

TOWN OF



WALKERVILLE

*Annual  
Report*  
2021/22





The Town of Walkerville acknowledges the Kurna people as the traditional custodians of this land and respects their spiritual relationship with their country.

We recognise the many generations of stewardship the Kurna people have provided to this land and respect that their cultural heritage and beliefs are as important today as they were for their ancestors.

**Town of Walkerville**

66 Walkerville Terrace  
Gilberton SA 5081

08 8342 7100

[walkerville@walkerville.sa.gov.au](mailto:walkerville@walkerville.sa.gov.au)

[walkerville.sa.gov.au](http://walkerville.sa.gov.au)

 [@walkerville5081](https://twitter.com/walkerville5081)

 [@TownOfWalkerville](https://www.facebook.com/TownOfWalkerville)

 [@TownOfWalkerville](https://www.instagram.com/TownOfWalkerville)



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# 5081

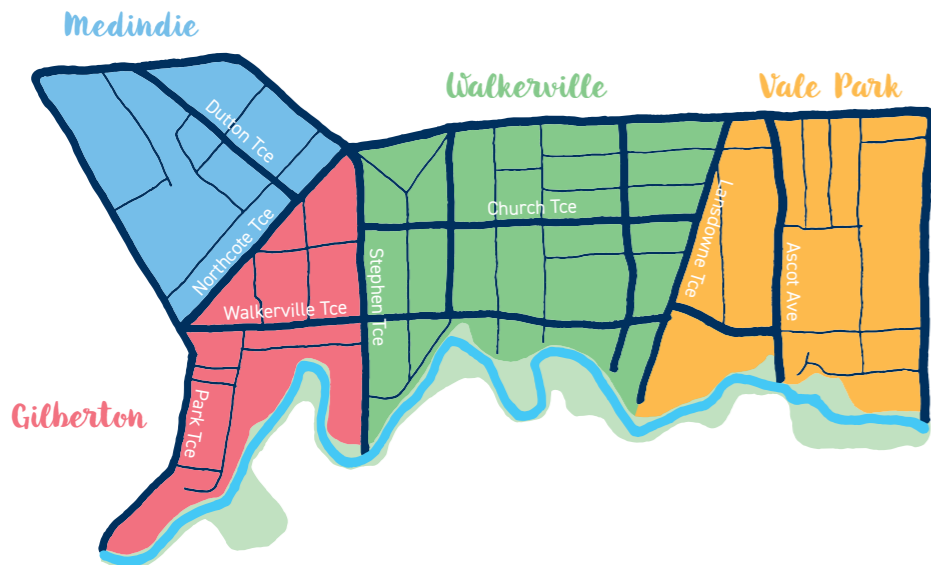
The Town of Walkerville encompasses the suburbs of Gilberton, Medindie, Vale Park and Walkerville. It is located approximately four kilometres northeast of the city of Adelaide.

The Town of Walkerville is the smallest Council in metropolitan Adelaide and covers a land area of 3.5sq km. The Township includes a total of 4,067 rateable properties and is home to more than 8,000 residents.

The district is bordered by the River Torrens, the Adelaide Park Lands and residential suburbs to the north and northeast.

**Its street boundaries are:**

- Park Terrace;
- Robe Terrace;
- Main North Road;
- Nottage Terrace;
- North East Road; and
- Fife Street.



## Family composition

- 45.3%** Couple without children
- 41.9%** Couple with children
- 11.2%** One parent family
- 1.5%** Other



## People

- 8,023** Residential population
- 46.9%** Male
- 53.1%** Female
- 45** Median age
- 33%** Residents born overseas
- 1,397** Volunteers
- 2,137** Families



## Council

- 350ha** Total land area
- 25** Assets and reserves
- 36.4km** Roads
- 72.5km** Footpaths
- 81.6km** Kerbing

# Community snapshot\*



## Income

- Median weekly incomes
- \$1,001** Single
- \$2,762** Family
- \$2,167** Median monthly mortgage repayment
- \$380** Median weekly rent



## Dwellings

- 3,521** Private dwellings
- 2,089** Standalone houses
- 682** Semi-detached, row or terrace house, townhouse
- 393** Flat or apartment
- 18** Other dwellings
- 8** Dwelling structure not stated
- 331** Unoccupied private dwellings



## Education

- 31.2%** Completed university or vocational education



## Vehicles

- 3,177** Motor vehicles
- 1,164** One motor vehicle per household
- 1,218** Two motor vehicles per household
- 326** Three motor vehicles per household
- 190** Four or more motor vehicles per household
- 248** None
- 31** Number of motor vehicles not stated



## Cultural diversity

### Ancestry

- 34%** English
- 24.6%** Australian
- 9%** Scottish
- 8.8%** Chinese
- 8.8%** Italian

### Country of birth

- 67%** Australia
- 4.7%** England
- 3.4%** India
- 3%** China

## Ni Hao

### Language used at home (other than English)

- 3.9%** Mandarin
- 2.2%** Greek
- 2%** Italian



\*Australian Bureau of Statistics 2021 Census data



# Message from the CEO

2021/22.

## What a year.

From the completion of the Hamilton Reserve Rejuvenation Project and implementation of inclusive infrastructure in our reserves, to embarking on the process to redevelop Walkerville Oval facilities and refurbish 39 Smith Street – I would argue that the past year has been one of the most momentous this Council has experienced. The decisions made over the course of these past 12 months are some that will influence the Township for decades to come. There were resolutions made to improve disability access at outdoor facilities, initiatives implemented which aimed to achieve environmental sustainability, and projects undertaken that both inspired our residents and fostered a sense of community. Each resolution this Council made was for the betterment of the people who live, play and work here.

At the same time, the opportunities brought to the table in 2021/22 cannot be understated. We were granted \$5 million for the 39 Smith Street site, more than \$130,000 to upgrade Alfred Street into a green avenue with improved stormwater management, and we began a \$140,000 redevelopment of Crawford Reserve to meet community needs. These are amongst the key investment projects that were realised and will come to fruition in the following financial year.

As we reflect on the year that was, Council was tasked with the difficult job of heading into 2021/22 with a frugal budget off the back of COVID-19, which focussed primarily on operational projects. Elected Members needed to meet the expectations of ratepayers, while keeping within budget. Following feedback from local residents through customer requests and throughout the Annual Business Plan engagement process, we knew the road and footpath network was a key issue for the community. Consequently, in 2021/22 we completed a successful road reseal program focussed on Vale Park – including Jeffery Road and Ilford Street. In addition to the resurfacing

works, each street received sections of kerb replacements, stormwater pit repairs and tree pruning. The footpath renewal program also resulted in the replacement of five footpaths across Gilberton, Walkerville and Vale Park. Our outdoor team was continuously praised for the prestigious maintenance and upkeep of local streets within the district. They planted more than 100 new street trees across the Township, in line with Council's Urban Forest Strategy, which aims to increase our green canopy.

