2, Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments: Tier 2 Disclosures
- New Accounting Standard, AASB 17 - Insurance Contracts

(14) 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.

(15) 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 2025

Note 2. Income

	2025 \$ '000	2024 \$ '000
(a) Rates		
General rates		
General rates	116,183	105,666
Less: mandatory rebates	(4,683)	(4,647)
Less: discretionary rebates, remissions and write-offs	(941)	(929)
Total general rates	110,559	100,090
Other rates (including service charges)		
Regional Landscape Levy	1,537	1,289
Total other rates (including service charges)	1,537	1,289
Other charges		
Penalties for late payment	718	585
Legal and other costs recovered	259	212
Total other charges	977	797
Total rates	113,073	102,176
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	2,216	1,605
Animal registration fees and fines	836	727
Parking fines / expiation fees	410	222
Environmental control fines	236	188
Other licences, fees and fines	313	292
Total statutory charges	4,011	3,034
(c) User charges		
Commercial activity revenue	383	218
Hall and equipment hire	2,581	2,362
Sundry	168	184
Commercial Activity - Food Cooperative	271	330
Commercial Activity - Water	612	487
Home and Aged Care	527	507
Immunisation	43	27
Library	49	46
Total user charges	4,634	4,161

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 2. Income (continued)

	2025 \$ '000	2024 \$ '000
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	54	10
- Banks and other	138	302
- Loans to community groups	7	7
Total investment income	199	319
(e) Reimbursements		
Other	1,353	1,123
Total reimbursements	1,353	1,123
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	245	33
Sundry	297	434
Total other income	542	467
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts Received Specifically for New or Upgraded Assets	7,110	8,733
Amounts Received Specifically for New or Upgraded Assets (Joint ventures)	2,417	—
Total amounts received for new or upgraded assets	9,527	8,733
Other grants, subsidies and contributions - capital		
Developer Contributions	4,223	4,218
Local Roads and Community Infrastructure Program Grant	1,100	1,501
Roads to Recovery	—	1,378
Special Local Road Program Grant	630	930
Subsidies	63	74
Supplementary Local Road Grant	703	688
Total Other grants, subsidies and contributions - capital	6,719	8,789
Other grants, subsidies and contributions - Operating		
Brought Forward Financial Assistance Grant	9,181	—
Developer Contributions	556	261
Financial Assistance Grant (remaining allocation)	16,884	888
Home and Community Care Grant	2,376	2,273
Sundry	2,573	1,868
Total other grants, subsidies and contributions - operating	31,570	5,290

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 2. Income (continued)

	2025 \$ '000	2024 \$ '000
Total grants, subsidies and contributions	47,816	22,812
(i) Sources of grants		
Commonwealth Government	4,060	8,350
State Government	34,417	8,578
Other	9,339	5,884
Total	47,816	22,812
(ii) Individually significant items		
Brought Forward Financial Assistance Grant Recognised as Income	9,181	—
Developers Contribution	4,779	4,479
Local Roads and Community Infrastructure Program Grants	1,100	1,501
Supplementary Local Road Funding	703	688
 (h) Physical resources received free of charge		
Land and improvements	1,983	486
Stormwater drainage	3,114	10,573
Infrastructure	48,148	25,687
Parks	732	421
Total physical resources received free of charge	53,977	37,167

Note 3. Expenses

	2025 \$ '000	2024 \$ '000
(a) Employee costs		
Salaries and wages	36,486	33,718
Employee leave expense	6,163	5,864
Superannuation	4,635	4,068
Workers' compensation insurance	1,862	1,640
Other employee related costs	2,975	2,067
Less: capitalised and distributed costs	(1,244)	(1,108)
Total operating employee costs	50,877	46,249
Total number of employees (full time equivalent at end of reporting period)	440	421
 (b) Materials, contracts and other expenses		
(i) Prescribed expenses		
Auditor's remuneration - Auditing the financial reports	39	37
Bad and doubtful debts	13	23
Elected members' expenses	513	491
Lease expense - low value assets / short term leases	25	43
Subtotal - prescribed expenses	590	594

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3. Expenses (continued)

	2025 \$ '000	2024 \$ '000
(ii) Other materials, contracts and expenses		
Advertising	207	147
Bank Fee	250	260
Contractors	13,995	12,344
Contributions	576	416
Energy	3,795	3,787
Insurance Premiums	1,446	1,314
Legal expenses	925	902
Levies - other	243	212
Levies Paid to Government - Regional Landscape Levy	1,537	1,289
Maintenance	4,728	4,162
Parts, accessories and consumables	3,647	3,880
Professional services	2,014	1,601
Recruitment	161	225
Sundry	1,371	1,083
Waste Collection	12,917	11,779
Water	1,638	1,390
Subtotal - Other material, contracts and expenses	49,450	44,791
<u>Total materials, contracts and other expenses</u>	<u>50,040</u>	<u>45,385</u>

(c) Depreciation, amortisation and impairment

Buildings and other structures	4,729	4,228
Infrastructure	18,205	17,162
Stormwater drainage	5,285	4,144
Parks & Sport Fields	3,639	2,351
Right-of-use assets	166	104
Plant and equipment	2,050	2,184
<u>Total depreciation, amortisation and impairment</u>	<u>34,074</u>	<u>30,173</u>

(d) Finance costs

Interest on loans	2,824	3,728
Interest on leases	18	6
Less: capitalised and distributed costs	(103)	(39)
<u>Total finance costs</u>	<u>2,739</u>	<u>3,695</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 4. Asset disposal and fair value adjustments

	2025 \$ '000	2024 \$ '000
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	1,104	934
Less: carrying amount of assets sold	(6,635)	(4,089)
Gain (loss) on disposal	(5,531)	(3,155)
(ii) Assets surplus to requirements		
Proceeds from disposal	780	571
Less: carrying amount of assets sold	(90)	–
Gain (loss) on disposal	690	571
(iii) Assets movement from joint ventures		
Proceeds from disposal	3	–
Less: carrying amount of assets sold	(29)	–
Gain (loss) on disposal	(26)	–
Net gain (loss) on disposal or revaluation of assets	(4,867)	(2,584)

Note 5. Current assets

	2025 \$ '000	2024 \$ '000
(a) Cash and cash equivalent assets		
Cash on hand and at bank	2,871	1,751
Total cash and cash equivalent assets	2,871	1,751
(b) Trade and other receivables		
Rates - general and other	5,097	5,159
Council rates postponement scheme *	121	112
Accrued revenues	340	315
Debtors - general	820	3,037
GST recoupment	1,146	455
Sundry	134	71
Debtors - Other	88	82
Subtotal	7,746	9,231
Less: Loss Allowance	(12)	(21)
Total trade and other receivables	7,734	9,210

(*) Minimum \$15,000 is likely to be collected in 2025/26

(c) Other financial assets

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 5. Current assets (continued)

	2025 \$ '000	2024 \$ '000
Loans to Community Organisations	27	26
<u>Total Other Financial Assets</u>	<u>27</u>	<u>26</u>

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

(d) Inventories

Stores and materials	223	266
<u>Total inventories</u>	<u>223</u>	<u>266</u>

(e) Other current assets

Prepayments	1,280	1,185
<u>Total other current assets</u>	<u>1,280</u>	<u>1,185</u>

Note 6. Non-current assets

	2025 \$ '000	2024 \$ '000
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(a) Financial Assets

Receivables

Loans to community organisations	196	223
<u>Total financial assets</u>	<u>196</u>	<u>223</u>

	2025 \$ '000	2024 \$ '000
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(b) Equity accounted investments in council businesses

NAWMA	18	4,112	4,138
GRFMA		12,380	12,831
<u>Total equity accounted investments in Council businesses</u>		<u>16,492</u>	<u>16,969</u>

(c) Other non-current assets

Other

Capital work in progress	35,815	30,683
<u>Total other non-current assets</u>	<u>35,815</u>	<u>30,683</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

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

Infrastructure, property, plant and equipment

	Fair Value Level	as at 30/06/24				Asset movements during the reporting period						as at 30/06/25			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Land	2	681,538	–	–	681,538	5,581	–	(90)	–	–	102,978	790,007	–	–	790,007
Buildings and other structures	3	188,092	–	(84,422)	103,670	2,907	2,142	(3)	(4,729)	118	836	200,364	–	(95,423)	104,941
Infrastructure	3	1,570,642	–	(498,791)	1,071,851	59,231	15,118	(4,575)	(18,205)	(368,323)	23,071	1,191,221	–	(413,053)	778,168
Stormwater drainage	3	–	–	–	–	6,446	310	(310)	(5,285)	337,477	133,277	604,453	–	(132,538)	471,915
Parks & Sport Fields	3	72,272	–	(27,402)	44,870	6,075	1,466	(325)	(3,639)	30,728	2,392	133,418	–	(51,851)	81,567
Right-of-use assets		–	1,144	(863)	281	133	–	–	(166)	–	–	–	1,277	(1,029)	248
Plant and equipment		–	26,439	(10,495)	15,944	444	3,069	(1,421)	(2,050)	(1)	–	–	27,598	(11,613)	15,985
Total infrastructure, property, plant and equipment		2,512,544	27,583	(621,973)	1,918,154	80,817	22,105	(6,724)	(34,074)	(1)	262,554	2,919,463	28,875	(705,507)	2,242,831
Comparatives		2,118,412	24,594	(522,309)	1,620,697	53,400	30,154	(4,089)	(30,173)	(1)	248,166	2,512,544	27,583	(621,973)	1,918,154

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

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
- current 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 2025

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 3 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 2024. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Liquid Pacific as at 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2024.
- Determination of unit rates based on recent average Capital Value & Land tax index value movement.

Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 01 December 2024. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Public Private Property as at 01 December 2023. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2024.
- Indexation of unit rates using industry indexes such as the Local Government Price Index.

Infrastructure

Streetscape

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 December 2024. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Liquid Pacific as at 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2024.
- Determination of unit rates based on recent Council contracts in place.

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

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

Stormwater

- Basis of valuation: Written down current replacement cost.
- Date of valuation: 01 December 2024. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Rider Levett Bucknall (RLB) as at 01 December 2024.

The rate development methodology used by Rider Levett Bucknall (RLB) in the stormwater revaluation project for the City of Playford involved three main approaches, depending on the level of detail available for each asset type:

1. First Principles Estimating

- Used when: Detailed scope and specifications were available.
- Approach: Built up rates from the ground up using:
 - Material costs
 - Labour costs
 - Plant and equipment usage
- Advantage: Most accurate and tailored to actual construction practices.

2. Benchmark Rates

- Used when: The scope was generally understood but lacked detailed specifications.
- Approach: Applied industry-standard rates or historical data from similar projects.
- Advantage: Efficient and reasonably accurate when full detail is unavailable.

3. Escalated Allowances

- Used when: Minimal or no detail was available about the asset.
- Approach: Applied a general allowance based on similar asset types, adjusted for inflation or market trends.
- Advantage: Provides a placeholder value to ensure completeness, though less precise.

Each rate also included:

- Direct Costs: Materials, labour, plant.
- Indirect Costs:
 - Contractor Preliminaries
 - Contractor Margin and Overheads

Parks and Sport Fields

- Basis of valuation: Written down current replacement cost.
- Date of valuation: 01 December 2024. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Liquid Pacific as at 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2024.
- Indexation of unit rates using industry indexes such as the Local Government Price Index.

Structures, Bridges, Car Parks

- Basis of valuation: Market Value / Written down current replacement cost.
- Date of valuation: 01 December 2024. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Valuation undertaken by Liquid Pacific as at 01 July 2021. Council has undertaken a subsequent desktop valuation and update of unit rates as at 01 December 2024.
- Indexation of unit rates based on recent Council contracts in place.

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 2025

Note 8. Liabilities

	2025 Current \$ '000	2025 Non Current \$ '000	2024 Current \$ '000	2024 Non Current \$ '000
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(a) Trade and other payables

Goods and services	8,755	—	6,406	—
Payments received in advance	—	—	—	—
- Grants, subsidies, contributions - operating	1,576	—	428	—
- Grants and contributions - capital	3,180	—	5,994	—
Accrued expenses - other	4,001	—	3,096	—
Bonds, deposits & retentions	32	—	6	—
Other	2,095	—	2,109	—
Total trade and other payables	19,639	—	18,039	—

	2025 Current \$ '000	2025 Non Current \$ '000	2024 Current \$ '000	2024 Non Current \$ '000
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Notes

(b) Borrowings

Loans	12	4,413	71,242	5,260	85,886
Lease liabilities	16b	146	109	104	181
Total Borrowings		4,559	71,351	5,364	86,067

(c) Provisions

Employee Benefits (Annual Leave)	2,968	—	2,802	—
Employee Benefits (Long Service Leave)	3,408	1,441	3,561	1,225
Total provisions	6,376	1,441	6,363	1,225

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9. Reserves

	as at 30/06/24				as at 30/06/25
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000

(a) Asset revaluation reserve

Land	606,392	102,978	(1,044)	–	708,326
Buildings and other structures	94,441	836	(1,275)	–	94,002
Infrastructure	637,966	23,071	(3,976)	–	657,061
Stormwater drainage	–	133,277	(1,556)	–	131,721
Parks & Sport Fields	3,007	2,392	977	–	6,376
JV's / associates - other comprehensive income	8,992	–	–	–	8,992
Total asset revaluation reserve	1,350,798	262,554	(6,874)	–	1,606,478
Comparatives	1,100,688	254,748	(4,638)	–	1,350,798

	as at 30/06/24				as at 30/06/25
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000

(b) Other reserves

Developer Contributions	13,977	5,407	(4,710)	–	14,674
Other reserves	91	4	–	–	95
Supplementary Local Roads	1,795	799	(157)	–	2,437
Total other reserves	15,863	6,210	(4,867)	–	17,206
Comparatives	15,941	5,776	(5,854)	–	15,863

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 Council'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 2025

Note 11. Reconciliation to Statement of Cash Flows

	Notes	2025 \$ '000	2024 \$ '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	2,871	1,751
Balances per Statement of Cash Flows		2,871	1,751

(b) Reconciliation of Operating Result

Net surplus/(deficit)		80,409	42,677
Non-cash items in income statements			
Depreciation, amortisation and impairment	3c	34,074	30,173
Equity movements in equity accounted investments (increase)/decrease	18(a)i	2,599	496
Non-cash asset acquisitions		(53,977)	(37,167)
Grants for capital acquisitions treated as investing activity	2g	(16,246)	(17,522)
Net (gain)/loss on disposals	4	4,867	2,584
		51,726	21,241
Add (less): changes in net current assets			
Net (increase)/decrease in receivables	5b	1,485	5,165
Change in allowances for under-recovery of receivables	5b	(9)	9
Net (increase)/decrease in inventories	5d	43	(12)
Net (increase)/decrease in other assets	5c,5e	(95)	(288)
Net increase/(decrease) in trade and other payables	8a	4,388	(665)
Net increase/(decrease) in other provisions	8c	229	30
Net cash provided by (or used in) operations		57,767	25,480

(c) Non-cash financing and investing activities

Acquisition of assets by means of:

Physical resources received free of charge	2h	53,977	37,167
Total non-cash financing and investing activities		53,977	37,167

(d) Financing arrangements

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

Corporate credit cards	255	255
LGFA cash advance debenture facility	36,616	35,435

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 2025

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

Deposits at call have a returning interest rate between 4.10% to 4.50% (2024: 4.17% to 4.47%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges (including legals and penalties for late payment)

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 2.00% (2024: 2.00%). Each month thereafter a further interest penalty of 0.76% (2024: 0.75%) 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 2025

Note 12. 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 3.40% and 5.50% (2024: 3.40% and 6.15%).

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.

Terms and conditions:

During 2024/25, 6 leases were acquired for community fleets. The incremental borrowing rate for the new leases is between 5.75% and 6.15%.

The remaining 5 active leases were acquired for community fleets from prior years. The incremental borrowing rate is between 5.50% and 6.15%.

Carrying Amount:

Approximates fair value.