In 2021/22, a goal of the Town of Walkerville – in line with our Disability Access and Inclusion Plan – was ensuring we were catering to all demographics, ages and abilities. We therefore identified gaps within the Township and improved areas of key usage with upgraded services and facilities. This process included the installation of three disability compliant Exeloo toilet blocks at high-usage parks – Willow Bend Reserve, Levi Park and Hamilton Reserve. In addition, disability-friendly park furniture and barbecue facilities were installed at Hamilton Reserve. Other major outdoor successes included:

- **upgrading the western end of Levi Park** (commonly known as the Three Ducks Reserve) with a table tennis table, picnic area, barbecue and new fenced enclosure;
- **completing a 100m-long nature-inspired mural along Ascot Avenue**, in partnership with Senman Creations and Vale Park Primary students;
- **resurfacing all Council-owned tennis courts**; and
- **introducing Heritage Trail Markers to promote the Township's historic streets** using QR code technology, where residents can discover additional history on a particular street or location as they walk around the Township.

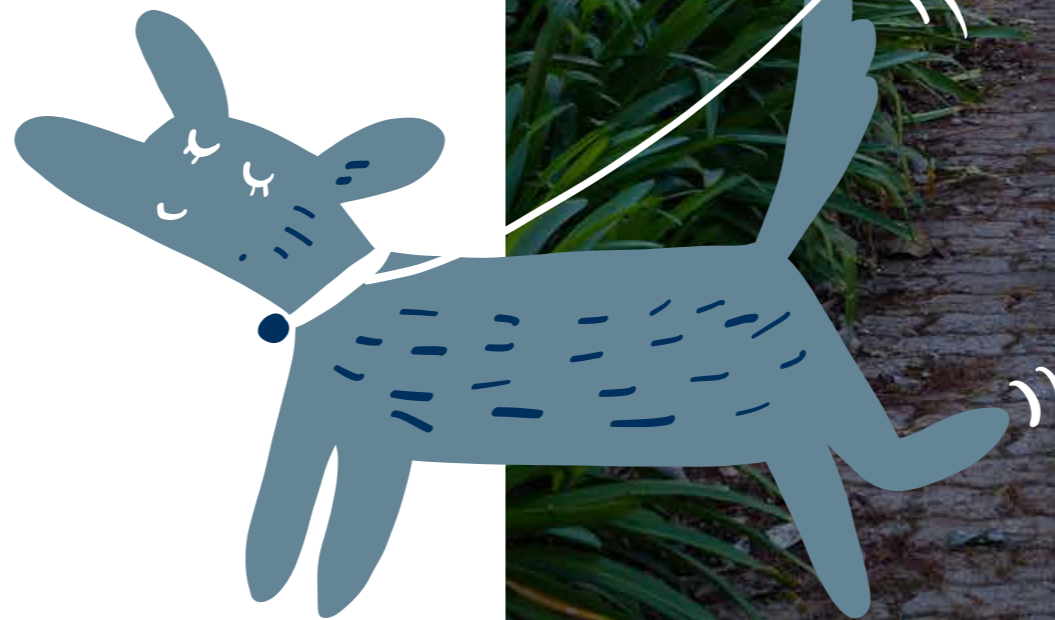
Council's investment in roads, footpaths, sport, recreation, events, play spaces, environmental sustainability, public safety and community engagement was something to admire in 2021/22. Both the community and Elected Members should be proud of what was achieved, and to call the Town of Walkerville home.

2022 marks the final year of the current Council's four-year term. As one chapter ends following the November 2022 Council elections, another begins. I would like to take this opportunity to sincerely thank Mayor Elizabeth Fricker, Deputy Mayor Stephen Furlan, Councillors Robert Ashby AM, MaryLou Bishop, Norm Coleman OAM, Jennifer Joshi, James Nenke, Conrad Wilkins and James Williams, for their commitment to the community within the Town of Walkerville.

I reflect fondly on all that has been achieved and I look ahead with great optimism as we continue to progress major projects that will only heighten the sense of community and what has become our "Walkervillage".



**Scott Reardon**  
Acting Chief  
Executive Officer



“  
The decisions made over the course of these past 12 months are some that will influence the Township for decades to come.  
”





# Strategic framework

**A connected community:**  
the Town of Walkerville urban master plan



**Living in the Town of Walkerville:**  
a strategic community plan

**Living Walkerville:**  
wellbeing for every age and stage

**Disability access and inclusion plan**

**Asset management plans**

**Long term financial plan**

**Financial guiding principles**

**Annual business plan**

**Annual budget**

**Department plans**

**Development plan**

**WH&S management plan**

**Disaster recovery plan**

**Business continuity plan**



**Vision:**  
a liveable, cohesive, safe, active and sustainable Township.

**Mission:**  
we will provide services that are affordable, equitable and sustainable.

**Values:**  
we are fair and ethical in our decision making.

**2020-2024 Living in the Town of Walkerville:**  
*a strategic community plan*

The 2020-2024 Strategic Plan sets out the direction and aspirations of Council.

Driving strong policy, creating sustainability, securing the wellbeing for all and delivering outcomes in the Town of Walkerville are key tactics which formulate the overarching strategy. This plan provides a framework for decisions about infrastructure investment, assets, community and corporate services. The basis behind this vision is to build a resilient Township for future generations. This plan grew out of the *2016-2020 Living in the Town of Walkerville: a strategic community plan*.

Projects and budgets will be assessed on their capacity to deliver the outcomes in the plan, as well as for how they align to the objectives of the seven key pillars:

**Places and spaces:**  
create useable open space facilities that meet community needs and promote physical activity.

**Safety:**  
support the provision of a safe and supportive social environment that contributes to people and families feeling safe.

**Mobility and movement:**  
provide easy traffic and pedestrian movement throughout the town.

**Assets:**  
continue to provide for and maintain a good standard of assets and public infrastructure.

**Heritage:**  
protect and maintain the unique history of the Township and its buildings.

**Economy:**  
create the means to enable economic diversity and encourage business opportunities.

**Leadership:**  
a responsible and influential Local Government organisation.

This plan was adopted on 18 May 2020 as per resolution **CNC382/19-20**.



# 2021/22 strategic plan update

"The 2021/22 financial year marks the half-way point in the *2020-2024 Living in the Town of Walkerville: a strategic community plan*. It is incredible to see the achievements made within these first two years. Everything we do as a Council must relate directly back to the Strategic Plan and align with one of the seven key pillars. It holds us accountable to meeting our key values and it ensures we are accomplishing the goals over a four-year period.

In the past 12 months, we completed desired outcomes stemming from the 2020/21 financial year and set out on the journey of beginning new projects and initiatives to address other goals within the Strategic Plan. For me personally, seeing the completion of the Hamilton Reserve Rejuvenation Project and the positive impact it has had on our community, has been a highlight. This was our flagship project for the year and only complemented other developments and activities, including the resurfacing of all Council-owned tennis courts, the installation of disability-friendly Exeloo toilets at Willow Bend and Levi Park and the introduction of Heritage Trail Markers to promote the Township's historic streets.

There have been a myriad of successes over the past financial year and this section of the Annual Report displays the development of Council's desired outcomes in 2021/22, as we continue to endeavour to tick all items off the list of actions by 2024."

**Scott Reardon**  
Acting Chief Executive Officer





## Pillar: Places and spaces

### Objective:

Create useable open space facilities that meet community needs and promote physical activity.

Desired outcome	Action	Progress	Due date
Public space amenities are improved, providing a variety of active and passive public infrastructure	• Hamilton Reserve upgraded	Completed	December 2021
	• Tennis courts upgraded	Completed	October 2021
	• Public toilets at Willow Bend upgraded	Completed	October 2021
	• New public toilet installed at Hamilton Reserve	Completed	January 2022
Areas of planted visual amenity are developed to compliment the village appeal	• Levi Park (western end) landscaping upgraded	Completed	August 2021
	• Willow Bend tennis court landscaping upgraded	Completed	April 2022
	• Smith Street / North East Road pocket reserve upgraded, including public art	Completed	December 2020
Use of public space is encouraged for cultural activities to stimulate social cohesion	• Promote use of open space to community groups and sports clubs	Ongoing	2020-2024
	• Utilise Levi Park for Christmas Fair	Ongoing	November each year
	• Utilise Mary P Harris for Citizenship Ceremony on Australia Day	Ongoing	January each year
People-oriented activities at key town precincts are promoted and encouraged	• Applications received from community groups to hold people-oriented activities are supported	Ongoing	2020-2024
	• People-oriented activities are widely promoted in <i>About Town</i> , <i>Weekly Round Up</i> , social media and on Council's website	Ongoing	2020-2024
Public Art Strategy is developed and implemented	• Public Art Strategy is developed and endorsed by Council, following public consultation	Completed	July 2020
	• Public art is progressively implemented as opportunities and funding is made available	Ongoing	2020-2024
	• Public art is installed at Smith Street / North East Road pocket reserve	Completed	December 2020
Signage and wayfinding to amenities and places of interest across the town are expanded.	• Signage and wayfinding to places of interest are identified, endorsed and funding allocated in the annual budget	Ongoing	To be considered as part of annual budget

## Pillar: Safety

### Objective:

Support the provision of a safe and supportive social environment that contributes to people and families feeling safe.

Desired outcome	Action	Progress	Due date
Lighting is improved throughout the township	<ul style="list-style-type: none"> <li>• Streets and areas requiring improved lighting are identified and included in the annual budget</li> <li>• Outdoor infrastructure is delivered in line with the <i>Long Term Financial Plan</i> and <i>Asset Management Plans</i></li> </ul>	Ongoing	To be considered as part of annual budget
Outdoor activity is encouraged and provided for	• Outdoor infrastructure is delivered in line with the <i>Long Term Financial Plan</i> and <i>Asset Management Plans</i>	Ongoing	To be considered as part of annual budget
Programs that target socially isolated or vulnerable groups are introduced	• Programs are identified and included in <i>Cultivate5081</i> in line with Council's Wellbeing Strategy	Ongoing	To be considered as part of annual budget
Activities for teenagers and support for vulnerable groups are provided	• Programs are identified and included in <i>Cultivate5081</i> in line with Council's Wellbeing Strategy	Ongoing	To be considered as part of annual budget
Collaboration with key stakeholders to identify and respond to crime, fear of crime and anti-social behaviour	• Regular meetings held throughout the year with representatives of SAPOL and SAHA	Ongoing	2020-2024
	• Initiatives identified in response are funded through community grants, sponsorships, MOUs, grant funding and/or included in Council's annual budget	Ongoing	To be considered as part of annual budget





# Pillar: Mobility and Movement

## Objective:

Provide easy traffic and pedestrian movement throughout the town.

Desired outcome	Action	Progress	Due date
Traffic flow and road user behaviour are improved through targeted education programs and activities in partnership and collaboration with key stakeholders	<ul style="list-style-type: none"> <li>Education and communication program aligned to local area traffic plans</li> </ul>	Ongoing	2020-2024
Road and footpath conditions are improved through safety audits, design, construction and management of local roads and footpaths	<ul style="list-style-type: none"> <li>Road and footpath condition ratings are assessed via Assetics and reviewed yearly</li> </ul>	Ongoing	Considered annually as part of Asset Management Plans and incorporated into the annual budget process, as well as the <i>Long Term Financial Plan</i> .
Advocate to the State Government to improve the wider transport network	<ul style="list-style-type: none"> <li>In collaboration with LGA, advocate State Government to improve the wider transport network and in particular manage traffic flows along Stephen Terrace and Ascot Avenue</li> </ul>	Ongoing	2020-2024
Traffic flow and road user behaviour is improved through enforcement of legislation and Council Policy	<ul style="list-style-type: none"> <li>Traffic restrictions actively enforced by Community Safety Officer(s)</li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Community is informed of changes to local area traffic management plans / restrictions via flyers, <i>About Town and Weekly Round Up</i></li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Council provided with quarterly report on traffic enforcement activity</li> </ul>	Ongoing	Quarterly
Pedestrian-friendly areas are designed and developed	<ul style="list-style-type: none"> <li>Hamilton Reserve is upgraded to allow for passive and active recreation</li> </ul>	Completed	December 2021
	<ul style="list-style-type: none"> <li>Public areas identified for installation of park benches, barbecues, shelters and street furniture</li> </ul>	Ongoing	Considered annually as part of Asset Management Plans and incorporated into the annual budget process, as well as the <i>Long Term Financial Plan</i> .
Safe and interconnected networks of cycle/ walking paths to key everyday destinations such as schools, shops, sports and recreational areas are developed.	<ul style="list-style-type: none"> <li>Interconnected networks are identified, designed and factored into the <i>Long Term Financial Plan</i></li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Grant funding is sourced to offset costs</li> </ul>	Ongoing	As funding opportunities are available

# Pillar: Assets

## Objective:

Continue to provide for and maintain a good standard of assets and public infrastructure.

Desired outcome	Action	Progress	Due date
Physical and social infrastructure that match community demographics are promoted	<ul style="list-style-type: none"> <li>Walkable Walkerville Map developed and promoted</li> </ul>	Completed	August 2020
	<ul style="list-style-type: none"> <li>Wesleyan Cemetery – a cemetery guide is developed and promoted</li> </ul>	Completed	December 2020
Council owned infrastructure is managed and maintained in a sustainable manner and to a quality the community can afford	<ul style="list-style-type: none"> <li>Audits on Council-owned infrastructure undertaken every four years as a minimum. Upgrades and maintenance incorporated into the <i>Long Term Financial Plan</i></li> </ul>	Ongoing	2020-2024
Asset management plans are reviewed annually	<ul style="list-style-type: none"> <li>Asset Management Plans are reviewed annually as part of the annual budget</li> </ul>	Ongoing	To be considered as part of annual budget
Long term financial plans accurately represent the true cost of maintaining Council owned infrastructure	<ul style="list-style-type: none"> <li>Valuations of assets are undertaken yearly and incorporated into the <i>Long Term Financial Plan</i></li> </ul>	Ongoing	To be considered as part of annual budget
Natural landscape environments are managed	<ul style="list-style-type: none"> <li>Landscape maintenance program reviewed and updated every year</li> </ul>	Ongoing	Annually
Council's infrastructure services are provided in an economically optimal manner	<ul style="list-style-type: none"> <li>Asset Management Plans are reviewed annually as part of the annual budget</li> </ul>	Ongoing	To be considered as part of annual budget
	<ul style="list-style-type: none"> <li>Service level reviews are undertaken annually across various Council services</li> </ul>	Ongoing	Annually
Council's infrastructure is maintained at an appropriate level that meets community needs	<ul style="list-style-type: none"> <li>Walkerville Oval precinct is redeveloped in response to community requirements and needs</li> </ul>	Commenced	2024
New assets are assessed against whole of life cycle costs and the ability to fund new services.	<ul style="list-style-type: none"> <li>Asset Management Plans are reviewed annually as part of the annual budget process</li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Prudential reviews are undertaken where required</li> </ul>	Ongoing	2020-2024



# Pillar: Heritage

Objective:  
Protect and maintain the unique history of the township and its buildings.