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 12. Financial instruments (continued)

	Notes	Due < 1 year \$ '000	Due > 1 year and ≤ 5 years \$ '000	Due > 5 years \$ '000	Total Contractual Cash Flows \$ '000	Carrying Values \$ '000
Financial assets and liabilities						
2025						
Financial assets						
Cash and cash equivalents	5a	2,871	–	–	2,871	2,871
Receivables	5b	7,740	16	3	7,759	7,734
Other financial assets	5c,6a	27	124	72	223	223
Total financial assets		10,638	140	75	10,853	10,828
Financial liabilities						
Payables	8a	16,473	7,026	7,347	30,846	14,878
Current borrowings	8b	4,413	–	–	4,413	4,413
Non-current borrowings	8b	–	30,357	40,885	71,242	71,242
Lease liabilities	16b	146	109	–	255	255
Total financial liabilities		21,032	37,492	48,232	106,756	90,788
Total financial assets and liabilities		31,670	37,632	48,307	117,609	101,616
2024						
Financial assets						
Cash and cash equivalents	5a	1,751	–	–	1,751	1,751
Receivables	5b	9,216	19	6	9,241	9,210
Other financial assets	5c,6a	26	118	105	249	249
Total financial assets		10,993	137	111	11,241	11,210
Financial liabilities						
Payables	8a	13,344	7,563	8,912	29,819	11,574
Current borrowings	8b	5,260	–	–	5,260	5,260
Non-current borrowings	8b	2,500	26,571	56,815	85,886	85,886
Lease liabilities	16b	104	181	–	285	285
Total financial liabilities		21,208	34,315	65,727	121,250	103,005
Total financial assets and liabilities		32,201	34,452	65,838	132,491	114,215

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

	2025		2024	
	Weighted Avg Interest Rate \$ '000	Carrying Value \$ '000	Weighted Avg Interest Rate \$ '000	Carrying Value \$ '000
Other variable rates	5.50%	17,023	6.06%	22,285
Fixed interest rates	3.66%	58,887	3.79%	69,146
		75,910		91,431

Net fair value

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments (continued)

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and 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 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
2025			
Current (not past due)	0.0%	497	–
Past due 1-30 days	0.2%	120	–
Past due 31-60 days	0.6%	43	–
Past due 61-90 days	2.2%	9	–
Past due 91 days +	9.3%	123	11
		792	11
2024			
Current (not past due)	0.2%	2,219	4
Past due 1-30 days	0.9%	671	6
Past due 31-60 days	2.7%	112	3
Past due 61-90 days	8.0%	16	1
Past due 91 days +	16.3%	41	7
		3,059	21

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments (continued)

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

	2025 \$ '000	2024 \$ '000
As at 1 July	21	12
Provisions	13	23
Write-off	(22)	(14)
As at 30 June	12	21

Note 13. Capital expenditure and investment property commitments

	2025 \$ '000	2024 \$ '000
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Capital commitments

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

Land	143	1,080
Buildings	300	166
Infrastructure	5,352	2,255
Plant and equipment	137	1,352
Stormwater	537	146
	6,469	4,999

These expenditures are payable:

Not later than one year	6,469	4,999
	6,469	4,999

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14. Financial indicators

\$ '000	Amounts 2025	Indicator 2025	Indicators 2024	Indicators 2023
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Financial Indicators overview

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	21,772			
Total operating income	162,101	13.4%	(0.5)%	12.8%

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

Adjusted Operating Surplus Ratio

Operating surplus	5,872			
Total operating income	146,201	4.0%	5.5%	2.7%

2. Net Financial Liabilities Ratio

Net financial liabilities	92,538			
Total operating income	162,101	57%	84%	75%

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	101,719			
Total operating income	146,201	70%	79%	96%

3. Asset Renewal Funding Ratio

Asset renewals	22,514			
Infrastructure and Asset Management Plan required expenditure	28,883	78%	114%	65%

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 2025

Note 15. Uniform presentation of finances

	2025 \$ '000	2024 \$ '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	113,073	102,176
Statutory charges	4,011	3,034
User charges	4,634	4,161
Grants, subsidies and contributions - capital	6,719	8,789
Grants, subsidies and contributions - operating	31,570	5,290
Investment income	199	319
Reimbursements	1,353	1,123
Other income	542	467
Total Income	162,101	125,359

Expenses

Employee costs	(50,877)	(46,249)
Materials, contracts and other expenses	(50,040)	(45,385)
Depreciation, amortisation and impairment	(34,074)	(30,173)
Finance costs	(2,739)	(3,695)
Net loss - equity accounted council businesses	(2,599)	(496)
Total Expenses	(140,329)	(125,998)

Operating surplus / (deficit)

Net timing adjustment for general purpose grant funding	(9,181)	15,345
Less: grants, subsidies and contributions - capital	(6,719)	(8,789)
Adjusted Operating surplus / (deficit)	5,872	5,917

Net outlays on existing assets

Capital expenditure on renewal and replacement of existing assets	(23,618)	(23,577)
Finance lease payments for right of use assets on existing assets	(116)	(93)
Add back depreciation, amortisation and impairment	34,074	30,173
Add back proceeds from sale of replaced assets	1,104	934
	11,444	7,437

Net outlays on new and upgraded assets

Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(30,326)	(21,516)
Finance lease payments for right of use assets for new and upgraded assets	(62)	(15)
Add back grants, subsidies and contributions - capital new/upgraded	6,719	8,789
Add back amounts received specifically for new and upgraded assets	7,110	8,024
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	780	571
	(15,779)	(4,147)

Annual net impact to financing activities surplus/(deficit)

	1,537	9,207
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Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 16. Leases

(i) Council as a lessee

Terms and conditions of leases

Building

Community building leases include the 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
2025			
Opening balance	41	240	281
Additions to right-of-use assets	5	128	133
Depreciation charge	(24)	(142)	(166)
Balance at 30 June	22	226	248
2024			
Opening balance	61	102	163
Additions to right-of-use assets	3	219	222
Depreciation charge	(23)	(81)	(104)
Balance at 30 June	41	240	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:

	2025 \$ '000	2024 \$ '000
Balance at 1 July	285	167
Additions	133	222
Accretion of interest	18	6
Payments	(180)	(110)
Balance at 30 June	256	285
Classified as:		
Current	147	104
Non-current	109	181

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 16. Leases (continued)

	2025	2024
	\$ '000	\$ '000

The maturity analysis of lease liabilities is included in Note 12.

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

Depreciation expense of right-of-use assets	166	104
Interest expense on lease liabilities	18	6
Total amount recognised in profit or loss	184	110

(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.

	2025	2024
	\$ '000	\$ '000

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

Not later than one year	1,170	913
Later than one year and not later than 5 years	2,282	994
Later than 5 years	1,956	174
	5,408	2,081

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 17. 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 (11.50% in 2024/25; 11.00% in 2023/24). 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 2023/24) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% (3% 2023/24) 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 2025

Note 18. Interests in other entities

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

	Council's Share of Net Income		Council's Share of Net Assets	
	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000

Council's share of net income

Joint ventures	(2,599)	(496)	16,492	16,969
Total Council's share of net income	(2,599)	(496)	16,492	16,969

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

	Principal Activity	2025	2024
		\$ '000	\$ '000
Northern Adelaide Waste Management (NAWMA)	Waste Management	4,112	4,138
Gawler River Flood Management Authority (GRFMA)	Floodplain Management	12,380	12,831
Total carrying amounts - joint ventures and associates		16,492	16,969

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 34.37% equity interest in NAWMA for the year ended 30 June 2025 (2024: 33.92%). NAWMA has borrowings of \$5.05million (2024: \$7.21million) as at 30 June 2025. The City of Playford's share of borrowings is \$1.74million (2024: \$2.45 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 29.56% equity interest in GRFMA as at 30 June 2025 (2024: 30.33%).

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2025	2024	2025	2024	2025	2024
Northern Adelaide Waste Management (NAWMA)	34.4%	33.9%	34.4%	33.9%	33.3%	33.3%
Gawler River Flood Management Authority (GRFMA)	29.6%	30.3%	29.6%	30.3%	17.0%	17.0%

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 18. 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)	
	2025 \$ '000	2024 \$ '000	2025 \$ '000	2024 \$ '000
Opening Balance	4,138	3,690	12,831	6,487
Share in Operating Result	(2,472)	(307)	(127)	(189)
Share in Amounts Received Specifically for New and Upgraded Assets	2,417	709	—	—
Share in Other Comprehensive Income	—	—	—	6,582
Adjustments to Equity	55	46	(324)	(49)
Share in Asset Disposal & Fair Value Adjustments	(26)	—	—	—
Council's equity share in the joint venture or associate	4,112	4,138	12,380	12,831

(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:

	2025 \$ '000	2024 \$ '000
Not later than one year	13,647	10,722
Later than one year and not later than 5 years	47,698	1,025
Later than 5 years	38,601	—
	99,946	11,747

Note 19. Non-current assets held for sale and discontinued operations

	2025 \$ '000	2024 \$ '000
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Carrying Amounts of Assets and Liabilities

Assets

Asset Held for Sale	362	362
Total assets	362	362
Net assets	362	362

This asset was previously classified as part of Land in Note 7.

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 2025

Note 20. 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 968 km of road reserves of average width 17.4 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 2025 the amount guaranteed was \$nil (2024: \$nil).

Council holds guarantee for certain procurement contracts. As at 30 June 2025 the amount held in guarantees was \$1.6M (2024: \$1.4M).

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, or the Council Assessment Panel may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of four (4) appeals against planning decisions made prior to reporting date. All known costs have been recognised for two (2) appeals. Two (2) appeals have yet to be resolved, and all known costs associated are yet to be determined. Council had notice of two (2) appeals against planning decisions lodged in the previous FY (23/24). These have now been resolved and all known costs have been recognised.

Note 21. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2025, 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 2025

Note 22. 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, 46 persons were paid the following total compensation.

	2025 \$ '000	2024 \$ '000
The compensation paid to key management personnel comprises:		
Short-term employee benefits	5,112	4,879
Termination benefits	37	15
Councillor Allowances	481	463
Total	5,630	5,357

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

Two 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 2025

Note 23. 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

Level 7, 420 King William Street
Adelaide SA 5000

AUSTRALIA

Tel: +61 8 7324 6000

Fax: +61 8 7324 6111

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 Vandeppear

Cr Shirley Halls

Cr Tanya Smiljanic

Cr Zahra Bayani

Other information

ABN: 99 397 793 662

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE 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 2025, 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 material accounting policy information and the declaration by those charged with governance.

In our opinion the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards, the *Local Government Act 1999*, and the *Local Government (Financial Management) Regulations 2011*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the 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

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the annual report Northern Adelaide Waste Management Authority, and Gawler River Floodplain Management Authority for the year ended 30 June 2025, but does not include the financial report and our auditor's report thereon.

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 Council determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the Financial Report

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

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

This description forms part of our auditor's report.

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BDO Audit Pty Ltd

A handwritten signature in blue ink, appearing to read 'Andrew Tickle'.

Andrew Tickle
Director

Adelaide, 31 October 2025

INDEPENDENT ASSURANCE REPORT OF 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 2024 to 30 June 2025 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 2024 to 30 June 2025.

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 management

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.

Inherent limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

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

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

BDO Audit Pty Ltd

A handwritten signature in blue ink that reads 'Andrew Tickle'.

Andrew Tickle

Director

Adelaide, 31 October 2025

General Purpose Financial Statements

for the year ended 30 June 2025

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 2025, 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: 7 October 2025



Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Centre
Level 7, 420 King William Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

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 2025, 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*.

A handwritten signature in blue ink, appearing to read 'Andrew Tickle', is written over a light blue horizontal line.

Andrew Tickle
Director

BDO Audit Pty Ltd

Adelaide, 7 October 2025



Corporate Governance Committee

2024/25 Annual Report

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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 2024 to 30 June 2025.

The Corporate Governance Committee fulfils the role of Council's audit and risk committee as required by Section 126 of the *Local Government Act 1999*. The Committee monitors the integrity of Council's financial statements, internal controls, audit and risk management systems and strategic management plans.

The Committee is made up of five members consisting of the Mayor, one Council Member and three Independent Members.

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 2024/25 financial year, the Committee's membership remained unchanged, with Council reappointing Mr Peter Brass as an Independent Member representative in February 2025. Mr Mark Labaz continues in the position of Presiding Member, as resolved by the Committee on 3 October 2023 (Resolution 5585).

Mayor Glenn Docherty continues his role as Mayor representative, with Cr Shirley Halls re-appointed as the Council Member representative in November 2024.

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	27 February 2024	31 March 2026
Mr Martin White	27 February 2024	31 March 2026
Mr Peter Brass	25 February 2025	31 March 2027 (reappointed – initial term expired on 31 March 2025)

Appointed Member	Endorsed by Council	Term Concludes
Mayor Glenn Docherty	29 November 2022	November 2026
Cr Shirley Halls	26 November 2024	November 2026
Cr Jane Onuzans (<i>Deputy</i>)	29 November 2022	30 November 2024

In November 2024, Council did not appoint a Deputy Member for the Corporate Governance Committee. Cr Onuzans' term concluded on 30 November 2024.

2. Role of the Committee

In accordance with Section 126 of the *Local Government Act 1999*, Council must have an audit and risk Committee. The Corporate Governance Committee is to provide independent assurance and advice to Council on accounting, financial management, internal controls, risk management and governance matters.

3. Charter review and update

The Charter was reviewed by Council in November 2024 to ensure it accurately reflects the role of the Committee and continues to meet legislative requirements. In January 2025, an amendment to the Charter was endorsed by Council, providing the Committee the ability to vary the meeting schedule to assist in ensuring scheduling conflicts and consideration of critical items could be managed effectively.

4. Meetings

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

During the 2024/25 period, the Committee held nine meetings with the average meeting lasting 1 hour and 18 minutes. In accordance with the Committee Charter, three of these meetings were held outside of the work plan schedule to consider critical items.

The Committee considered 41 reports and 12 informal discussion items from 1 July 2024 to 30 June 2025. The Committee went into confidence on thirteen occasions to discuss matters that the Committee considered necessary to consider in confidence. A list of items considered by the Committee is provided at Appendix 1.

4.1 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 October 2023 Corporate Governance Committee meeting, the Committee appointed Mr Mark Labaz as Presiding Member for a 2-year period.

4.2 Record of attendance

The below table provides the record of attendance for Corporate Governance Committee meetings (including Special meetings) held from 1 July 2024 to 30 June 2025.

Appointed Member	Total Number of Meetings	Attendance	Attendance Rate
Mr Mark Labaz	9	9	100%
Mr Martin White	9	8	88.88%
Mr Peter Brass	9	8	88.88%
Mayor Glenn Docherty	9	8	88.88%
Cr Shirley Halls	9	9	100%
Cr Jane Onuzans (Deputy Member until 30 November 2024)	0	0	N/A

During this period, the Deputy Member was not required to attend any meetings where the Mayor, or appointed Council Member were unable to attend.

4.3 Administration support

An Executive Officer 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 this position during 2024/25.

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 and ensuring minutes are publicly available within five days of the meeting in accordance with the requirements under the *Local Government Act 1999*.

5. 2024/25 Self-assessment

In accordance with the Committee's Charter, members undertook their annual self-assessment for the 2024/25 financial year in August 2025 to assess the ongoing role and effectiveness of the Committee and to report any recommendations to Council as required.

Members of the Executive team were invited to undertake the self-assessment to provide feedback on the performance of the Committee.

All Committee members completed the self-assessment in accordance with 11.1 of the Charter. Three members of the Executive team also completed the assessment.

Activities of the Committee as outlined in the Terms of Reference in the Corporate Governance Committee Charter and a summary of feedback provided via the self-assessment are provided below.

The self-assessment responses are positive with majority of responses rated 'strongly agree' or 'agree'.

A breakdown of the survey responses is provided in Appendix 2.

5.1 Committee members and meetings

Self-Assessment feedback:

- All respondents strongly agreed that the Committee has a sufficient understanding of Council's business to effectively perform its responsibilities. Respondents also strongly agreed that meeting agendas and supporting papers are clear, comprehensive and of sufficient quality to enable informed decision-making.
- The diverse skill mix of the independent Committee members, covering finance, risk management, corporate governance, policy and audit, was noted as a key strength that supports effective Committee performance.
- While no formal training or development opportunities were provided to the Committee during the reporting period, the majority of respondents agreed that Committee Members continue to maintain relevant skills, knowledge and experience.

On average, 89% of respondents expressed strong agreement in this area.

5.2 Committee planning and reporting

At each meeting, the Committee reviewed the work plan which outlines the priorities and objectives guiding the activities of the Committee. In November 2023, following the introduction of new reporting requirements as part of legislative reform, the Committee commenced providing a Communique to Council after each meeting. The Communique summarises the Committee's work during the period preceding the meeting and the key outcomes of the meeting.