Desired outcome	Action	Progress	Due date
Heritage and culture are communicated through signage and public art that create a distinctive and unique sense of place	• Signs are upgraded / replaced in line with Council's related policies	Ongoing	To be considered as part of annual budget
We celebrate the diverse heritage of our community	• Each year an event / program is held for History Week (i.e. Wesleyan Cemetery; Author Talks, SALA)	Ongoing	Annually
We promote and encourage the conservation of our heritage buildings and places	• Heritage Plaque Fund established yearly	Ongoing	To be considered as part of annual budget
Heritage Conservation Funding Grants are made available	• Heritage Management Policy is adopted	Completed	November 2020 (to be reviewed in November 2022)
We recognise our heritage through our Heritage Plaques Scheme	• Heritage Plaque Fund Policy reviewed and updated by Council (Council merged its Heritage Plaques Fund Policy and Heritage Plaques Policy into a single consolidated policy called Heritage Plaques and Associated Funding Policy) • Heritage Plaque Fund offered yearly	Ongoing	May 2020 (to be reviewed in May 2024) To be considered as part of annual budget
We digitise existing records of heritage assets to celebrate the town's rich built character and provide walking trail landmarks.	• Records of heritage are digitised • Walking Trail landmarks are identified and signage markers are installed	Ongoing Completed	2020-2024 September 2021



# Pillar: Economy

Objective:  
Create the means to enable economic diversity and encourage business opportunities.

Desired outcome	Action	Progress	Due date
Support and encourage business growth	• Continue to fund, support and participate in Propel SA with City of Burnside and Campbelltown City Council	Ongoing	To be considered as part of annual budget
Collaborate with like-minded Councils and organisations to promote the eastern region economy	• Continue to support and participate in the Eastern Region Alliance Economic Development Group with City of Burnside, Campbelltown City Council, City of Prospect, City of Unley and City of Norwood, Payneham & St Peters	Ongoing	2020-2024
Respond and adapt to business needs	• Undertake survey of businesses biennially to understand business needs	Completed	March 2021
Reduce the cost of compliance as much as possible	• Review Fees & Charges Schedule each year to ensure fair and equitable assignment of costs	Ongoing	To be considered as part of annual budget
Explore joint ventures with private owners to mitigate development risk as a means of allowing projects to proceed, which otherwise may not	• Provide pre-lodgement advice to private owners in order to identify critical issues early, while working collectively to achieve built form outcomes. • Develop Guidance Notes to assist private owners on developments that may be affected by known 'perched water table', subject to a Council funded consultant study.	Ongoing with all new developments Abandoned in 2021/22 due to budget constraints	2020-2024 2023
Provide business grants	• Business Grant Policy & Guidelines developed and endorsed by Council. • Annual Business Grants implemented as part of annual budget	Abandoned in 2021/22 due to budget constraints Abandoned in 2021/22 due to budget constraints	To be considered as part of annual budget To be considered as part of annual budget
Host an annual business day in collaboration with key stakeholders	• Survey businesses to determine what assistance / support they require of Council • Hold Business Day event in association with Propel SA	Completed Ongoing	October 2021 Annually
Encourage businesses to better utilise the public realm	• Promote use of public realm in <i>About Town</i> , <i>Weekly Round Up</i> and Council's website	Ongoing	2020-2024
Digital-based business attraction and retention scheme is developed and implemented	• Digital Economy Strategy developed and adopted by Council	Abandoned in 2021/22 due to budget constraints	2024



# Pillar: Leadership

Objective:  
A responsible and influential local government organisation.

Desired outcome	Action	Progress	Due date
Seek out shared-services opportunities	<ul style="list-style-type: none"> <li>Administration actively identifies and pursues shared-service models and opportunities are presented</li> </ul>	Ongoing	Annually
Promote accountable and transparent management of Council's finances and governance	<ul style="list-style-type: none"> <li>All financial and non-financial policies are reviewed as determined by each respective policy</li> </ul>	Ongoing	Annually
	<ul style="list-style-type: none"> <li>Internal Control audits are in place, implemented and undertaken annually</li> </ul>	Ongoing	Annually
Flexible and adaptable in our decision making	<ul style="list-style-type: none"> <li>Decisions are evidence-based and in line with Council policies, procedures and legislation</li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Council Agendas and Minutes appear on Council's website</li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Complaint handling policies are implemented and available to the community via Council's website</li> </ul>	Ongoing	2020-2024
Support and advocate on behalf of community groups	<ul style="list-style-type: none"> <li>Community groups are surveyed biennially to ascertain their requirements and needs</li> </ul>	Abandoned in 2021/22 due to COVID-19	2024
Maintain and regularly review an equitable property rating framework	<ul style="list-style-type: none"> <li>Rating framework reviewed annually as part of annual budget</li> </ul>	Ongoing	Annually
	<ul style="list-style-type: none"> <li>Rating Policy is reviewed and adopted by Council as part of annual budget</li> </ul>	Ongoing	Annually
Maintain and regularly review equitable fees and charges of Council services	<ul style="list-style-type: none"> <li>Fees &amp; Charges Schedule is reviewed and adopted by Council as part of annual budget</li> </ul>	Ongoing	Annually
Represent and promote the needs, interests and aspirations of the community	<ul style="list-style-type: none"> <li>Undertake community surveys biennially to ascertain community needs</li> </ul>	Abandoned in 2021/22 due to budget constraints	2023
	<ul style="list-style-type: none"> <li>Remain transparent through all forms of messaging, engagement and information sharing by posting latest news on the website, <i>Weekly Round Up</i> and social media, along with quarterly newsletter <i>About Town</i> where necessary</li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Undertake analysis of past and current crime statistics to determine trends and migration patterns for preventative initiatives</li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Develop a Safer City Strategy</li> </ul>	Abandoned in 2021/22 due to budget constraints	2024
	<ul style="list-style-type: none"> <li>Pursue grant funding to implement safer city initiatives</li> </ul>	Ongoing	As funding opportunities are available