Self-Assessment feedback:

- 87.5% of respondents strongly agreed that the Committee's work plan sets out achievable priorities and objectives for the year, with good progress made against the plan.
- All respondents agreed or strongly agreed that recommendations and decisions were monitored, actioned and implemented within agreed timeframes.

The Committee reviews and adjusts its work plan at each meeting to ensure objectives and priorities continue to be met. Looking ahead, the Committee will seek feedback from Council on the usefulness and content of the Communiques to ensure they remain relevant and informative.

5.3 External audit

In October 2024, the Committee met in confidence with the External Auditor, without staff present, to discuss the auditor's remit and matters arising from the external audit process.

During the same month, the Committee also considered Council's contract with the External Auditor in confidence and subsequently made a recommendation to Council regarding the terms of the contract renewal.

The Committee received the External Audit Plan for the 2024/25 financial year from representatives of BDO in preparation for the interim audit scheduled for March 2025. At its February 2025 meeting, the Committee sought clarification on the internal controls risk assessment, provided feedback on the proposed audit scope and formally endorsed the Audit Plan.

In addition, the Committee reviewed Council's 2023/24 annual financial statements, questioning both the External Auditor and management to ensure the statements accurately presented Council's financial position prior to adoption by Council.

Self-Assessment feedback:

- All respondents strongly agreed that the annual financial reports comply with applicable legislation and Australian Accounting Standards and are supported by appropriate management sign-off on the financial statements.

- All respondents agreed or strongly agreed that the Committee has reviewed the processes in place to ensure that financial information included in the annual report is consistent with the signed financial statements.

5.4 Internal audit

The Internal Auditor is responsible for developing a flexible annual strategic audit plan using appropriate risk and consequence-based methodology, including any risks or control concerns for the Committee to review and provide recommendations on any changes.

During the 2024/25 financial year, the Committee received several internal audit reports including financial controls, payroll project scope review and Software as a Service (SaaS) Audit Report.

Self-Assessment feedback:

- The majority of respondents strongly agreed that the Committee has reviewed and approved the internal audit plan.
- Whilst most respondents agreed or strongly agreed that the Committee reviews the effectiveness of the system for monitoring Council's compliance with relevant laws and regulations, one respondent disagreed.

Respondents noted that internal audit resources were sufficient, with bespoke audits outsourced to specialist providers. However, staff turnover and resource constraints have delayed the implementation and updating of the Risk Management Framework, limiting the Committee's opportunity to review and comment on its effectiveness. A respondent noted that the Committee has not yet been briefed on the system used to monitor Council's compliance with relevant laws and regulations and is therefore unable to comment on its effectiveness.

5.5 Other matters

During the 2024/25 financial year, the Committee reviewed and provided feedback on two Prudential Management reports prepared in accordance with Section 48 of the *Local Government Act 1999*, commending staff on the quality of the reports.

The Committee also reviewed several Council policies and procedures providing input and making recommendations that were subsequently endorsed by Council.

The Committee engaged in detailed discussion on the proposed Fraud and Corruption Control Policy and accompanying Guideline, providing amendments and feedback to assist administration in further defining reporting mechanisms prior to considering the Policy for endorsement.

Advice was also provided to Council to support the preparation of the 2025/26 Annual Business Plan, including detailed feedback on financial sustainability. The Committee recommended a proposed funding pathway, highlighted key financial assumptions and

identified cost pressures to assist Council's consideration of the draft Annual Business Plan and Long Term Financial Plan.

At the 22 April 2025 Ordinary Council meeting, Mr Mark Labaz addressed the Chamber on the draft 2025/26 Annual Business Plan and Budget, Long Term Financial Plan and Strategic Asset Management Plan for public consultation. The Committee made a recommendation supporting the proposed rate rise prior to Council's endorsement of public consultation.

Self-Assessment feedback:

- 87.5% of respondents strongly agreed that the Committee reviewed and provided commentary on Prudential Management reports prepared in accordance with Section 48 of the *Local Government Act 1999*.
- All respondents strongly agreed that the Committee demonstrates a thorough understanding of Council's strategic management plans including the Annual Business Plan and provides informed review and recommendations on the sustainability of Council's financial performance, taking into account Council's financial indicators.

5.6 Committee feedback

The Committee was provided the opportunity to reflect on its work over the 2024/25 financial year, including identifying areas that could strengthen its effectiveness, recognising work that has been particularly valuable, and noting areas for improvement. A summary of the feedback is provided below.

Aspects of the Committee's work that have been most effective or valuable:

- Review of the 2025/26 Long Term Financial Plan and draft Annual Business Plan.
- Keeping the Council finances on track with the agreed Annual Business Plan.
- Review of policies.
- Examination of audit results, including significant adjustments, uncorrected misstatements and any difficulties or unresolved disagreements with management.
- Review of Prudential Reports.
- Cyber Security incident updates.
- Receiving CEO updates, which have been highly valuable in understanding the organisation's risks and challenges.
- Providing advice on the Strategic Risk Register and advising on the CBD strategy.
- Overseeing the External Audit tender process.
- Committee Members consistently asking insightful questions to understand and assess Council's risk environment.

Aspects of the Committee's work that were less effective or could have been managed better:

- Provision of advice in respect to the Risk Management Framework and Strategic Risk Register was limited due to staff resourcing constraints.

Recommendations to strengthen the effectiveness of the Committee:

- Greater availability of Independent Committee Members to provide assistance on urgent matters as required, rather than waiting for scheduled meetings.
- Enhanced use of the Committee in considering commercial property-related matters during negotiation and consideration stages.
- Consideration of how quarterly financial reviews could be brought to the Committee prior to review by Council.
- Flexibility to amend meeting dates to avoid clashes with other Committee meetings.

In January 2025, Council endorsed an amendment to the Committee Charter enabling the Committee to vary its meeting schedule to better manage scheduling conflicts and ensure timely consideration of critical items.

Appendix 1 | 2024/25 Committee Agenda Items

Meeting Date	Report Title	Report Type
August 2024	Asset Management Policy and Procedure	Decision Report
August 2024	Corporate Governance Committee Work Plan	Information Report
August 2024	Corporate Governance Committee Self-Assessment 2023/24	Information Report
August 2024	Strategic Risk Register	Information Report
August 2024	Risk Assessment Supporting Documents	Information Report
August 2024	Business Continuity Exercise Report	Information Report
August 2024	Financial Controls Audit report	Information Report
August 2024	Content for Corporate Governance Communique	Informal Discussion
August 2024	Munno Para Prudential Report	Confidential Decision Report
August 2024	Chief Executive Officer Update	Confidential Information Report
October 2024	Adoption of 2023/24 Financial Statements	Decision Report
October 2024	Corporate Governance Committee Annual Report 2023/24	Decision Report
October 2024	Corporate Governance Committee Work Plan	Information Report
October 2024	2024/25 Insurance Portfolio	Information Report
October 2024	Risk Evaluation Action Plans Status Update	Information Report
October 2024	Rolling Revaluation Update	Information Report

Meeting Date	Report Title	Report Type
October 2024	Content for Corporate Governance Committee Communique	Informal Discussion
October 2024	External Audit Contract	Confidential Decision Report
October 2024	Findings of External Audit	Confidential Discussion Informal
November 2024 (Special)	Content for Corporate Governance Committee Communique	Confidential Discussion Informal
November 2024 (Special)	Cyber Security Incident Presentation	Confidential Discussion Informal
November 2024 (Special)	Cyber Security Incident Response	Confidential Information Report
December 2024	Content for Corporate Governance Committee Communique	Informal Discussion
December 2024	Corporate Governance Committee 2025 Meeting Schedule and Work Plan	Decision Report
December 2024	Corporate Governance Committee Work Plan	Information Report
December 2024	Fraud and Corruption Control Policy	Decision Report
December 2024	Revaluation of Assets	Decision Report
December 2024	Risk Assessment Supporting Documents	Information Report
December 2024	Strategic Management Plan Asset Audit Report	Information Report
December 2024	Strategic Risk Report – November 2024	Information Report
December 2024 (Special)	Riverlea Community Land Management Plan	Confidential Decision Report
February 2025	External Auditor Draft Audit Plan 2024/25	Decision Report

Meeting Date	Report Title	Report Type
February 2025	Mid-Year Review – End of Year Forecast	Decision Report
February 2025	Corporate Governance Committee Work Plan	Decision Report
February 2025	Content for Corporate Governance Committee Communique	Informal Discussion
February 2025	Chief Executive Officer Update	Confidential Information Report
February 2025	Long Term Financial Plan 2025/26	Confidential Informal Discussion
17 March 2025 (Special)	Prudential Report – CBD Strategy	Confidential Information Report
17 March 2025 (Special)	External Auditor Tender Process	Informal Discussion
1 April 2025	Corporate Governance Committee Work Plan	Decision Report
1 April 2025	Content for Corporate Governance Committee Communique	Informal Discussion
1 April 2025	Fraud and Corruption Control Policy	Decision Report
1 April 2025	2025 Confidential Orders Review	Decision Report
1 April 2025	2025/26 Draft Annual Business Plan and Long Term Financial Plan	Confidential Decision Report
1 April 2025	SAAS Audit Report	Information Report
1 April 2025	Payroll Project Scope Review Report	Information Report
6 May 2025	Corporate Governance Committee Work Plan	Decision Report
6 May 2025	Content for Corporate Governance Committee Communique	Informal Discussion

Meeting Date	Report Title	Report Type
6 May 2025	Audit Tender Evaluation Criteria	Informal Discussion
6 May 2025	Chief Executive Officer Update	Confidential Information Report
6 May 2025	Internal Audit Work Plan	Information Report
6 May 2025	Interim Audit Management Letter	Information Report
6 May 2025	Strategic Risk Report – April 2025	Information Report

Appendix 2 | 2024/25 Self-Assessment

Committee Members & Meetings

Question	Strongly disagree Below standard	Disagree Poor	Agree Good	Strongly agree Exceptional	Not Applicable this year
The Committee understands the Council's business sufficiently to enable the Committee to fulfil its responsibilities.	0.00%	0.00%	0.00%	100.00%	0.00%
The mix of skills on the Committee allows it to effectively perform its responsibilities.	0.00%	0.00%	25.00%	75.00%	0.00%
Committee members have maintained relevant skills/knowledge/experience and undertaken relevant training and development.	0.00%	0.00%	25.00%	62.50%	12.50%
The Committee meets frequently enough to be effective.	0.00%	0.00%	0.00%	100.00%	0.00%
Meetings have been conducted in accordance with the agenda issued and allow sufficient time to discuss complex, critical and confidential issues.	0.00%	0.00%	12.50%	87.50%	0.00%
Meeting agenda and supporting papers are of sufficient clarity and quality to make informed decisions.	0.00%	0.00%	0.00%	100.00%	0.00%

Question	Strongly disagree Below standard	Disagree Poor	Agree Good	Strongly agree Exceptional	Not Applicable this year
The Committee has received all information, presentations or explanations it considers necessary to fulfill its responsibilities.	0.00%	12.50%	0.00%	87.50%	0.00%
Meetings have been conducted to allow Committee members to raise any issue they believe relevant and allow for open, frank and robust discussion of all matters raised.	0.00%	0.00%	0.00%	100.00%	0.00%

Committee Planning & Reporting

Question	Strongly disagree Below standard	Disagree Poor	Agree Good	Strongly agree Exceptional	Not Applicable this year
The Committee work plan sets out achievable priorities and objectives for the year with appropriate progress against the work plan being achieved.	0.00%	0.00%	12.50%	87.50%	0.00%
Committee recommendations/decisions and agreed actions are monitored and have been implemented within agreed timeframes.	0.00%	0.00%	50.00%	50.00%	0.00%
The Committee reported to Council after each meeting summarising the work of the Committee during the period preceding the meeting and the outcomes of the meeting.	0.00%	0.00%	0.00%	100.00%	0.00%

External Audit

Question	Strongly disagree Below standard	Disagree Poor	Agree Good	Strongly agree Exceptional	Not Applicable this year
The Committee is satisfied that annual financial reports comply with applicable legislation and Australian accounting standards and are supported by appropriate management sign-off on financial statements.	0.00%	0.00%	0.00%	100.00%	0.00%
The Committee has reviewed the findings of the interim and annual audits with the external auditor.	0.00%	0.00%	12.50%	87.50%	0.00%
The Committee has reviewed the external auditor's management letter and monitored the implementation of recommendations by management.	0.00%	0.00%	25.00%	75.00%	0.00%
The Committee has reviewed the external audit opinion, including whether appropriate action has been taken in response to audit recommendations and adjustments.	0.00%	0.00%	12.50%	87.50%	0.00%
The Committee has considered contentious financial reporting matters in conjunction with management and external auditors.	0.00%	0.00%	12.50%	75.00%	12.50%

Question	Strongly disagree Below standard	Disagree Poor	Agree Good	Strongly agree Exceptional	Not Applicable this year
The Committee has reviewed the processes in place to ensure financial information included in the annual report is consistent with the signed financial statements.	0.00%	0.00%	0.00%	100.00%	0.00%
The Committee has met with the external auditor on at least one occasion on a confidential basis, with a majority of Committee members present and no members/employees of the council present (other than council members who are members of the Committee).	0.00%	0.00%	0.00%	100.00%	0.00%

Internal Audit

Question	Strongly disagree Below standard	Disagree Poor	Agree Good	Strongly agree Exceptional	Not Applicable this year
The Committee has reviewed and approved the internal audit plan.	0.00%	0.00%	12.50%	87.50%	0.00%
The Committee considers the internal audit resources were adequate for the completion of the internal audit program.	0.00%	0.00%	25.00%	75.00%	0.00%
The Committee has monitored the implementation of internal audit recommendations and obtained all information and/or explanations it considers relevant to the progress or implementation of audit recommendations.	0.00%	0.00%	37.50%	62.50%	0.00%

Question	Strongly disagree Below standard	Disagree Poor	Agree Good	Strongly agree Exceptional	Not Applicable this year
The Committee considers the audit reports provided as appropriate for the business needs of the Council and: a) The reports were structured, concise and constructive	0.00%	0.00%	25.00%	75.00%	0.00%
b) The recommendations provided were realistic and resulted in improvements to current procedures	0.00%	0.00%	25.00%	75.00%	0.00%
c) The conclusions reached were adequately supported by relevant evidence and reflected a realistic understanding of the area under review	0.00%	0.00%	25.00%	75.00%	0.00%
The Committee adequately understands and reviews the Council's risk management framework and whether an effective approach is being followed to manage major risks.	0.00%	0.00%	25.00%	75.00%	0.00%
The Committee adequately understands and reviews the Councils financial reporting requirements.	0.00%	0.00%	0.00%	100.00%	0.00%
The Committee reviews the effectiveness of the system for monitoring Council's compliance with relevant laws and regulations.	0.00%	12.50%	25.00%	62.50%	0.00%

Question	Strongly disagree Below standard	Disagree Poor	Agree Good	Strongly agree Exceptional	Not Applicable this year
The Committee understands and reviews management's systems and arrangements for maintaining effective internal controls.	0.00%	0.00%	12.50%	87.50%	0.00%
The Committee has reviewed the annual report prepared by the CEO in relation to policies and processes adopted to evaluate and improve effectiveness of internal control practices/procedures.	0.00%	0.00%	50.00%	50.00%	0.00%

Other matters

Question	Strongly disagree Below standard	Disagree Poor	Agree Good	Strongly agree Exceptional	Not Applicable this year
The Committee reviewed and provided comment on any Prudential Management reports prepared in accordance with section 48 of the <i>Local Government Act 1999</i> .	0.00%	0.00%	12.50%	87.50%	0.00%
The Committee appropriately proposed and reviewed the exercise of powers under section 130A (Other Investigations) of the <i>Local Government Act 1999</i> .	0.00%	0.00%	12.50%	25.00%	62.50%

Question	Strongly disagree Below standard	Disagree Poor	Agree Good	Strongly agree Exceptional	Not Applicable this year
The Committee reviewed and provided feedback on relevant policies and procedures.	0.00%	0.00%	12.50%	87.50%	0.00%
The Committee understands and reviews Council's strategic management plans including the Annual Business Plan, and review and provide recommendations on the sustainability of Council's financial performance considering Council's financial indicators.	0.00%	0.00%	0.00%	100.00%	0.00%





Annual Report
2024-2025



**Reduce.
Recycle.
Reuse.
Refresh.
Repeat.**

Our culture, our community, our commitment.



Food and Garden Organics

99,716

FOGO BINS

within our
Constituent Councils

41,139

TONNES

of organic material recovered
and processed by Peats and IWS



28,115

TONNES

of kerbside FOGO material
collected from residents

13,204

TONNES

collected via our RRCs
and processed by Peats and IWS



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ABOUT NAWMA

Northern Adelaide Waste Management Authority (NAWMA) is a regional subsidiary established under the Local Government Act 1999 (SA), owned by the Cities of Salisbury and Playford, and the Town of Gawler.

NAWMA is responsible for providing waste and resource recovery services to more than 124,000 households and a broad commercial customer base across northern Adelaide.

NAWMA operates a range of facilities including:

- Coordination of three-bin kerbside collection services (general waste, household recycling and green organics)
- On-demand hard waste collection service
- Operation of two (2) Resource Recovery Centres (Edinburgh North and Pooraka)
- Receival and processing of municipal waste at Edinburgh North Waste Processing Facility
- Operation of Uleybury Landfill (Balefill)
- Operation of Materials Recovery Facility, including newly commissioned Fibre Polishing Plant
- Facilitation of Community Chemical and Paint drop-off centre

Together, these services support the Authority's commitment to reducing waste to landfill and improving environmental outcomes across the region.

In addition to operational services, NAWMA works closely with its Constituent Councils and external stakeholders to provide strategic advice on waste management, recycling and circular economy initiatives. The education and community engagement programs aim to increase awareness and support behaviour change in waste and recycling practices.

NAWMA places a strong emphasis on customer experience, providing responsive, accessible services to residents and businesses. Through continuous improvement, digital tools and frontline support, NAWMA works to ensure that waste and recycling services are clear, consistent and easy to navigate for all users.

NAWMA continues to focus on delivering cost-effective, reliable and sustainable waste services. In doing so, the organisation maintains a strong governance framework and seeks to balance operational performance with environmental responsibility.

This Annual Report outlines the activities and performance of NAWMA during the 2024-2025 financial year, including updates on major projects, service outcomes and progress against key strategic objectives.

REPORT FROM THE Independent Chairperson



**Reduce.
Recycle.
Reuse.
Refresh.
Repeat.**

This report marks the end of my first full year as NAWMA Chairman. This 2024-2025 year has been a very busy period within NAWMA with new initiatives commenced, new projects completed, and a consistent growth in the number of customers we serve.

NAWMA has reached a stage where around 210,000 bins are lifted off the kerb every week and tipped into one of our trucks. That is a large number!

During the year, the number of properties we collect from rose at a rate of approximately 85 per week, reflecting the rate of housing growth in the northern Adelaide region. The State Government has designated large areas in the northern region for new housing development so we expect this flow of new properties to continue and potentially increase.

Very pleasingly, our newly enhanced Materials Recovery Facility (MRF) at Edinburgh now reduces contamination in our cardboard to less than 1% and in assorted paper to less than 2%. We sell the cardboard and the paper to the large paper processors in Australia and Asia for making new cardboard and paper products. With less contamination, our cardboard and paper is more attractive to the recyclers than from other sources. This is an excellent outcome!

Our MRF now handles the yellow bin recyclables from 26 Councils, including two in Victoria. It is

cheaper and a better service for Victorian Councils to bring its yellow bin recyclables to NAWMA. Amazing! That means that 21 other SA Councils, additional to our 3 Constituent Councils, bring their yellow bin collections to us.

We are proud of the good work and the high standard of service that our staff at the MRF and our Resource Recovery Centres and throughout NAWMA deliver. Well done, team!

We have not been without our challenges during the year:

- The fleet of trucks servicing our contract are ageing and have had their fair share of equipment failure, resulting in trucks being unavailable. Some temporary trucks have had to be obtained from other cities, as residents have noticed.
- The collection drivers are actually employed by our collection contractor, Veolia, and a level of industrial disputation arose over a potential change of employer when the current Veolia contract comes to an end.



2025 marks the end of a long period of landfill operations at Uleybury by NAWMA.

Reduce.
Recycle.
Reuse.
Refresh.
Repeat.



REPORT FROM THE Independent Chairperson



NAWMA is committed to improving resource recovery and recycling.

- Both these circumstances have resulted in many bins in several Council regions not being collected on time. This is frustrating for the residents and for NAWMA. I can assure you that our Board and management do the utmost to solve problems before disruption occurs and then to minimise such disruption if it eventuates.
- Our costs have gone up during the year more than CPI, and we have had to increase our charges for collection, processing and disposal of our red, yellow and green bin materials. This is disappointing but inevitable as our local economy reaches virtually full employment and our cost of energy and fuel responds to much larger forces globally and nationally.

On the plus side, our Landfill Alternative Project is progressing, albeit more slowly than the Board and the Constituent Councils would have liked. Announcements are likely in the next few months on the options that we are working on.

We decided to close our Uleybury Landfill and use a temporary arrangement with another landfill. This will save us a little bit of money, but it allows us sufficient time to do a good job at rehabilitating the Uleybury site. As a consequence, our baling of red bin waste has also ceased, and we will tidy up that site and return it to its owner. This marks the end of a long period of landfill operations by NAWMA which has been carried out by a dedicated team to a high standard. Good work!

The State released its Greater Adelaide Regional Plan (GARP) in March 2025, and NAWMA has an important role to provide a growing service to the northern growth areas. NAWMA will double in

size over the GARP's planning period. NAWMA is contributing to the "Eco-Precinct" concept being developed by the Councils to:

- better manage our waste
- improve our recovery and recycling
- manage our generation and consumption of energy
- manage our local water resources
- create economic growth and jobs for the region
- improve the use of productive and lifestyle land of the region.

NAWMA is not a Local Government. It is a business that is proudly owned by Local Government. Therefore, the Board and management of NAWMA must act as a business that delivers well priced services of best value to customers. In the years ahead, as climate change bites and economic growth occurs, our whole team is committed to delivering those services that provide value, but also to enhance the communities we serve.



Graham Dooley
Independent Chairperson

This Annual Report records details of the services we provide and the many initiatives we are taking, as well as our statutory report.

I commend this Annual Report to your reading.

REPORT FROM THE Chief Executive Officer



**Reduce.
Recycle.
Reuse.
Refresh.
Repeat.**

Over the past year, NAWMA has remained dedicated to delivering high-quality waste management and resource recovery services while driving innovative solutions for a cleaner, greener, and more sustainable community. Our commitment to environmental stewardship and operational excellence continues to underpin our work as we respond to growth, market changes, and community needs.

In 2025, we celebrated the on-time and on-budget commissioning of our Fibre Polishing Plant. This investment further strengthens the performance of our Material Recovery Facility (MRF), which processed 44,000 tonnes this year, enabling the production of higher-quality recyclable materials from household-collected streams.

NAWMA can now process clean cardboard for access to both domestic and international markets, reinforcing our role in the circular economy.

Despite these milestones, the year brought significant operational challenges following the award of the kerbside collection contract from Veolia to Solo Resource Recovery. While the transition was not yet implemented, the notification of change caused disruption within the existing driver pool, compounded by reliability issues associated with an ageing fleet. We acknowledge

the impact on service levels and remain focused on stabilising operations, restoring community confidence, and ensuring a smooth path forward.

On a positive note, we successfully awarded new contracts for the collection, treatment, and disposal of residual waste, the processing of organics, and the bulk transport of materials from NAWMA sites, critical elements of our long-term service delivery model.

We also recorded over 45,000 tonnes of Food Organics and Garden Organics (FOGO) collected, and over 41,000 hard waste collections, reflecting our community's strong participation in waste diversion programs.

NAWMA has formally commenced the process of permanently closing its landfill. This includes the installation of a final cap, gas and leachate control measures, and ongoing environmental monitoring.

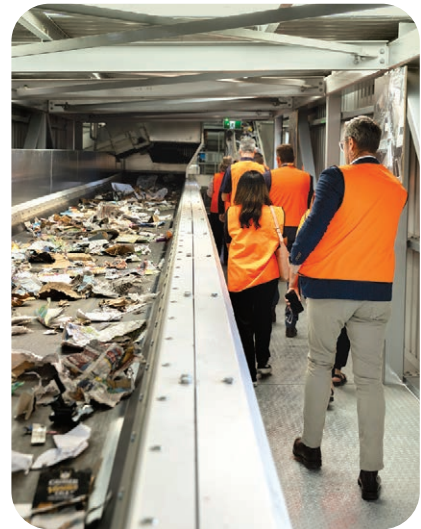


NAWMA's Material Recovery Facility (MRF) processed 44,000 tonnes this year.

**Reduce.
Recycle.
Reuse.
Refresh.
Repeat.**



REPORT FROM THE **Chief Executive Officer**



L In 2025, we celebrated the on-time and on-budget commissioning of our Paper Polishing Plant.

Our intent is to return the site to a natural state with bushland and grassland through recontouring and vegetation planting, while exploring future community and environmental uses for the land.

Our Renewable Energy Park, powered by landfill gas and 11,000 solar panels, generated 6 megawatt-hours (MW/hrs) of clean energy this year, contributing to South Australia's low-carbon future.

We continue to foster a strong safety culture, and I am proud of the efforts by all staff to protect one another and those visiting our sites. However, I remain deeply concerned about the increasing presence of lithium-ion batteries in bins, which pose significant fire risks to our collection vehicles, Resource Recovery Centres, and MRF. More must be done to educate the public and stop hazardous items entering the waste stream.

It is encouraging to see high levels of community engagement, to over 72,000 people visiting our Pooraka Resource Recovery Centre and over 69,000 at Edinburgh North, alongside continued participation in our education initiatives. We remain committed to delivering sustainability messaging across all demographics, age groups, and cultural backgrounds.

With significant housing growth forecast across the northern region in the next decade, NAWMA must continue leading through innovation. We are actively exploring new technologies and flexible solutions to manage emerging waste streams and increase material recovery.

Importantly, our long-term focus remains on delivering an alternative to landfill for residual waste. These projects are complex and require time and collaboration, but I am confident we are well-placed to bring forward a viable, sustainable, and cost-effective solution within the next 12 months.

NAWMA continues to be an exceptional place to work. We are committed to maintaining an inclusive and respectful environment for all staff. Our focus on culture, leadership, and feedback ensures that NAWMA remains an employer of choice in the waste and recycling sector.

Financially, NAWMA remains in a strong and stable position. Governance across our growing operational budget has been maintained through rigorous oversight, Board-led policy review, and transparent reporting aligned with our Business Plan.

As always, we are deeply grateful for the support of our stakeholders, our employees, Constituent Councils, residents, State Government partners, and industry peers. Together, we have navigated a year of transition, growth, and resilience. We look forward to continuing our shared journey towards a truly sustainable, safe, and circular future.



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) Members – three (3) Members 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 2024-2025 financial year, in addition to three (3) Special meetings and several other matters being resolved by Circular Resolution outside of meeting frequency. The table below details Board Members attendance at the eight (8) meetings.



Mr Graham Dooley
**Independent
Chair**
8 of 8 meetings



Cr Isaac Solomon
**Deputy Chair
Town of Gawler**
5 of 8 meetings



Mr Charles Mansueto
City of Salisbury
8 of 8 meetings



Cr Chad Buchanan
City of Salisbury
5 of 8 meetings



Cr Kylie Grenfell
City of Salisbury
8 of 8 meetings



Cr Clint Marsh
City of Playford
7 of 8 meetings



Mr Sam Green
City of Playford
6 of 8 meetings



Cr Shirley Halls^{\$}
City of Playford
3 of 4 meetings



Mr David Kerrison[†]
City of Playford
3 of 4 meetings



Mr Andrew Goodsell[^]
Town of Gawler
2 of 3 meetings



Cr Mick Launer
Town of Gawler
6 of 8 meetings



Mr Chris Cowley[&]
Town of Gawler
5 of 5 meetings



^{\$} Cr Shirley Halls completed her term as Board Member in March 2025

[†] Cr David Kerrison commenced his term as Board Member in March 2025

[^] Mr Goodsell completed his term as Board Member in November 2024

[&] Mr Cowley commenced his term as Board Member in November 2024





Deputy Board Directors[@]

Member	Council	Meetings
Ms Janey Mitson	City of Playford	2 of 2
Cr Marilyn Baker	City of Playford	
Mr John Harry	City of Salisbury	1 of 1
Cr Moni Mazzeo	City of Salisbury	

Member	Council	Meetings
Cr Shiralee Reardon	City of Salisbury	
Mr Jack Darzanos	Town of Gawler	1 of 1
Cr Nathan Shanks	Town of Gawler	1 of 1
Mr Andrew Goodsell	Town of Gawler	

[@] Deputy Board Directors only attend meetings as required

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 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 four (4) formal meetings over the 2024-2025 financial year, 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
2 of 2 meetings



Mr Roberto Bria[#]
Independent Chair
1 of 1 meetings



Mr Craig Johnson[†]
Acting Independent Chair
4 of 4 meetings



Ms Claudia Goldsmith[%]
Independent Member
1 of 2 meetings



Mr Martin White[‡]
Independent Member
2 of 2 meetings



Mr Charles Mansueto
Board Member
4 of 4 meetings



Cr Kylie Grenfell
Board Member
4 of 4 meetings



Mr Graham Dooley
Ex-Officio Member
2 of 4 meetings

^{*}Mr Labaz completed his term as Independent Chairperson in January 2025.

[#]Mr Bria commenced his term as Independent Chairperson in January 2025 and concluded this term in April 2025.

[%]Ms Goldsmith completed her term as Independent Member in December 2024.

[†]Mr Johnson assumed the role of Acting Independent Chair in April 2025 (previously holding the role of Deputy Chair).

[‡]Mr White commenced his term as Independent Member in January 2025.

The Audited Financial Statements for the year ended 30 June 2025 are provided from page 20.

Resource Recovery Centres



NAWMA operates two high-performing Resource Recovery Centres (RRCs) located in Adelaide's northern region; Edinburgh North and Pooraka. Open to the public and small commercial contractors seven days a week, these Centres are vital community assets that promote responsible waste management, increase diversion from landfill, and provide access to a wide range of recycling services.

Edinburgh North Resource Recovery Centre

Located on Bellchambers Road, Edinburgh North offering multiple services under one roof:

- A drive-through undercover facility for materials recovery;
- A Salvage and Save retail outlet operated by MOBO, a not-for-profit disability employment enterprise; and
- A Container Deposit Return service run by Scouts SA.

In collaboration with Green Industries SA (GISA), this Centre also features a dedicated Household Chemical and Paint Drop-off area, providing South Australians with free and safe disposal of items such as paint, batteries, poisons, and pesticides.

Pooraka Resource Recovery Centre

Situated on Research Road, the Pooraka facility underwent a significant upgrade in August 2024 in partnership with City of Salisbury. The works improved safety and environmental compliance standards while enhancing the overall customer experience.

NAWMA's Resource Recovery Centres are more than drop-off points, they are community hubs

2024 - 2025 Statistics



141,699 Customers

Pooraka 72,642, Edinburgh North 69,057



16,770 Waste Tonnes diverted to alternative fuels

Pooraka 8,404, Edinburgh North 8,366



14,307 Mattress Units

Pooraka 4,721, Edinburgh North 9,586



6,004 Tyre Units

Pooraka 3,291, Edinburgh North 2,713



130 Paint Tonnes

Pooraka 52, Edinburgh North 78

that empower residents to actively participate in sustainable waste management and resource recovery.

By providing reliable, convenient, and innovative services, NAWMA continues to lead in reducing landfill dependence and supporting circular economy outcomes.



Our Pooraka Resource Recovery Centre underwent an upgrade enhancing the customer experience.



EACH YEAR NAWMA



Delivers services to
approximately

125,000

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 more than

41,000

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



Processes

52,000

tonnes of waste to
Uleybury balefill



Provides
employment
for over

100

people



Sorts

44,000

tonnes of recyclables



Provides more than

41,000

hard-waste services

Material Recovery Facility (MRF)



Commissioned in 2017, NAWMA's state-of-the-art Material Recovery Facility (MRF) remains at the heart of South Australia's circular economy. Located at NAWMA's Edinburgh site, the MRF processes yellow-lid kerbside recyclables not just from our three Constituent Councils, but also from 21 other councils across SA and Victoria.