Desired outcome	Action	Progress	Due date
Position the Town of Walkerville as a centre for excellence in local government	<ul style="list-style-type: none"> <li>Walkerville Council staff are represented on relevant State Government and / or Agency Committees that deal with local government issues</li> </ul>	Ongoing	2020-2024
Develop strategies to encourage the community to participate in consultation activities	<ul style="list-style-type: none"> <li>Implement a communication method for each level of consultation                             <ul style="list-style-type: none"> <li>Small to medium consultation: soft targeting with avenues including the <i>Weekly Round Up</i> and social media channels</li> <li>Medium to large consultation: personalised and targeted approach via direct mail-out to the community as an initial notification in order to attract a higher engagement level. This should be paired with other methods including Survey Monkey and paid advertising through social media channels</li> <li>All consultation where known in advance: notification through <i>About Town</i> newsletter</li> </ul> </li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Identify and install, Water Sensitive Urban Design systems as a part of the capital program</li> <li>Install energy generation (solar panels) systems on Council-owned assets to ensure green star energy rating</li> <li>Develop initiatives for better management of Council's waste diversion via Council's Waste Advisory Group and East Waste</li> </ul>	Ongoing	2020-2024
Develop ecologically sustainable initiatives that contribute to better use and management of waste, energy and water	<ul style="list-style-type: none"> <li>Identify and install, Water Sensitive Urban Design systems as a part of the capital program</li> <li>Install energy generation (solar panels) systems on Council-owned assets to ensure green star energy rating</li> <li>Develop initiatives for better management of Council's waste diversion via Council's Waste Advisory Group and East Waste</li> </ul>	Ongoing	2020-2024
Develop adaptation strategies to effectively respond to the impact of climate change	<ul style="list-style-type: none"> <li>Review and update Resilient East Action Plan as adaptation strategies are identified and developed</li> </ul>	Ongoing	2020-2024

## strategic community plan: Snapshot

From the 84 actions across seven key pillars:

- 76** (90.48%) actions were completed or ongoing initiatives that would be continued throughout the Strategic Plan until 2024.
- 7** (8.33%) were abandoned in 2021/22 due to reasons such as COVID-19, budget constraints or commencement scheduled for the 2022/23 and 2023/24 financial years.
- 1** (1.19%) project commenced and was in progress.



# 2020-2024 Living Walkerville: wellbeing for every age and stage

The 2020-2024 Wellbeing Strategy sets the direction and provides a framework for coordinated action to ensure Town of Walkerville residents of all ages are afforded the opportunity for optimal health and wellbeing so they can participate fully in their community.

This strategy aims to build Township resilience and support physical, social, mental and community wellbeing through eight key themes:

- Theme 1:**  
young people 0 - 25
- Theme 2:**  
women and men
- Theme 3:**  
inclusivity and cultural diversity
- Theme 4:**  
literacy
- Theme 5:**  
mental health
- Theme 6:**  
safety
- Theme 7:**  
active ageing
- Theme 8:**  
support at home

This plan was adopted on 20 July 2020 as per Council resolution CNC5/20-21.

## 2021/22 strategic wellbeing update

"The beginning of the 2021/22 financial year marked the second year of Council's new wellness strategy, 2020-2024 Living Walkerville: wellbeing for every age and stage.

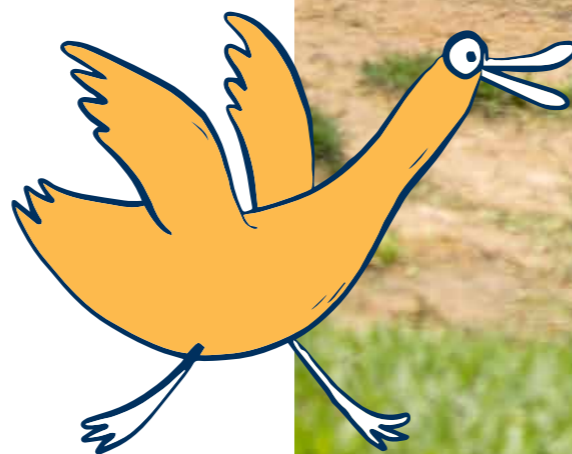
The Community Development & Engagement Team continued to deliver a high level of programs and events through the *Cultivate5081* banner, which were identified through Council's strategic plans, including the Wellness Strategy, the Strategic Community Plan and the Disability Access and Inclusion Plan.

We continue to collaborate with local schools, community groups and churches to create intergenerational programs like the Nourishing Table, where students and vulnerable members of the community come together over a meal.

One of the highlights for me - and I believe for the rest of the community - was seeing the mural on Ascot Avenue come to life, which involved input from ale Park Primary School children and artist Marciano Arents, who captured their thoughts on the mural.

The following pages provide an update on the wellbeing and disability action achievements throughout 2021/22."

**Fiona Deckert**  
Manager Community Development & Engagement



“  
We continue to collaborate with local schools, community groups and churches to create intergenerational programs.  
”





# Theme: Young People 0-25

Initiative	Desired outcome	2021-22 Achievements
<b>Supporting positive health outcomes for babies</b>	<ul style="list-style-type: none"> <li>Families have access to Eastern Health Authority (EHA) services, such as immunisation clinics</li> </ul>	<ul style="list-style-type: none"> <li>EHA immunisation services were promoted and used by the community</li> </ul>
<b>Supporting early childhood development</b>	<ul style="list-style-type: none"> <li>Families have access to a range of development opportunities that encourage social interaction and early learning skills</li> </ul>	<ul style="list-style-type: none"> <li>Regular programs – Baby Bounce, Toddler Time, Story Time, Lego Club and Coding for Kids – were continued</li> <li>A range of one-off events for children and carers were delivered, including National Simultaneous Story Time, Science Week, Book Week, Stay and Active AFL</li> </ul>
<b>Young people are inspired to pursue their dreams and aspirations</b>	<ul style="list-style-type: none"> <li>Young people access community fund grants that support sporting, cultural or other endeavours</li> <li>Council provides programs that support young people, such as Youth FM</li> <li>Council delivers a range of activities and resources targeting young people</li> </ul>	<ul style="list-style-type: none"> <li>Council supported young people by allocating \$1,050 in sporting grants for attendance at national gymnastics, junior league, little athletics and indoor cricket championships</li> <li>Youth FM projects were promoted with local schools and young residents</li> <li>One-off events for young people were delivered, including learn robotics, art with spheros, 3D pens and printer, animation creation workshops and a Teen Aerosol Workshop</li> </ul>
<b>Young people are engaged with their local community</b>	<ul style="list-style-type: none"> <li>Council provides a Civic and Community Centre environment that encourages use by young people</li> <li>Council partners with local schools in arts and culture events</li> <li>Council encourages contribution from students and young adults in community leadership</li> </ul>	<ul style="list-style-type: none"> <li>Young people had the opportunity to utilise a dedicated study space in the Theresa Walker Gallery at the Civic and Community Centre</li> <li>Council provided the Town Hall to Walkerville Primary School for its 2021 Art Show to display a colourful array of works by the students</li> <li>School excursions were held with St Monica's Primary School in the Council Chamber, providing insight into Local Government procedures</li> </ul>
<b>Partnering with local schools and community groups on Intergenerational Projects</b>	<ul style="list-style-type: none"> <li>Participants from local schools are nominated for Young Volunteer of the year award</li> <li>Council runs intergenerational programs</li> </ul>	<ul style="list-style-type: none"> <li>Council's 2022 Young Volunteer of the Year was awarded to 13-year-old Nomiki for her sense of social responsibility and regular involvement in a vast range of fundraising activities, as well as her role in various leadership positions at St Andrew's Primary School</li> <li>The Nourishing Table program was undertaken with a mix of local home-schooled children and Vale Park Primary students, along with elderly residents</li> </ul>