In the 2024-2025 financial year, the facility processed more than 44,000 tonnes of recyclables, serving 24 metropolitan and regional South Australian councils and covering more than half of the state's households geographically. Materials sorted at the MRF include paper, cardboard, plastics, glass, aluminium and steel, each transformed into high-quality commodities ready for reuse and remanufacture. The MRF supports more than 50 local jobs, contributing to the regional economy while generating revenue that helps offset costs for Constituent Councils.

Innovation Highlight: Fibre Polishing Plant

A key achievement in 2024 was the successful construction and commissioning of NAWMA's Fibre Polishing Plant, made possible thanks to Federal and State Government funding. Operational since November 2024, this advanced facility significantly improves the quality and market value of recovered paper and cardboard from kerbside yellow-lid recycling bins. The Fibre Polishing Plant enables NAWMA to meet rising global environmental standards for recycled fibre, futureproofing operations and strengthening downstream markets for post-consumer packaging products.

2024 - 2025 Statistics



Servicing 24

Local Government Councils



14,057 Tonnes of non-recyclable residual waste diverted to alternative fuels



5,943 Tonnes of glass fines diverted from landfill and repurposed as a sand substitute



17,516 Tonnes of paper and cardboard recovered and reprocessed into new packaging



1,386 Tonnes of steel and aluminium recovered and recycled



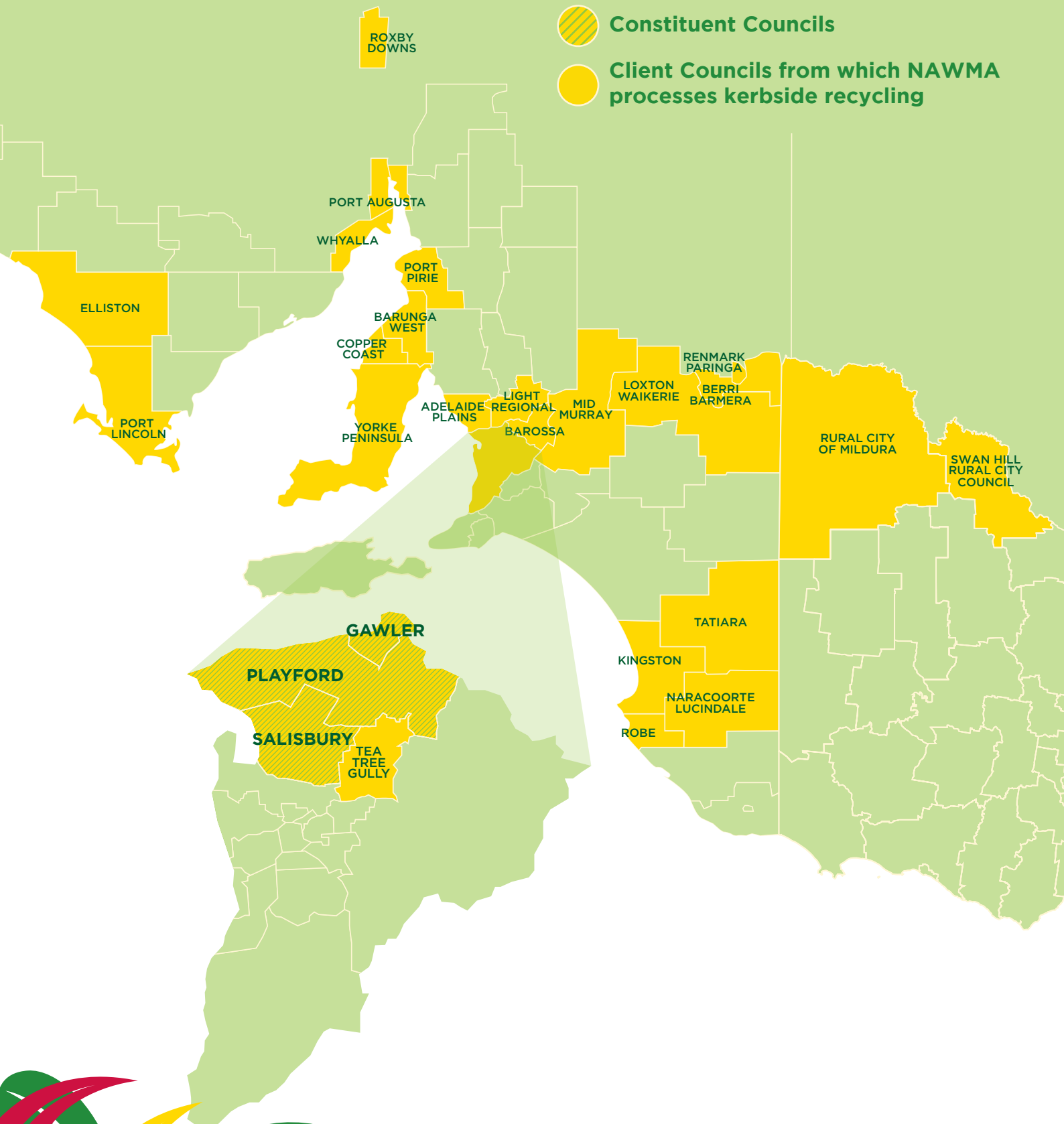
1,532 Tonnes of plastic containers and bottles recovered and recycled



NAWMA's Fibre Polishing Plant significantly improves the quality and market value of recovered paper.

NAWMA Services Map

NAWMA RECYCLING Constituent and Client Councils



Food and Garden Organics



NAWMA's opt-in Food and Garden Organics (FOGO) service continues to deliver strong environmental outcomes for residents of the three Constituent Councils.

This service enables the kerbside collection of food scraps and garden waste, which is transported to local processing facilities, Peats Soils and Garden Supplies and Integrated Waste Services (IWS). Once received, the organic material is converted into high-quality mulch and compost products, many of which are used in commercial agriculture, including vineyards and market gardens across South Australia.

These results highlight the continued success of the FOGO program in reducing landfill volumes, supporting South Australia's composting industry, and contributing to a more circular and sustainable economy.



2024 - 2025 Statistics



41,139 Tonnes of Organic material recovered

and sent for composting in SA
Of this...



28,115 Tonnes was collected through kerbside FOGO services

An additional...



13,204 Tonnes was received through NAWMA's Resource Recovery Centres (RRCs) for reprocessing



NAWMA collected 41,000 tonnes of Food Organics and Garden Organics (FOGO).



COUNCIL Tonnes Collected



2024 - 2025

Waste

Recycling

FOGO

Total



29,677

9,603

16,309

55,589



23,292

7,457

8,782

39,531



4,795

1,726

3,024

9,545

Total

57,764

18,786

28,115



2024 - 2025

Hard Waste
Tonnes

Hard Waste
Collections

Vouchers
Redeemed



1,398

13,928

6,894



1,555

13,210

4,968



201

1,793

411

Total

3,154

28,931

12,273

Uleybury Balefill and Renewable Energy Park



NAWMA's Uleybury Balefill and Renewable Energy Park remains a national first, combining solar energy and landfill gas extraction to generate renewable electricity for the local community.

The site features more than 11,000 solar panels and an integrated network of 27 vertical and multiple horizontal gas extraction wells located within the active cell area. In partnership with South Australian company Joule Energy, NAWMA continues to transform material once considered waste into a valuable renewable resource.

Closure and Transition Planning

The 2024-2025 financial year will mark the closure of the Uleybury Balefill site, with NAWMA commencing its landfill closure plan. This will include:

- Construction of a northern rock batter,
- Installation of landfill capping, and
- Implementation of a revegetation program in line with the sites Environmental Management Plan.

Following closure, residual waste will be diverted to Integrated Waste Services, while NAWMA progresses due diligence on long-term alternatives to landfill disposal in consultation with the Board and Constituent Councils.

Community Engagement

The Balefill Management Consultative Committee (BMCC), chaired in the 2024-2025 financial year by Cr Isaac Solomon (Town of Gawler), continues to provide an important forum for stakeholder engagement. The Committee includes

2024 - 2025 Statistics

51,545 Tonnes of material were landfilled
15% decrease compared to previous year*

820,693 Kilowatt hours of power generated via solar
down 15% year on year*

5,967,283 Kilowatt hours was generated from landfill gas
down 30% year on year*

6,796,967 Kilowatt hours combined total power generation
23% decrease from previous year*

*This decline aligns with broader waste reduction efforts and the site's progressive closure planning.

representatives from nearby properties, Constituent Councils, the Environment Protection Authority (EPA), and NAWMA, ensuring open communication on site operations. Meeting minutes and related documents are shared with local stakeholders, including the City of Playford.



The 2024-2025 financial year will mark the closure of the Uleybury Balefill site.



**Reduce.
Recycle.
Reuse.
Refresh.
Repeat.**



RESOURCE RECOVERY

Hard Waste Service

NAWMA continued to deliver a comprehensive hard waste service to all three Constituent Councils throughout the 2024-2025 financial year. The service remains highly valued by the community, with a total of 41,204 bookings recorded, representing a 5% increase in participation compared to the previous financial year.

The at-call collection model provides residents with flexibility, allowing them to schedule collections at a time convenient to their needs.

To support participation, NAWMA offers an SMS reminder service, which has proven effective in assisting residents to present their items on time for collection.

In addition to the collection service, residents can access hard waste drop-offs at NAWMA's two Resource Recovery Centres (RRCs). For convenience, drop-off codes can be issued in real time by the Customer Experience Team via mobile phone or generated directly by residents through the Self-Service Portal, as outlined in the Customer Experience report. In the 2024-2025 financial year, almost 12,500 vouchers were redeemed, a 3% increase on the previous financial year.

To further support equitable access, a free trailer hire service is available for residents without access to their own trailer. The 6x4 caged trailers, offered at both RRCs, enable residents to transport hard waste for drop-off under the program.

Together, these complementary services reflect

NAWMA's commitment to providing flexible, accessible, and efficient hard waste solutions that encourage waste diversion and responsible disposal.



The refurbished Pooraka Resource Recovery Centre is one of two Resource Recovery Centres (RRCs).

EDUCATION AND **Community Engagement**



**Reduce.
Recycle.
Reuse.
Refresh.
Repeat.**

With some team changes in 2024, in-person community engagement efforts were reduced in the first half of the 2024-2025 financial year. This period also saw a review of NAWMA's Education and Community Engagement programs to ensure the maximisation of reach and content quality across the region.

School Education

In the 2024-2025 financial year, NAWMA expanded its school education program through partnerships with Bin Thinking and KESAB, offering a suite of engaging, curriculum-aligned incursions for students from early learning to Year 10. A total of 47 sessions were delivered to 1,521 students and staff across 15 schools.

These sessions, fully subsidised for sites within NAWMA's Constituent Councils, focused on interactive and practical waste education.

Successful outcomes from these sessions included:

- Recycle Relays (KESAB): Students demonstrated a 30% improvement in correct sorting of 90 items during the session.
- Journey of My Food (KESAB): 100% of students correctly identified that food waste belongs in FOGO or compost following the session.
- Waste of Knowledge (Bin Thinking): Following the incursion, 97.5% of students indicated they knew batteries don't go in the yellow bin.



Over 100 Year 10 students from St Patricks Technical College visited the NAWMA Education Centre and participated in tours of the NAWMA MRF as part of their circular economy studies.



 A total of 47 education sessions were delivered to 1,521 students and staff across 15 schools.

Reduce.
Recycle.
Reuse.
Refresh.
Repeat.



EDUCATION AND Community Engagement

Community Engagement

2024-2025 Summary

Engagement Type	Sessions	Participants
Facility Tours	7	113
Presentations	12	214
Event Attendance	3	350
Workshops	5	63
Total	24	740

Community Engagement

In November 2024 the triennial kerbside audit was conducted, providing important data on composition and contamination rates for each of the three kerbside collection streams for NAWMA's three Constituent Councils. This data helps to inform future services and educational programs.

Between January and June 2025, NAWMA delivered 24 face-to-face sessions, engaging directly with 740 residents. These included facility tours, presentations, events, and workshops.

Five presentations were tailored specifically for culturally and linguistically diverse (CALD) community groups and delivered with interpreter support (Vietnamese, Nepalese, Bosnian, and Arabic), in collaboration with local community centres. To measure effectiveness, the 'mini bin game' was used before and after sessions. Results showed a 34% increase in understanding of correct kerbside bin sorting following these sessions.

Communication & Advt.



LinkedIn: +200 new followers

Highlights included the Fibre Polishing Plant launch, Waste Facility closure tribute, and Staff Spotlights.



Facebook: Doubled followers to 3,000+

Average post reach 25,000.



New formats explored

(GIFs, TikToks, paid ads) were explored and received high engagement (up to 120,000 views, 100+ shares).



NAWMA News: ~3,500 subscribers

Receive biannual updates via electronic direct mail.

The NAWMA Community Engagement Team attended three local events in the 2024-2025 financial year - Harmony Day, The Hive Community Hub Launch, and Salisbury Community Family Fun Day.

Communications & Advertising

In early 2025, NAWMA engaged external consultancy Kommunikate to undertake a review of the existing communication and advertising methods used by NAWMA and provide recommendations for improved communication and reach. The findings are now informing NAWMA's 2025-26 Communications and Advertising Action Plan.



EDUCATION AND

Community Engagement



**Reduce.
Recycle.
Reuse.
Refresh.
Repeat.**

The mobile static display board was circulated at five public sites for a combined 10 weeks.

Displays included translated Bin Guides in Vietnamese, Khmer, Hazaragi, and Arabic. Two banners were developed and displayed in prominent public areas – one highlighting the dangers of batteries in bins (located for 10 weeks at the Mawson Lakes interchange), and the other promoting food scraps in the FOGO bin (located at the Adelaide Road entrance to Gawler).

In addition to utilising banners, Claude Media and Ooh Media were both engaged to run six bus shelter advertisements in high-visibility areas in Playford and Salisbury.

Each advertisement had an estimated daily reach of 27,000 per ad, with messaging focused on hard waste services, hazardous batteries and keeping recycling loose in the yellow bin.



NAWMA'S

Customer Experience

The 2024-2025 financial year was a challenging year for the Customer Experience Team, yet it was also defined by a strong sense of camaraderie, collaboration and shared purpose. The team played a pivotal role in the successful integration of numerous new initiatives, with more projects underway.

A key achievement was the successful launch of the Self-Service Portal (SSP), giving residents greater flexibility to choose when to drop off items at the Resource Recovery Centres (RRCs).

The team also developed a suite of new email templates to improve access to information and make it easier for residents to complete requests. Among these is a dedicated welcome template for residents of the Town of Gawler, City of Playford and City of Salisbury, providing a clear and comprehensive guide to all waste-related services.

The website's chat function was also enhanced to provide automated responses tailored to user requests. Content created by the Customer Experience Team enables the system to quickly direct visitors to log a request or find information online. This upgrade has already driven an 80% increase in website chat interactions in the second half of the 2024-2025 financial year.

The chat service now also supports multiple languages, further improving accessibility for non-English speaking and reading residents.

2024 - 2025 Statistics



74,792 calls

Direct or via our Constituent Councils



3,062 web chats

Via our website chat module



51,429 emails

Sent from our website

Looking ahead to the 2024-2025 financial year, the team plans to expand the services available through the Self-Service Portal and explore the integration of artificial intelligence to complement the skills of the existing team. These enhancements will contribute to strengthen NAWMA's ability to deliver the high level of service the community has come to expect.

AUDITED Financial Report

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NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Annual Financial Statements

Financial year ended 30 June 2025

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 2025 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.

A blue ink signature of Toby Terlet.

Toby Terlet
Chief Executive Officer

Date: 25/9/25

A blue ink signature of Graham Dooley.