# Theme: Women and men

Initiative	Desired outcome	2021-22 Achievements
<b>Partnering with peak bodies that advocate for equal participation, gender pay gap, the prevention of domestic violence and elder abuse</b>	<ul style="list-style-type: none"> <li>Information and resources available in a range of languages, formats and channels</li> <li>Council is an equal opportunity employer (EEO) and complies with EEO policies and legislation</li> <li>Walkerville Council is an accredited White Ribbon Workplace</li> </ul>	<ul style="list-style-type: none"> <li>Brochures with contact numbers and website links for domestic violence victims were shared in the Civic and Community Centre</li> <li>Council partnered with Domestic Violence (DV) Safe Phone program to install a collection box for mobile phones to provide to those at risk of DV</li> <li>Council's website was available for translation in 130 languages</li> <li>Council complied with EEO legislation and continued to employ new staff members with multicultural backgrounds</li> <li>Council continued as a White Ribbon accredited organisation</li> </ul>
<b>Providing Volunteering opportunities</b>	<ul style="list-style-type: none"> <li>Opportunities are offered and supported for volunteers within the Civic and Community Centre</li> <li>Volunteers are recognised and celebrated at annual volunteer lunches</li> </ul>	<ul style="list-style-type: none"> <li>Justice of the Peace and library volunteers were offered spaces and opportunities at the Civic and Community Centre</li> <li>A Volunteer of the Year luncheon for approximately 80 people was held at the Civic and Community Centre in May 2022 to recognise and acknowledge their contribution to the community</li> </ul>
<b>Existing assets are investigated for use as a community garden</b>	<ul style="list-style-type: none"> <li>Existing site or sites in the Town of Walkerville are used as a community garden</li> </ul>	<ul style="list-style-type: none"> <li>A community garden project at Mellor Court, in collaboration with the Adelaide Botanic Gardens, was completed</li> <li>Community garden boxes were installed in the median strip of Medindie Lane in collaboration with local residents</li> </ul>
<b>Clear pathways for men to connect with programs and activities that specifically address men's issues</b>	<ul style="list-style-type: none"> <li>Council meets with community groups (including Men's Probus, Rotary, RSL) to ascertain what activities and programs are currently available and identify gaps</li> </ul>	<ul style="list-style-type: none"> <li>Programs to enhance men's health and wellbeing were held throughout the year, including access for Town of Walkerville residents to join the Prospect Men's Shed</li> </ul>





# Theme: Inclusivity and Cultural Diversity



Initiative	Desired outcome	2021-22 Achievements
<b>Greater community interaction and participation</b>	<ul style="list-style-type: none"> <li>Diversity in our community is recognised and celebrated. We live and work in an environment that values a diverse range of views, knowledge and experiences and uses this to maximise our service delivery capabilities</li> </ul>	<ul style="list-style-type: none"> <li>Story Time focussed on specific themes based on multicultural events, days and months</li> <li>Physical and digital content (including via the State OneCard Network) was offered in a range of languages</li> <li>Town of Walkerville's recognition of cultural diversity was reflected in the recruitment of new citizens from China, India, Vietnam, Jordan and Pakistan</li> </ul>
<b>Build socially cohesive communities</b>	<ul style="list-style-type: none"> <li>Promotion of stronger community relations and the development of sustainable community partnerships</li> </ul>	<ul style="list-style-type: none"> <li>The library offered a "learning another language kit" physical collection, as well as digital content in a range of languages, in conjunction with the State OneCard Network</li> </ul>
<b>Accessible Information</b>	<ul style="list-style-type: none"> <li>Information is available for people from different cultural backgrounds</li> <li>Information and programs are adapted for people with hearing loss or deafness, impaired vision, blindness or other disabilities</li> </ul>	<ul style="list-style-type: none"> <li>Publications were made accessible in plain language, as well as a range of language other than English (LOTE) options</li> <li>Council's website was audited and upgraded to meet accessibility requirements</li> <li>Customer Experience staff assisted library patrons with hearing and vision impairments</li> </ul>

# Theme: Literacy



Initiative	Desired outcome	2021-22 Achievements
<b>Build literacy, language and lifelong learning skills</b>	<ul style="list-style-type: none"> <li>Range of library services and resources continue to grow and adapt to meet community needs through literacy and learning programs and individual support</li> </ul>	<ul style="list-style-type: none"> <li>Library continued to offer physical and digital content, programs, events and individual tech support services</li> </ul>
<b>Help our community connect around the issue of literacy, offering ways to network, and work together to improve literacy for every individual, through book groups, author events and workshops</b>	<ul style="list-style-type: none"> <li>Library offers a range of language collections (print and audio)</li> <li>Library offers early childhood reading resources and activities</li> <li>The Library is recognised as a safe community "literacy hub"</li> <li>Programs on offer combine language and digital literacy activities</li> <li>The community has access to the International English Language Testing System (IELTS) online</li> </ul>	<ul style="list-style-type: none"> <li>Library collections (physical and digital) were maintained and new content was provided</li> <li>Children's library activities were continued</li> <li>A child-friendly safe reading area continued to be available in the library area</li> <li>Australian Government short courses - "Be Connected" - were delivered</li> <li>A range of "Learning English" print, CD and digital content was available via the library and State OneCard Network</li> </ul>
<b>Empower the community to become digital citizens and gain the skills and knowledge to use digital technology to participate in society, communicate with others and create and consume digital content</b>	<ul style="list-style-type: none"> <li>Facilitate access to programs for existing and emerging digital technologies that develop skills and knowledge for digital citizenship</li> <li>Staff are given effective tools, skills and information to support them in effectively assisting customers with literacy and digital needs</li> </ul>	<ul style="list-style-type: none"> <li>The library's free digital collection and content database continued, including eBooks, eAudiobooks and streaming service Kanopy</li> <li>Regular technology programs were increased, utilising donations of new equipment by Friends of Walkerville Library</li> <li>Frontline staff undertook the Australian Library and Information Association (ALIA) Library Proficiency Course</li> <li>Periodic in-house training was held for frontline staff to ensure up-to-date knowledge and the ability to effectively assist customers</li> </ul>