Graham Dooley
Chairperson

25/9/25



Financial Statements 2024-2025

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
INCOME			
User charges	2	50,005	46,281
Grants, subsidies and contributions - operating		-	66
Investment income	2	262	536
Other	2	92	171
Total Income		50,359	47,054
EXPENSES			
Employee costs	3	4,938	4,688
Materials, contracts & other expenses	3	45,459	39,635
Finance costs	3	473	537
Depreciation, amortisation & impairment	3	6,682	3,101
Total Expenses		57,552	47,961
Operating Surplus / (Deficit)		(7,193)	(907)
Asset disposal & fair value adjustments	3	(76)	-
Amounts received specifically for new/upgraded assets		7,034	2,090
NET SURPLUS / (DEFICIT)		(235)	1,183
Other Comprehensive Income			
Changes in revaluation surplus - property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income		(235)	1,183

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

Financial Statements 2024-2025



STATEMENT OF FINANCIAL POSITION

for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	4	991	2,649
Trade & other receivables	4	4,513	4,523
Stock on Hand		135	119
Total Current Assets		5,639	7,291
Non-current Assets			
Property, Plant & Equipment	5	29,498	27,588
Total Non-current Assets		29,498	27,588
Total Assets		35,137	34,879
LIABILITIES			
Current Liabilities			
Trade & Other Payables	6	5,676	6,665
Provisions	6	574	546
Borrowings	6	2,203	2,803
Total Current Liabilities		8,453	10,014
Non-Current Liabilities			
Borrowings	6	2,842	4,409
Provisions	6	11,879	8,258
Total Non-current Liabilities		14,721	12,667
Total Liabilities		23,174	22,681
Net Assets		11,963	12,198
EQUITY			
Accumulated Surplus		10,913	11,148
Asset Revaluation Reserve		1,050	1,050
Total Equity		11,963	12,198

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



Financial Statements 2024-2025

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2025

	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
	\$'000	\$'000	\$'000
Balance at start of period - 1 July 2023	9,965	1,050	11,015
Net Surplus/ (Deficit) for Year	1,183	-	1,183
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Balance at end of period - 30 June 2024	11,148	1,050	12,198
Balance at start of period - 1 July 2024	11,148	1,050	12,198
Net Surplus/ (Deficit) for Year	(235)	-	(235)
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Balance at end of period - 30 June 2025	10,913	1,050	11,963

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

Financial Statements 2024-2025



STATEMENT OF CASH FLOWS

for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts from customers		50,411	46,377
Investment receipts		262	536
Operating payments to suppliers & employees		(47,757)	(43,467)
Finance payments		(257)	(313)
Net Cash provided by (or used in) Operating Activities	7	2,659	3,133
CASH FLOWS FROM INVESTING ACTIVITIES			
Amounts specifically for new or upgraded assets		6,072	2,090
Sale of surplus assets	3	7	-
Expenditure on renewal/replacement of assets		(26)	(197)
Expenditure on new/upgraded assets		(8,048)	(9,537)
Net Cash provided by (or used in) Investing Activities		(1,995)	(7,644)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		-	-
Repayments of Borrowings		(1,238)	(1,190)
Repayment of lease liabilities		(1,084)	(1,492)
Net Cash provided by (or used in) Financing Activities		(2,322)	(2,682)
Net Increase (Decrease) in cash held		(1,658)	(7,193)
Cash & cash equivalents at beginning of period	7	2,649	9,842
Cash & cash equivalents at end of period	7	991	2,649

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



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

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 2025

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	2 to 20 years
Buildings	30 to 50 years
Waste Processing 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 & Building 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 2025

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 (11.5% in 2024/25; 11% in 2023/24). 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 2025

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 WSP Australia Pty Ltd as at 30 June 2025.

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.

As at 30 June 2025, the Uleybury landfill site ceased to operate and accept waste. As from 30 June 2025, all amendments to the landfill liabilities will be recognised directly through profit and loss given that all landfill remediation non-current assets have been fully amortised in FY25 to recognise that no waste disposal airspace volume remains available as at 30 June 2025.

As a result of the landfill liability assessment completed as at 30 June 2025, the Authority has recorded an increase in the landfill capping and post closure estimates totalling \$3.486 million which has been recognised in Note 3 as an expense (non-cash) and Note 6 of the financial statements.

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.



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

13 Related Party Transactions – Services Provided by Member Councils to the Authority

The Authority has 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.

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.

Financial Statements 2024-2025



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 2 - INCOME

	Notes	2025 \$'000	2024 \$'000
USER CHARGES			
Waste Management Operations		50,005	46,281
		50,005	46,281
INVESTMENT INCOME			
Interest Income: Local Government Finance Authority		73	347
Rental income		189	189
		262	536
OTHER INCOME			
Promotional Income		92	171
		92	171

Note 3 - EXPENSES

EMPLOYEE COSTS

Salaries and Wages		3,796	3,673
Employee leave expense		432	465
Superannuation		471	394
Workers' Compensation Insurance		148	82
Other		91	74
		4,938	4,688

MATERIALS, CONTRACTS & OTHER EXPENSES

Auditor's Remuneration			
Auditing the financial reports		17	18
Other Services		-	-
Board & Audit & Risk Committee costs		103	73
Lease costs		49	141
Bank Fees		48	53
Landfill Royalty		117	123
Contractors		31,261	29,282
Electricity		362	275
Environmental Protection Agency Levy		8,034	8,063
Fuels & Oils		232	255
Professional services		346	234
Landfill Provision Movement	1.8, 6	3,486	-
Administration & Other Expenses		1,404	1,118
		45,459	39,635



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 3 - EXPENSES (cont)

	Notes	2025 \$'000	2024 \$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Waste Processing Facility		110	106
Uleybury Landfill Plant & Equipment		13	10
Education Program Plant & Equipment		-	-
Office Furniture & Equipment		14	16
Property & Improvements		34	-
Landfill Cell Stage Three		875	151
Landfill Capping Stage Three		1,601	200
Post Closure Rehabilitation		1,530	220
Buildings		142	104
Material Recovery Facility		555	491
Right-of-use-assets		1,392	1,518
Right-of-use-assets Restoration		276	276
Operating Equipment		140	9
		6,682	3,101
FINANCE COSTS			
Interest on Loans and Overdraft		127	172
Interest on Leases		155	177
Unwinding of present value discounts		191	188
		473	537
ASSET DISPOSALS			
Proceeds from disposal		7	-
Less: Carrying amount of assets sold		(83)	-
Gain (Loss) on disposal		(76)	-
Note 4 - CURRENT ASSETS			
CASH & CASH EQUIVALENTS			
Cash on Hand and at Bank		188	274
Deposits at Call		803	2,375
		991	2,649
TRADE & OTHER RECEIVABLES			
Debtors - general		3,851	3,831
Accrued Revenues		505	243
Prepaid Expenses		157	449
Provision for Impairment		-	-
		4,513	4,523

Financial Statements 2024-2025



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 5 - PROPERTY, PLANT & EQUIPMENT

	2024 \$'000				2025 \$'000			
	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT
Land	3,365	-	-	3,365	3,365	-	-	3,365
Waste Processing Facility	-	3,305	(2,435)	870	-	2,977	(2,295)	682
Uleybury Landfill Plant & Equipment	-	2,100	(2,077)	23	-	2,096	(2,071)	25
Education Program Plant & Equipment	-	34	(32)	2	-	34	(32)	2
Office Furniture & Equipment	-	268	(207)	61	-	274	(221)	53
Property & Improvements	-	1,670	(1,553)	117	-	3,021	(1,587)	1,434
Landfill Cell Stage Three	-	3,084	(2,209)	875	-	3,084	(3,084)	-
Landfill Capping Stage Three	2,704	-	(1,103)	1,601	2,704	-	(2,704)	-
Post Closure Rehabilitation	3,487	-	(1,957)	1,530	3,487	-	(3,487)	-
Buildings	3,839	-	(1,035)	2,804	3,839	7,717	(1,177)	10,379
Material Recovery Facility	-	7,485	(3,697)	3,788	-	7,680	(4,252)	3,428
Right-of-use-assets	-	9,881	(7,302)	2,579	-	10,428	(8,534)	1,894
Right-of-use-asset Restoration	1,516	-	(1,102)	414	1,516	-	(1,378)	138
Operating Equipment	-	152	(12)	140	-	8,130	(152)	7,978
WIP	-	9,419	-	9,419	-	120	-	120
	14,911	37,398	(24,721)	27,588	14,911	45,561	(30,974)	29,498



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 5 - PROPERTY, PLANT & EQUIPMENT (Cont)

	2024 \$'000	Movement in Property, Plant & Equipment during the Financial Year							2025 \$'000
	CARRYING VALUE	ADDITIONS		Disposals	Revaluation	Transfers	Adjustment	Depreciation	CARRYING VALUE
		Renewal/ Replacement	New/ Upgrade						
Land	3,365	-	-	-	-	-	-	-	3,365
Waste Processing Facility	870	-	-	(78)	-	-	-	(110)	682
Uleybury Landfill Plant & Equipment	23	20	-	(5)	-	-	-	(13)	25
Education Program Plant & Equipment	2	-	-	-	-	-	-	-	2
Office Furniture & Equipment	61	6	-	-	-	-	-	(14)	53
Property & Improvements	117	-	858	-	-	-	493	(34)	1,434
Landfill Cell Stage Three	875	-	-	-	-	-	-	(875)	-
Landfill Capping Stage Three	1,601	-	-	-	-	-	-	(1,601)	-
Post Closure Rehabilitation	1,530	-	-	-	-	-	-	(1,530)	-
Buildings	2,804	-	2,001	-	-	-	5,716	(142)	10,379
Material Recovery Facility	3,788	-	195	-	-	-	-	(555)	3,428
Right-of-use-assets	2,579	-	334	-	-	373	-	(1,392)	1,894
Right-of-use-asset Restoration	414	-	-	-	-	-	-	(276)	138
Operating Equipment	140	-	4,874	-	-	-	3,104	(140)	7,978
WIP	9,419	-	120	-	-	(106)	(9,313)	-	120
	27,588	26	8,382	(83)	-	267	-	(6,682)	29,498
2024 \$'000	19,377	197	10,288	-	-	-	867	(3,101)	27,588

Financial Statements 2024-2025



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 6 - LIABILITIES

	2025 \$'000		2024 \$'000	
Notes	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	4,552	-	4,557	-
Accrued expenses - other	1,098	-	1,146	-
Amounts received in advance	26	-	962	-
	5,676	-	6,665	-
BORROWINGS				
Loans	1,140	1,737	1,239	2,876
Lease Liabilities	1,063	1,105	1,564	1,533
	2,203	2,842	2,803	4,409
PROVISIONS				
Annual Leave	256	-	247	-
Long Service Leave	318	128	299	77
Provision for Capping Stage 3A	-	5,900	-	2,973
Provision for Post Closure Site Rehabilitation	-	4,052	-	3,470
Provision for Property Restoration	-	1,799	-	1,738
	574	11,879	546	8,258
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	2,973	3,470	1,738	8,181
Additional Amounts Recognised/(Derecognised)	2,904	582	-	3,486
Payments	(106)	-	-	(106)
Unwinding of Present Value Discounts	129	-	61	190
Closing Balance	5,900	4,052	1,799	11,751



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 7 - CASH FLOW RECONCILIATION

(a) Reconciliation of Cash

	Notes	2025 \$'000	2024 \$'000
Total cash & equivalent assets	4	991	2,649
Less: Short-term borrowings		-	-
Balances per Statement of Cash Flows		991	2,649

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus (Deficit)		(235)	1,183
Non-cash items in Income Statement			
Depreciation, amortisation & impairment	3	6,682	3,101
(Gain) / Loss on Disposal of Assets	3	76	-
Capital Grants		(7,034)	(2,090)
Lease Adjustment		512	-
Unwinding of Present Value Discounts	6	190	188
Landfill Liability Movement	6	3,486	-
		3,677	2,382
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		10	(7)
Net (increase) decrease in inventory		(16)	(42)
Net increase (decrease) in trade & other payables		(985)	789
Net increase (decrease) in other provisions		(27)	11
Net Cash provided by (or used in) operations		2,659	3,133

(c) Financing Arrangements

Credit Card Facilities	28	25
LGFA Cash Advance Debenture Facility	3,500	2,500



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2025

Note 8 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned. Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rate of 4.15% (2024: 4.6%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Gate Fees & Associated Charges	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. Carrying amount: approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.

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.



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 8 - FINANCIAL INSTRUMENTS (Cont)

Liquidity Analysis

2025

	≤ year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Amortised Cost					
Cash Assets	991	-	-	-	991
Receivables	-	-	-	4,356	4,356
Total	991	-	-	4,356	5,347

Financial Liabilities

Payables	-	-	-	5,650	5,650
Borrowings	2,203	2,842	-	-	5,045
Total	2,203	2,842	-	5,650	10,695

2024

	≤ year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Amortised Cost					
Cash Assets	2,649	-	-	-	2,649
Receivables	-	-	-	4,074	4,074
Total	2,649	-	-	4,074	6,723

Financial Liabilities

Payables	-	-	-	5,703	5,703
Borrowings	2,803	4,034	375	-	7,212
Total	2,803	4,034	375	5,703	12,915



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2025

Note 9 - COMMITMENTS FOR EXPENDITURE

	Notes	2025 \$'000	2024 \$'000
Expenditure Commitments			
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		-	-
Waste Collection, Processing and Mobile Garbage Bin Supply Contracts		290,794	34,632
		290,794	34,632
These expenditures are payable:			
Not later than one year		39,705	31,611
Later than one year and not later than 5 years		138,778	3,021
Later than 5 years		112,311	-
		290,794	34,632

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.



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

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 2024	1,157	1,422	2,579
Additions of right-of-use-assets	-	334	334
Depreciation Charge	(632)	(760)	(1,392)
Right-of-Use Adjustments	168	205	373
At 30 June 2025	693	1,201	1,894

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

At 1 July 2024	3,097
Additions	294
Accretion of interest	(155)
Payments	(929)
Lease Liability Adjustment	(139)
At 30 June 2025	2,168
Current	1,063
Non-Current	1,105

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:

	2025 \$'000	2024 \$'000
Salaries, allowances & other short term benefits	1,255	1,079
TOTAL	1,255	1,079



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2025

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	17,368	1,555	Provision of waste collection, processing and disposal services
City of Playford	13,552	1,219	Provision of waste collection, processing and disposal services
Town of Gawler	3,073	274	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 \$10,507 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 for membership, payment for conference attendance and travel costs 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 2025

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 2025

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
2025					
Recurring fair value measurements					
Infrastructure, Property, Plant & Equipment					
- Land	5	-	3,365	-	3,365
- Buildings	5	-	3,839	7,717	11,556
- Stock on Hand		153	-	-	153
- Landfill Capping Asset	5	-	-	-	-
- Post Closure Rehabilitation	5	-	-	-	-
- Right-of-Use Restoration	5	-	-	-	--
Total financial assets recognised at fair value		153	7,204	7,717	15,074

2024

Recurring fair value measurements

Infrastructure, Property, Plant & Equipment

- Land	5	-	3,365	-	3,365
- Buildings	5	-	3,839	-	3,839
- Stock on Hand		119	-	-	119
- Landfill Capping Asset	5	-	-	2,704	2,704
- Post Closure Rehabilitation	5	-	-	3,487	3,487
- Right-of-Use Restoration	5	-	-	1,516	1,516
Total financial assets recognised at fair value		119	7,204	7,707	15,030

(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.



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AUSTRALIA • NEW ZEALAND

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

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NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2025

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 2025, 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: 26 September 2025



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AUSTRALIA • NEW ZEALAND**Mount Gambier**233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au**Stirling**Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au**Norwood**3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

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under Professional Standards Legislation**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 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Chief 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 2025, and its financial performance and its cash flow for the year then ended in accordance with the Australia 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 Authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility for the Financial Report

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

In preparing the financial report, the Authority is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Authority either intends to liquidate the 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.



Financial Statements 2024-2025

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

- Identify and assess the risk of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design procedures that are appropriate in the circumstances, but for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 26 September 2025


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Mount Gambier

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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 2024 to 30 June 2025 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 2024 to 30 June 2025.

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 2024 to 30 June 2025. 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.



Financial Statements 2024-2025

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 2024 to 30 June 2025. 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: 26 September 2025



NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025**

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 2025, 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:

16/9/25

Graham Dooley
Acting Chair - Audit Committee

Date:

16/9/25



Financial Statements 2024-2025

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2025

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 2025, 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: 25/09/2025



NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025**

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 2025, 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: 24/9/2025



NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025**

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 2025, 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*.

.....
Chris Cowley
Chief Executive Officer
Town of Gawler

Date: 25/9/2025

Resource Recovery Centres

141,699

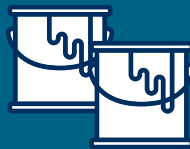
CUSTOMERS

utilised the Edinburgh North
and Pooraka RRCs

16,770

TONNES

of waste were diverted to
alternative fuels



14,307

MATTRESSES

were processed at the Edinburgh
North and Pooraka RRCs

6,004

TYRES

were processed at the Edinburgh
North and Pooraka RRCs



71-75 Woomera Avenue
Edinburgh SA 5111

Phone 08 8259 2100

Email admin@nawma.sa.gov.au

nawma.sa.gov.au



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The Barossa Council

ANNUAL REPORT 2024-25

Gawler River Floodplain Management Authority

DRAFT FOR ADOPTION 28 August 2025

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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2. Gawler River Floodplain Management Authority (GRFMA)
3. Governance
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Chairman's Report

As was the case last year, the focus of the 2024/25 year has been to finalise the Business Case that was developed by the Department of Environment and Water (DEW) to recommend a suite of measures to improve flood protection in the Gawler River environs. Another key objective for this past year has been to finalise the Stormwater Management Plan for the environs.