# Theme: Mental Health

Initiative	Desired outcome	2021-22 Achievements
Engage with key stakeholders in the mental health sector to raise awareness of mental health illnesses and understand the impact of mental health on communities	<ul style="list-style-type: none"> <li>Awareness and understanding of mental health illnesses exists in the community through displays, website and Council's promotional networks</li> <li>Staff are given effective tools, skills and information to support them in dealing with customers with mental health illnesses</li> </ul>	<ul style="list-style-type: none"> <li>As part of Mental Health Awareness Month, Council created a "power of positivity" board in the Civic and Community Centre for the community to come along and leave a sticky note with a positive message or piece of advice</li> <li>Helplines and links to services were accessible from Council's website</li> <li>Procedures and guidelines were reviewed and promoted amongst staff</li> </ul>



# Theme: Safety

Initiative	Desired outcome	2021-22 Achievements
Diversity of seniors and their right to safety is recognised	<ul style="list-style-type: none"> <li>Programs and forums targeting high risk groups are provided</li> </ul>	<ul style="list-style-type: none"> <li>Programs for seniors, the isolated and the vulnerable were offered and promoted through <i>Cultivate5081</i>, as well as the Community Noticeboard – including exercise classes in the Town Hall and weekly community bus service</li> <li>Activity packs for seniors were available free of charge and delivered to vulnerable residents</li> </ul>
Increase awareness and understanding of digital safety	<ul style="list-style-type: none"> <li>Adults and young people have access to cyber safety information and education programs to support digital safety</li> </ul>	<ul style="list-style-type: none"> <li>One-on-one customer support was offered to residents</li> <li>Cyber security posters were displayed at the public computers in the library</li> </ul>
Support the provision of a safe environment for the community	<ul style="list-style-type: none"> <li>Collaborate with key stakeholders and coordinate forums on how to deal with crime and anti-social behaviour</li> </ul>	<ul style="list-style-type: none"> <li>Council met with SAPOL to address local issues</li> </ul>

# Theme: Active ageing



Initiative	Desired outcome	2021-22 Achievements
Enhanced health and wellbeing	<ul style="list-style-type: none"> <li>Active living is promoted and encouraged</li> <li>Partner with the Heart Foundation for walking programs</li> </ul>	<ul style="list-style-type: none"> <li>Programs on exercise, healthy eating and dementia were offered – including Laughter Yoga and a social community lunch held at the Town Hall</li> <li>The Walkerville Walkers was actively promoted and attendance continued to increase</li> </ul>
Services and programs are inclusive, empowering and responsive	<ul style="list-style-type: none"> <li>Healthy lifestyle is promoted</li> <li>Key stakeholders engaged to provide forums and workshops on relevant topics</li> </ul>	<ul style="list-style-type: none"> <li>Health and wellbeing forums and information sessions with key stakeholders were promoted throughout the year – including a "Fitness for Living" workshop, "Stretch, Mediate &amp; Relax" classes and "Become a savvy shopper" presentation</li> <li>Quarterly health-themed breakfast and presentations were held</li> </ul>
Dementia Friendly Organisation	<ul style="list-style-type: none"> <li>Walkerville is an accredited dementia friendly organisation</li> <li>Staff are trained to understand and assist people with dementia</li> </ul>	<ul style="list-style-type: none"> <li>Dementia awareness training is due in 2022/23 as it is a biennial requirement</li> <li>Council partnered with Member for Adelaide, the Hon Rachel Sanderson MP, to hold the Dementia Friendly Community Forum</li> </ul>



# Theme: Support at home

Initiative	Desired outcome	2021-22 Achievements
Ensure diverse needs of older people are supported and acknowledged	<ul style="list-style-type: none"> <li>Programs and services are offered for vulnerable members of the community</li> <li>Members of the community with mobility issues have access to the home library service</li> </ul>	<ul style="list-style-type: none"> <li>Intergenerational community lunches were held monthly with local school children</li> <li>The home library service was suspended due to COVID-19</li> </ul>
Support people to remain in their own home for as long as they wish	<ul style="list-style-type: none"> <li>Domestic assistance and home maintenance services are available</li> <li>Information is available on government funded programs and accessibility to services</li> <li>Continue to extend the reach of library services into the community for those who are unable to visit the library</li> </ul>	<ul style="list-style-type: none"> <li>Home and community care services – including garden maintenance, domestic assistance and social activities – were promoted and actively used by residents</li> <li>Information was accessible through the library and on Council's website</li> <li>The library's free digital content was promoted, including Kanopy, which could be accessed anywhere by Walkerville Library members</li> </ul>
Fostering a sense of belonging and connection for families and carers	<ul style="list-style-type: none"> <li>Families and carers have access to organisations that provide support services and information</li> <li>The community has a range of ways to express their interests and needs of library and Council services</li> </ul>	<ul style="list-style-type: none"> <li>Support organisations – including Walkerville Uniting Church, Walkerville Rotary and Walkerville RSL – were promoted via the website, <i>Weekly Round Up</i> and <i>About Town</i> newsletter</li> <li>Council's business support organisation – Propel SA – established a charity partnership with SA not-for-profit organisation, Treasure Boxes, which provides vital essential to disadvantaged children and teens</li> <li>Council provided space for Carers SA to meet at the Civic and Community Centre</li> <li>The use of library content request forms and feedback surveys were continued</li> </ul>





# 2020-2024 Disability Access and Inclusion Plan

The Town of Walkerville is committed to ensuring that the community of all ages and abilities has the opportunity to live active, connected and fulfilling lives.

This *Disability Access and Inclusion Plan (DAIP)* describes the actions that Council will take over four years to facilitate equitable access to opportunities and services for people living with disability. This means considering disability access and inclusion in Council planning and putting in place measures to ensure people living with disability can participate in or use Council's services, programs and facilities and that they feel welcome and engaged in community life.

**It aims to ensure that people with disability:**

- have the same opportunities as other people to access the services and events organised by the Town of Walkerville;
- gain the same opportunities as other people to access the buildings and other facilities of Town of Walkerville;
- access information from the Town of Walkerville as readily as other people are able to access it;
- receive the same level and quality of service from the staff of the Town of Walkerville; and
- have the same opportunities as other people to obtain and maintain employment within the Town of Walkerville.

This plan was adopted on 20 July 2020 as per Council resolution **CNC5/20-21**.

## 2021/22 DAIP update

Local Government entities can prepare action plans that respond to the requirements of the *Disability Inclusion Act 2018*, which are commonly referred to as Disability Discrimination Act action plans, access plans, or access and inclusion plans. These plans identify and address barriers to inclusion and aim to identify and action improvements that will achieve accessible and inclusive communities, agencies and practices for people living with disability.

The Town of Walkerville *2020-2024 Disability Access and Inclusion Plan (DAIP)* represents Council's commitment and contribution towards progressing the objectives of both the Act and the South Australian Government's first State Disability Inclusion Plan, which was introduced in 2019.

The Town of Walkerville is committed to creating and supporting an environment that is free of discrimination and proactive about facilitating access and inclusion. Council's DAIP therefore aims to address the State Plan's priority areas of:

1. Inclusive communities for all
2. Leadership and collaboration
3. Accessible communities
4. Learning and employment

The following pages demonstrate the achievements of Council's DAIP actions throughout the 2021/22 financial year.