Significant progress has been achieved on the Business Case during the year with an updated hydrology study completed that will enable revised flood mapping to be undertaken. There remain issues to resolve however, such as confirming the structural integrity of the Bruce Eastick North Para Dam to support a height increase of up to 10 metres and developing a feasible funding arrangement to deliver over \$200 million in infrastructure.

Funding of around \$1.06 million is estimated to be required to settle these issues and other gaps in the current version of the Business Case, as was identified in the Infrastructure SA review completed in December 2023. To secure this funding, the GRFMA has lodged a \$774,000 grant application with the Commonwealth Government funded Disaster Ready Fund, with the balance of around \$290,000 to be provided by the GRFMA. The application was lodged in March 2025, was successfully short-listed by the State Government in May 2025, and we hope for final approval by October 2025, with funds to be advanced in early 2026.

We have continued to work with DEW to implement a Community Flood Awareness Campaign and to undertake a pilot study on the repair and maintenance of existing riverside levee banks in the lower Gawler River, which play a critical role in constraining floodwaters to the river channel during high flow events and reducing potential damage of flood.

This year has seen an escalation in our advocacy activities with particular emphasis on Federal and State parliamentarians. There is a high level of awareness amongst the politicians of the Gawler River flood risk. Our ongoing challenge is to present a compelling case to justify government funding.

From a governance perspective, a Steering Committee has been established to oversee and facilitate the finalisation of the Business Case. The Steering Committee is chaired by the GRFMA and includes senior representation from three of GRFMA's Constituent Councils, and key State Government agencies. It is expected that this committee will foster a strong collaborative approach between the key stakeholders.

Gawler River Stormwater Management Plan

The Stormwater Management Plan, which was commenced in 2020, has been finalised after a thorough engagement process was undertaken. The plan is now to be presented to the Stormwater Management Authority for approval.

The development of the plan was supported by various partnership members, including constituent councils, the Stormwater Management Authority (SMA) as funding partner, the Green Adelaide Board, the Northern and Yorke Landscape Board, and the Department for Environment and Water (DEW).

The main findings and recommendations from the development of the Gawler River SMP are:

- The flood risk remains and the recommended approach to mitigate that flood risk is to repair / reinstate the existing levees (and ensure ongoing maintenance) and raise the height of the Bruce Eastick Flood Mitigation Dam.
- Revisit and determine the most effective way forward regarding the complicated land ownership and responsibility arrangements along the length of the Gawler River including the channel itself and the associated levee banks.

The communities are continually changing within the catchment area and there are many opportunities (and needs) for ongoing community education and awareness programs covering many topics including flooding, climate change, benefits of river systems and opportunities to be involved in the protection and enhancement of the local environment

Over many years now the GRFMA has managed a revegetation and weed control program on the land around the dam. Whilst unheralded, this is important work, which has been supported by grant funding from the Northern and Yorke Landscape Board.

The Board

The GRFMA acknowledges and thanks the following retiring Board members for their contributions to the Authority:

- Cr Dante Mazzeo, Adelaide Plains Council
- Mr Ashley Curtis Adelaide Hills Council
- Cr Michael Phillips Ryder, Light Regional Council
- Cr Bruce Preece, The Barossa Council

The Board welcomes:

- Cr Mel Lawrence, Adelaide Plains Council
- Mr David Collins, Adelaide Hills Council
- Cr Bill Close, Light Regional Council
- Cr Tony Hurn, The Barossa Council

Lino Di Lernia
Chairman 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 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 \$500 million.



Purpose of the GRFMA

The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 on 22 August 2002. The Constituent Councils are the Adelaide Hills Council, The Adelaide Plains Council, The Barossa Council, The Town of Gawler, Light Regional Council, and the City of Playford.

The Charter sets down the powers, functions, safeguards, accountabilities, and an operational framework.

The Authority has been established for the purpose of coordinating the planning, construction, operation, and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- To raise finance for the purpose of developing, managing, and operating and maintaining works approved by the Board;
- To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;
- To advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative policy changes on matters related to flood mitigation and management and associated land use planning with Gawler River flood mitigation;
- To facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental, and cultural consideration; and
- To provide advice as appropriate to the Constituent Councils in relation to development applications relevant to the Authority's roles and functions.



Governance

The Board

The Authority is governed by the Board of Management. The Board comprises:

- One independent person, who is not an officer, employee, or elected member of a constituent council, to be appointed as the Chairman of the Board of Management of the GRFMA for a term of three years.
- Two persons appointed from each of the six constituent councils (12 members in total). Council appointees comprise of the Council CEO, or delegate and one Elected Member.
- Deputy Board members as appointed by each Constituent Council.

The Members of the Board are:

Council	Board Members	Deputy Board Members
Chairman & Independent Member	Mr Lino Di Lernia	
Adelaide Hills Council	Cr Malcolm Herrmann Mr David Collins	
Adelaide Plains Council	Cr Terry-Anne Keen Mr James Miller	Cr Mel Lawrence Mr Tom Jones
The Barossa Council	Cr Tony Hurn Mr Jake Mc Vicar	Ben Clark
Town of Gawler	Cr Paul Koch Ms Whendee Young	Cr Brian Sambell
Light Regional Council	Cr William Close Mr Richard Dodson	
City of Playford	Cr Clinton Marsh Mr Greg Pattinson	Cr Peter Rentoulis Mr Dale Welsh

Meetings of the Board are held at such time and such place as the Board decides subject only to the requirement that there will be at least one meeting in every two calendar months.

Any Constituent Council, the Chairman or three Board Members may by delivering a written request to the Executive Officer require a special meeting of the Board to be held and any such special meeting shall constitute a special meeting of the Authority.

Ordinary meetings of the Board are generally held bi-monthly on the third Thursday of the even months commencing at 9.45am; excepting December which is held on the second Thursday.

Meetings are hosted by the Constituent Councils on a rotational roster with six Board meetings and one Special Board meetings held during the year as follows:

Ordinary Board Meetings:

- Thursday 15 August 2024 – Town of Gawler
- Thursday 17 October 2024 – Adelaide Plains Council
- Thursday 12 December 2024 – City of Playford
- Thursday 20 February 2025 – Light Regional Council
- Thursday 17 April 2025 – Adelaide Hills Council
- Thursday 19 June 2025 – The Barossa Council

One Special Board Meeting:

- Thursday 31 October 2024 – Virtual 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 plan.

The Members of the Panel are:

- Mr Lino Di Lernia, Independent Member, Chairman
- Ms Ingrid Franssen, Flood Management, DEW
- Vacant, Principal Engineer Dams, SA Water
- Mr Ben Clark, The Barossa Council, Council representative
- Mr Shaun Fielding, City of Playford, Council representative
- Mr David Hitchcock, Executive Officer

No formal meetings of the Panel were held; however, Panel members provided out of session assistance and advice to DEW to facilitate delivery of the Gawler River Flood Management Business Plan.

Audit and Risk Committee

An Audit and Risk Committee has been appointed to review:

- The annual financial statements to ensure that they present fairly the situation to the Board; and
- The adequacy of the accounting, internal control, reporting and other financial management systems and practices to the Board on a regular basis.

The Committee held four meetings during the year:

- 6 August 2024
- 4 December 2024
- 3 February 2025
- 10 June 2025

The members of the Committee are:

- Mr Peter Brass, Independent Member and Chairman
- Mr Greg Pattinson, City of Playford
- Cr Malcolm Herrmann, Adelaide Hills Council

Membership of the GRFMA Audit and Risk Committee is for two years, ending 30 June 2026.

Executive Officer

On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025. On 27 February 2025 the contracted was varied with extension of service to expire 31 December 2027. Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms.

External Auditor

Dean Newbery and Partners are the appointed external auditor. On 14 December 2023 the GRFMA Board reappointed Dean & Newbery Pty Ltd as GRFMA External Auditor for a term of three plus two years, effective 1 July 2024.

GRFMA Policies

The following Policies have been adopted to provide management guidelines for the day-to-day business of the GRFMA:

- Procurement Policy
- Grant Policy
- Fraud, Corruption and Maladministration Prevention Policy
- Internal Review of Decisions Policy
- Code of Practice Meeting Procedures
- Anti – Discrimination Fair Treatment Policy
- Consultation Policy
- Work Health and Safety Policy
- Access to Meetings and Documents Policy
- Dam Valuation Policy
- Treasury Management Policy
- Freedom of Information Statement
- Information Asset Management Policy

The purpose of these policies is to provide prudent management guidelines for the day-to-day management of the affairs of the Authority.

Meetings

All meetings of the GRFMA and its committees are open to the public, except for those matters considered under Section 90 of the Local Government Act 1999.

Forum	Total Resolutions for the year	Resolutions to exclude the Public – S90(3)	Purpose	Order for docs to remain confidential - S91(7)	%
Board	77	3 1	S 90(3)(d) (e) AS90 (3) (b)(i)(ii)	3 1	4
Technical Assessment Panel	0	0		0	0
Audit Committee	21			0	0

Freedom of Information

No Freedom of Information requests were received during the year.

Strategic Plan

The GRFMA Strategic Plan 2021-26 is arranged under three themes, each with its own objective, related to the outcomes to be pursued.

Theme 1: Design, build, and maintain physical flood mitigation infrastructure.

Objective: To have in place an agreed extent of physical flood mitigation infrastructure that is fit for purpose and achieves the targeted levels of performance.

Theme 2: Develop and evolve key relationships.

Objective: To maintain key relationships that are most important to the Authority achieving its purpose.

Theme 3: Ensure good governance and ongoing financial sustainability.

Objective: To ensure that the Authority meets legislative requirements and contemporary standards of governance and is financially sustainable for the long term.

Priority Actions 2024/2025

The Department for Environment and Water (DEW), in partnership with the GRFMA, has facilitated development of a Gawler River Flood Management Business Case to identify a shared vision and objectives to improve flood management in the Gawler River region. The Gawler River Flood Management initiative was included in Infrastructure SA's (ISA) Capital Intentions Statement in 2021 as a priority for business case development. Further work was undertaken in conjunction with ISA, project partners and stakeholders throughout 2021 and 2022 to provide additional information and details regarding the initiative. The work culminated in DEW completing the ISA Assurance Framework (ISAAF) Gate 1 review in May 2022 and the Business Case and Gate 2 review process on 4 December 2023.

The Business Case recommends a portfolio of actions to improve flood protection in the Gawler River. These initiatives are considered feasible and provide complementary benefits for the management of flood in the Gawler River, and comprise:

- Increasing the height of the Bruce Eastick Dam on the North Para River (nominally a 10 m increase in the height of the dam wall). *The GRFMA has addressed many gaps by finalising an updated hydrology study, risk register and risk management process, multi-criteria analysis, and economic analysis. However, some significant issues remain to be resolved, such as confirming the structural integrity of the Bruce Eastick North Para Dam to support a height increase of up to 10 metres and developing a feasible funding arrangement. Application has been made to the Disaster Ready Fund Program Round 3 (Federal Government) for funding assistance to address the remaining issues identified in the ISA Business Case review. Successful applications will be announced September/October 2025.*
- Improving planning controls for developments near the Gawler River that will reduce the likelihood of flood and the impacts of flood inundation on new developments – this may include advocating for policy changes in the flood hazard overlay, making recommendations for inclusion in regional plans, working with local councils to set local development policies.
- Implementing a Community Flood Awareness Campaign. *This has now been initiated by the Department for Environment and Water.*
- Undertaking the repair and maintenance of existing riverside levee banks in the lower Gawler River, which play a critical role in constraining floodwaters to the river channel during high flow events, and reducing potential damage of flood. *The Department for Environment and Water is now progressing work on this and has drafted repair designs and undertaken pilot projects to determine suitability of designs*

Considerations will include recommendations from the GRFMA Strategic Plan 2021-2026 and the Gawler River Stormwater Management Plan.

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 and sent to Councils following GRFMA meetings.
Maintain effective Regional Subsidiary	December	On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025.	☒ Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms. ☒ Effective 1/05/2024 to 31/12/2027. ☒ Mr Lino Di Lernia has been appointed as the Chairperson and Independent Member of GRFMA for a term of three years, concluding on 30 April 2027.
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	☒ Dean Newbery has been reappointed as GRFMA's external auditor for a term of three years with a two-year option, effective 1 July 2024. ☒ Appropriate levels of insurance reviewed in July 2024.
Review of the Business Plan	By 31 st March	Review the Business Plan prior to preparing the Budget. Forward to the Councils.	☒ June 2024 - Business Plan 2024- 2025 adopted. ☒ June 2025- Achievements against the Business Plan 2024 - 2025 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.	☒ 2024 - 2025 Draft Budget adopted. ☒ Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee.
Subscriptions	June December	Send half year subscriptions to Council.	☒ All first half subscriptions paid. ☒ 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	☒ Key Outcomes Summary prepared for meetings. ☒ Annual Report forwarded electronically to Councils.

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Governance	Ongoing	Policies and new management framework documents developed and reviewed.	☑ Independent review of GRFMA policies completed April 2023. ☑ Management Framework documents now adopted GRFMA Strategic Plan Asset Management Plan and Long Term Financial Plans. ☑ The GRFMA Audit and Risk Committee (Chairperson and the two Members) have been reappointed from 1 July 2024 until 30 June 2026.
Annual Operations		Implementation of requirements of the BENPFM Dam Operation and Maintenance Manual. Periodical inspections of BENPFM dam and lands. Removal of deposited flood debris at upstream wall of BENPFM Dam. Continuation of the revegetation program around land associated with the BENPFM Dam. Weed control.	☑ Ongoing. Programmed management costed and funded in 2024/2025 Budget. ☑ Ongoing. ☑ As required. ☑ Ongoing, within budgeted funds, Grant funding from Northern and Yorke Landscape Board received for further 3 year revegetation program. ☑ Annually.

Financial Statements 2024-25

1. **Certification of Financial Statements**
2. **Financial Statements and Notes**
3. **Related Parties Disclosures**
4. **Statement of Auditors Independence**
5. **Certification of Auditor Independence**

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2025
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 2025 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

28/8/2025



Lino Di Lernia

CHAIRMAN

28/8/2025

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
INCOME			
Subscriptions	4	416,922	289,386
Investment income		1,426	762
State Government Grants	3	85,094	-
Other Income		-	270,520
Total Income		<u>503,442</u>	<u>560,668</u>
EXPENSES			
Contractual Services	5	175,815	421,404
Finance Charges		6,439	23,069
Depreciation	1(e), 9	706,098	706,099
Other		44,681	31,955
Total Expenses		<u>933,033</u>	<u>1,182,526</u>
OPERATING SURPLUS / (DEFICIT)		(429,591)	(621,858)
NET SURPLUS / (DEFICIT)		<u>(429,591)</u>	<u>(621,858)</u>
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	1(e), 9	-	21,699,347
Total Other Comprehensive Income		<u>-</u>	<u>21,699,347</u>
TOTAL COMPREHENSIVE INCOME		<u>(429,591)</u>	<u>21,077,489</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 2025

	Notes	2025 \$	2024 \$
ASSETS			
Current Assets			
Cash and cash equivalents	1(d)	24,685	41,309
Trade and Other Receivables		53,433	210,404
Total Current Assets		<u>78,118</u>	<u>251,713</u>
Non-current Assets			
Infrastructure, property, plant & equipment	1(e) 9	41,900,845	42,606,943
Total Non-current Assets		<u>41,900,845</u>	<u>42,606,943</u>
Total Assets		<u>41,978,963</u>	<u>42,858,657</u>
LIABILITIES			
Current Liabilities			
Trade & other payables		99,485	201,605
Borrowings	1(g)	5,404	353,388
Total Liabilities		<u>104,890</u>	<u>554,993</u>
NET ASSETS		<u>41,874,073</u>	<u>42,303,664</u>
EQUITY			
Accumulated Surplus		11,509,753	11,939,344
Asset Revaluation Reserves	1(e)	30,364,320	30,364,320
TOTAL EQUITY		<u>41,874,073</u>	<u>42,303,664</u>

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

		Accumulated Surplus	Asset Revaluation Reserve	TOTAL EQUITY
2025	Notes	\$	\$	\$
Balance at end of previous reporting period		11,939,344	30,364,320	42,303,664
Restated opening balance		11,939,344	30,364,320	42,303,664
Net Surplus / (Deficit) for Year		(429,591)	-	(429,591)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-
Transfers between reserves		-	-	-
Balance at end of period		11,509,753	30,364,320	41,874,073
2024				
Balance at end of previous reporting period		12,561,202	8,664,973	21,226,175
Restated opening balance		12,561,202	8,664,973	21,226,175
Net Surplus / (Deficit) for Year		(621,858)	-	(621,858)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	21,699,347	21,699,347
Balance at end of period		11,939,344	30,364,320	42,303,664

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

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CASHFLOWS

as at 30 June 2025

		2025	2024
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Subscriptions		416,922	305,428
State Government Grants		165,482	-
Other Income		11,044	275,151
Interest Receipts		1,354	811
<u>Payments</u>			
Contractual Services			
Materials, contracts & other expenditure		(251,426)	(459,576)
Finance Charges		(12,016)	(22,979)
Net Cash provided by (or used in) Operating Activities	8	<u>331,360</u>	<u>98,835</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Net Cash provided by (or used in) Investing Activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		-	-
<u>Payments</u>			
Repayments of borrowings		(347,983)	(87,021)
Net Cash provided by (or used in) Financing Activities		<u>(347,983)</u>	<u>(87,021)</u>
Net Increase (Decrease) in cash held		<u>(16,623)</u>	<u>11,814</u>
Cash & cash equivalents at beginning of period		41,309	29,496
Cash & cash equivalents at end of period	8	<u>24,685</u>	<u>41,309</u>

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

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025**

Note 1 – Summary of Material Accounting Policy Information

a) The Local Government Reporting Entity

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

The Gawler River Floodplain Management Authority is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, The Barossa Council, Town of Gawler, Light Regional Council, Adelaide Plains Council and The City of Playford.

All funds received and expended by the Authority have been included in the financial statements forming part of this financial report.

b) Basis of Accounting

This financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuation of non-current assets.

c) Employees

The Authority has no employees.

d) Cash

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis, net of outstanding bank overdraft.

e) Infrastructure Assets

Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Infrastructure Dam

The Bruce Eastick North Para Flood Mitigation Dam was constructed in 2007. The valuation includes all materials, contractor's costs plus costs incidental to the acquisition, including engineering design and supervision fees and all other costs incurred.

Land

Land includes the land on which the dam is constructed, rights of way access to the land and 'right to flood' easements over the land upstream from the dam that will be inundated by dam waters for short periods of time during a flood event. Additional Land surrounding the dam was purchased in 2017/18 and was revalued by North Projects Pty Ltd as at 1 July 2023.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025**

Subsequent Recognition

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

The Board sought an independent valuation to be applied as at 1st July 2023, of the Bruce Eastick North Para Flood Mitigation Dam. The Board recognises that the dam is a unique infrastructure. The Board sought the advice of North Projects Pty Ltd, who provided a replacement cost valuation based on the actual construction contract costs, including some 'owner's costs' which would be incurred in the event of a replacement being necessary. In accordance with Accounting Standard (AASB)13 Fair Value Measurement, the valuation was undertaken as at 1 July 2023 and recorded as a level 3 restricted asset valuation. The next Valuation is scheduled to be undertaken in 2028/2029. Fair value level 3 valuations of buildings, infrastructure and other assets – There is no known market for these assets and they are valued at depreciated current replacement cost.

The method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate. The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the straight line depreciation method adopted by the Authority. The method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Depreciation

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

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

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

Asset Classes

- Bruce Eastick North Para Flood Mitigation Dam 80 years.
- Dam Renewals/improvements 15 years.
- Access Road 15 years.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025**

Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, are not subject to impairment testing. Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use). Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

An impairment has occurred due to the revaluation of Land in 2023.

f) Revenue

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

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

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

Revenue from the Subscriptions is recognised upon the delivery of the service to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

g) Borrowings

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

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

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025**

Internal lending is used to offset the outstanding balance of the Cash Advance Debenture (CAD) facility if this had not been utilised in the financial year the balance of the CAD at the 30/6/25 would have been \$303,388.

l) Economic Dependence

The Gawler River Floodplain Management Authority (GRFMA) was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 in August 2002, by a Charter that was amended and published in The South Australian Government Gazette on 27th February 2020 at page 474.

The Gawler River Floodplain Management Authority (GRFMA) is dependent upon subscriptions levied on the Constituent Councils in accordance with Clause 10.2 of the Charter to fund the construction, operation and maintenance of flood mitigation infrastructure of the Authority which it owns and manages.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30th June 2025

Prepared to meet the requirements of Clause 16.6 of the Charter

"The 'Schedule of Constituent Councils' Interests in Net Assets' will reflect the proportionate contribution each Constituent Council has made to the growth of the net assets of the Authority having regard to the proportionate contribution to subscriptions. The Schedule when updated by the Board at the end of each financial year will reflect the proportionate contribution of each Constituent Council since the commencement of the Authority and once accepted by each Constituent Council will be evidence of the agreed proportion of a Constituent Council's interests in the net assets as at 30 June in that year."

For the purposes of this Clause all subscriptions by Constituent Councils have been included.

Calculation of Net Equity

Assets

Investments / Debtors	\$ 78,118
Infrastructure, property plant & Equipment	<u>\$ 41,900,845</u>
	\$ 41,978,963

Less Liabilities

Accounts Payable / Creditors	\$ 99,485
Borrowings	<u>\$ 5,404</u>
NET EQUITY	\$ 41,874,073

Allocation of Councils Interest in Net Assets

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2025 \$	Accumulated Subscriptions for Maintenance to 30 June 2025 \$	Accumulated Subscriptions for Scheme Works to 30 June 2025 \$	All Subscriptions to 30 June 2025 \$	Percentage of Contributions to the Total	Council's Interests in Net Assets \$
Adelaide Hills Council	325,048	8,766	76,527	410,341	5.97%	2,500,504
The Barossa Council	325,048	43,912	383,250	752,210	10.95%	4,583,760
Town of Gawler	325,048	87,784	765,408	1,178,240	17.15%	7,179,868
Light Regional Council	325,048	43,912	383,250	752,210	10.95%	4,583,760
Adelaide Plains Council	325,048	146,409	1,275,673	1,747,130	25.43%	10,646,527
City of Playford	325,048	175,664	1,530,826	2,031,542	29.55%	12,379,654
	1,950,292	506,447	4,414,934	6,871,673	100%	41,874,073

Schedule of Constituent Councils' Interests in Net Assets' as at the 30th June 2025 adopted by the Board in accordance with Clause 16.6 of the Charter on 28 August 2025.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

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	2025	-	278,798	278,798	118,227	160,571
	2024	-	150,490	150,490	102,537	47,953
Other	2025	85,094	139,550	224,644	108,708	115,936
Environment: Flood Mitigation	2024	-	410,178	410,178	373,890	36,288
Total	2025	85,094	418,348	503,442	226,935	276,507
	2024	-	560,668	560,668	476,427	84,241

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	
	2025 \$	2024 \$	2025 \$	2024 \$	2025 \$	2024 \$
Constituent Council						
Adelaide Hills Council	2,414	1,418	46,228	24,638	48,642	27,326
The Barossa Council	12,099	12,117	46,228	24,638	58,327	37,055
Town of Gawler	24,198	24,334	46,228	24,638	70,426	49,172
Light Regional Council	12,099	12,117	46,228	24,638	58,327	37,055
Adelaide Plains Council	40,330	40,390	46,228	24,638	86,558	65,328
City of Playford	48,410	48,485	46,232	24,638	94,642	73,420
TOTAL	139,550	139,758	277,372	149,628	416,922	289,386

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 5- Contractual Services

	2025	2024
	\$	\$
Chairperson Honorarium	20,400	14,032
Executive Officer	62,977	59,981
Audit Committee	2,600	3,250
Audit Fees	5,799	5,509
Legal Fees	-	1,545
Consultancies	18,427	47,687
Business Case	65,612	270,420
Asset Valuations	-	18,980
Totals	175,815	421,404

Note 6 - Comparison of Budget and Actual Results (excluding depreciation)

	2025		2024	
	Budget	Actual	Budget	Actual
	\$	\$	\$	\$
Revenue				
Administration	278,341	278,798	151,514	150,490
Other Environment: Flood Mitigation	139,550	139,550	410,178	410,178
State Grant	156,000	85,094	146,000	-
Total Revenue	573,891	503,442	707,692	560,668
Expenditure				
Administration	117,315	118,227	105,073	102,537
Other Environment: Flood Mitigation	310,000	83,842	340,178	284,155
Maintenance	94,750	24,866	116,080	89,735
Total Expenditure	522,065	226,935	561,331	476,427
Surplus (deficit)	51,826	276,507	146,361	84,241

Note 7 - Expenditure Commitment

- i. GRFMA agreed to the engagement of David Hitchcock trading as LUVROK Pty Ltd to provide executive services to the GRFMA for the period 1 July 2023 through 31 December 2027.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

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:

	2025	2024
	\$	\$
Total cash & equivalent assets	24,685	41,309
Balances per Cash Flow Statement	24,685	41,309

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus (Deficit)	(429,591)	(475,858)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	706,099	706,099
	276,508	230,241
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	156,971	(119,279)
Net increase (decrease) in trade & other payables	(102,120)	(12,127)
Net Cash provided by (or used in) operations	331,360	98,835

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 9 - Non-Current Assets Summary

		2025				2024			
		At Fair Value \$	At Cost \$	Accum Dep'n \$	Carrying Amount \$	At Fair Value \$	At Cost \$	Accum Dep'n \$	Carrying Amount \$
	Fair Value Level								
Land and Easements		477,000	-	-	477,000	477,000	-	-	477,000
Infrastructure - Dam	3	53,559,054	-	(12,135,209)	41,423,845	53,559,054	-	(11,429,110)	42,129,944
Total Infrastructure Property Plant & Equipment		54,036,054	-	(12,135,209)	41,900,845	54,036,054	-	(11,429,110)	42,606,944
Comparatives		54,036,054	-	(11,429,110)	42,606,944	25,789,000	591,880	(4,767,184)	21,613,696

	2024	Carrying Amount Movements During the Year							2025
		Additions							
	Carrying Amount \$	New / Upgrade \$	Renewals \$	Disposals \$	Depreciation \$	Impairment \$	Transfers \$	Net Valuation \$	Carrying Amount \$
Land and Easements	477,000	-	-	-	-	-	-	-	477,000
Infrastructure - Dam	42,129,944	-	-	-	(706,099)	-	-	-	41,423,845
Total Infrastructure Property Plant & Equipment	42,606,944	-	-	-	(706,099)	-	-	-	41,900,845
Comparatives	21,613,696	-	-	-	(706,099)	-	-	21,699,347	42,606,944

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

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	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned Terms & conditions: Deposits are returning fixed interest rates between 4.15% and 4.55% (2024: 4.30% and 4.55%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Fees & 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. Although the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries. Carrying amount: approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.
Liabilities – Interest Bearing Borrowings	Accounting Policy: initially recognised at fair value and subsequently amortised cost, interest is charged as an expense using the effective interest rate. Terms & conditions: secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates between 5.50% and 6.15% (2024: 6.05% and 6.15%). Carrying amount: approximates fair value.

Liquidity Analysis

2025	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	24,685	-	-	24,685	24,685
Receivables	53,433	-	-	53,433	53,433
Total	78,118	-	-	78,118	78,118
<u>Financial Liabilities</u>					
Payables	99,348	-	-	99,348	99,348
Borrowings	137	-	5,404	5,541	5,404
Total	99,485	-	5,404	104,889	104,752

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

2024	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	41,309	-	-	41,309	41,309
Receivables	210,404	-	-	210,404	210,404
Total	251,713	-	-	251,713	251,713
<u>Financial Liabilities</u>					
Payables	195,605	-	-	195,605	195,605
Borrowings	91,733	323,883	3,596	419,212	353,388
Total	287,338	323,883	3,596	614,817	548,993

The following interest rates were applicable to the Authority's Borrowings at balance date:

	2025		2024	
	Weighted Av Interest Rate	Carrying Value \$	Weighted Av Interest Rate	Carrying Value \$
Variable Interest Rates	5.50%	5,404	6.15%	353,388
		5,404		353,388

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 2025

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					
as at 30 June 2025					
		2025		2024	
		\$		\$	
Income					
Subscriptions		416,922		289,386	
Investment income		1,426		762	
State Government Grants		85,094			
Other Income				270,520	
Total Income		503,442		560,668	
Expenses					
Contractual Services		175,815		421,404	
Finance Charges		6,439		23,069	
Depreciation		706,098		706,099	
Other		44,681		31,955	
Total Expenses		933,033		1,182,527	
Operating Surplus / (Deficit)		(429,591)		(621,859)	
Less Net Outlays in Existing Assets					
Capital Expenditure on renewal and replacement of Existing Assets		-		-	
Add back Depreciation Amortisation and Impairment		706,098		706,099	
Add back proceeds from sale of replaced assets		-		-	
		706,098		706,099	
Less Net Outlays on New and Upgraded Assets					
Capital Expenditure on New and Upgraded Assets		-		-	
Add back amounts specifically for new or upgraded assets		-		-	
		-		-	
Annual net impact to financing activities (surplus / (deficit))		276,508		84,240	

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 2025.

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025**

Note 13 - Events Occurring After Reporting Date

There were no events subsequent to 30 June 2025 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.

Two KMP's own businesses from which Services were contracted. Total contracted services from these businesses was \$83,377.

	Amounts received from Related Party during the financial year	Amounts received from Related Party during the financial year
	2025	2024
	\$	\$
Adelaide Hills Council	53,506	57,551
The Barossa Council	64,160	97,983
Town of Gawler	77,469	135,505
Light Regional Council	84,540	77,602
Adelaide Plains Council	95,214	129,061
City of Playford	104,106	137,962
TOTAL	478,995	635,664

The Authority has been established for the following purposes:

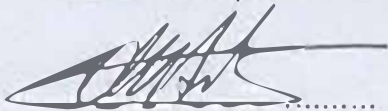
1. To co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River. This purpose is the core business of the Authority;
2. To raise finance for the purpose of developing, managing and operating and maintaining works approved by the board;
3. To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation for the Gawler River;
4. Upon application of one or more Constituent Councils pursuant to clause 12.4:
 1. to coordinate the construction, maintenance and promotion and enhancement of the Gawler River and areas adjacent to the Gawler River as recreational open space for the adjacent communities: and
 2. to enter into agreements with one or more of the Constituent Councils for the purpose of managing and developing the Gawler River.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

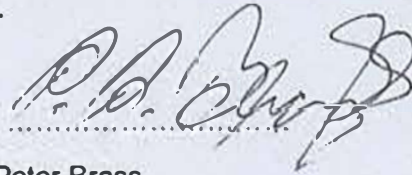
To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2025 the Authority's Auditor Dean Newbery and Partners has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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



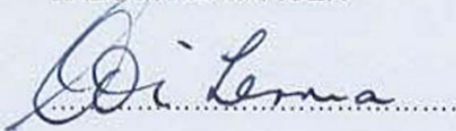
David Hitchcock

EXECUTIVE OFFICER



Peter Brass

PRESIDING MEMBER AUDIT and RISK COMMITTEE



Lino Di Lernia

CHAIRMAN

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2025 the Authority's Auditor Dean Newbery has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

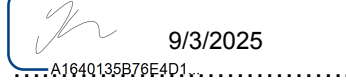
This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.

Signed by:


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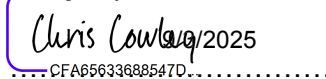
Greg Georgopoulos
 Chief Executive Officer
 Adelaide Hills Council

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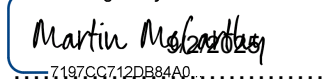
James Miller
 Chief Executive Officer
 Adelaide Plains Council

Signed by:

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Chris Cowley
 Chief Executive Officer
 Town of Gawler

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Martin McCarthy
 Chief Executive Officer
 The Barossa Council

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Sam Green
 Chief Executive Officer
 City of Playford

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Richard Dodson
 Chief Executive Officer
 Light Regional Council