“  
Ensuring people living with disability can participate in or use Council's services, programs and facilities and that they feel welcome and engaged in community life.  
”

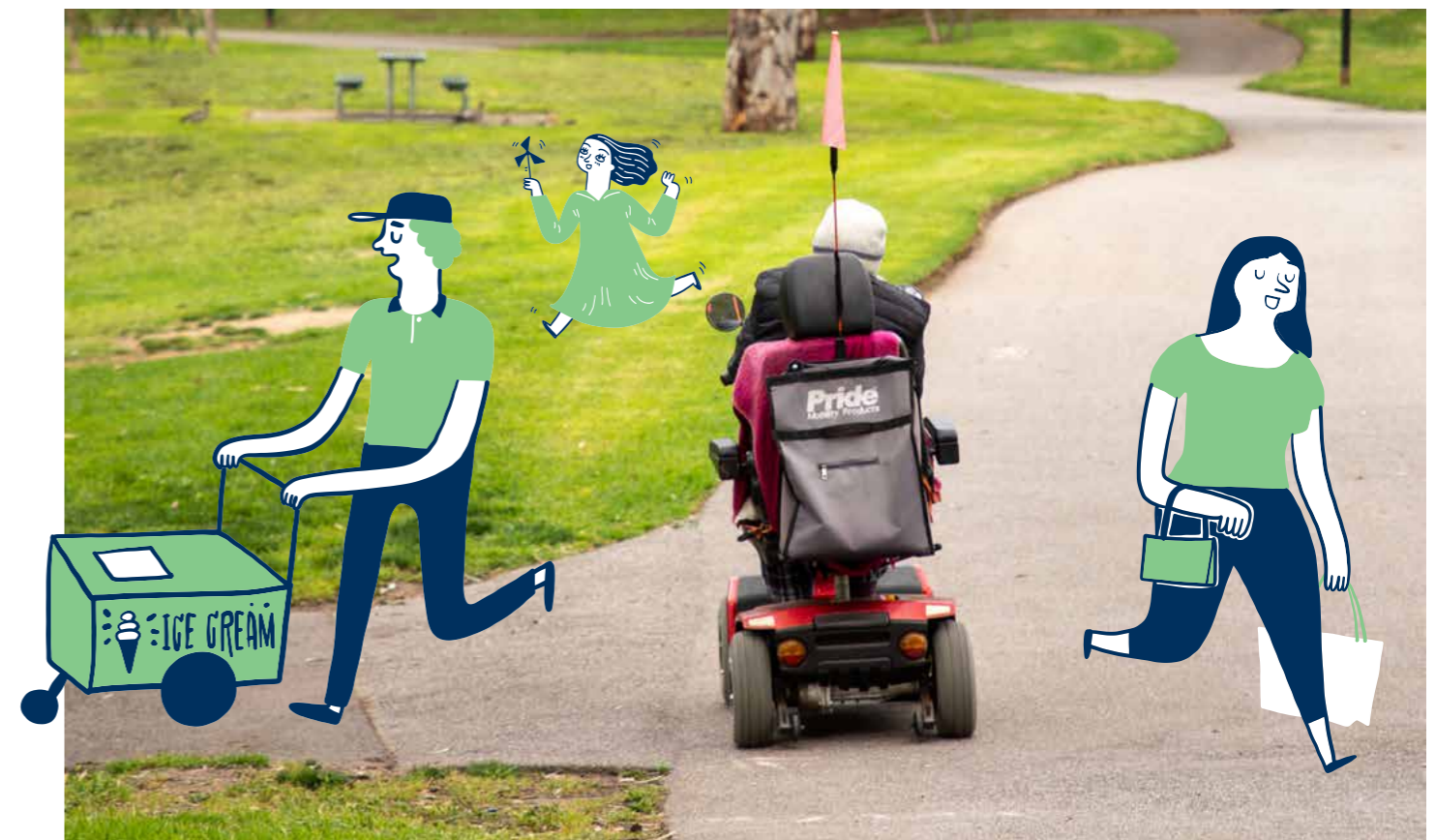




# Inclusive communities for all

Action	2021/22 Achievements and progress
Deliver access and inclusion training to all staff and Elected Members and relevant volunteers (including through induction processes) to continue to provide a welcoming and supportive environment for all	<ul style="list-style-type: none"> <li>All relevant staff and volunteers completed 'Child Safe Environment' training and provided police clearances on commencement of employment</li> <li>Customer Experience staff completed training course 'The Missing Think'</li> <li>Customer Experience staff completed Australian Library Industry Association proficiency training</li> </ul>
Develop plain language 1-page guidelines and checklist for accessible and inclusive planning of events, services, programs, and hire arrangements. Include information about access, communication, relationship building and available supports.	<ul style="list-style-type: none"> <li>In progress for completion in 2022/23</li> </ul>
Provide and review Council programs (e.g. digital literacy, yoga) to support participation of people with disability or those caring for people with disability.	<ul style="list-style-type: none"> <li>All programs and events supported the participation of people with disability or those caring for people with disabilities</li> </ul>
Review and design library processes and spaces to support participation by people living with disability or dementia and their carers (e.g. signage, layout, assistive technologies, greeters and one on one assistance)	<ul style="list-style-type: none"> <li>Design and layout implications for people with disabilities or dementia, along with their carers, were taken into consideration when reconfiguring spaces in the Civic and Community Centre</li> <li>The design phases for new developments, including the Walkerville Oval redevelopment and 39 Smith Street, had a substantial focus on disability access and inclusion</li> </ul>
Celebrate all abilities and accessible and inclusive local businesses in Council communications and local media and through International Day of People with a Disability	<ul style="list-style-type: none"> <li>Council provided promotion through its marketing platforms, including the <i>Weekly Round Up</i> and social media channels</li> </ul>
Develop a 'Diversity in All Documents' guide that encourages diverse images and text in Council documents and promotions	<ul style="list-style-type: none"> <li>Guide scheduled for completion prior to the end of the 2020-2024 DAIP</li> </ul>
Encourage community and disability organisations to apply for community grants for events, activities and programs that support access and inclusion	<ul style="list-style-type: none"> <li>Council's grants finder online web program (Grant Guru) – which identified specific grant streams – was promoted to the community and disability organisations</li> <li>Council provided promotion through communications and marketing platforms</li> </ul>
Promote opportunities for participation to disability organisation and those representing priority populations (e.g. CALD community)	<ul style="list-style-type: none"> <li>A panel with representatives from disability field areas is scheduled to be developed prior to the end of the 2020-2024 DAIP</li> </ul>

# Leadership and collaboration



Action	2021/22 Achievements and progress
Continue to offer consultation processes that use multiple methods of engagement (e.g. written, on-line, face-to-face, and group sessions) and ensure that materials and events are accessible and inclusive	<ul style="list-style-type: none"> <li>Several techniques were used for consultation processes to provide ample opportunity for feedback and digital videos were used for community engagement</li> <li>Council introduced consultation website Your Say Walkerville as a dedicated engagement platform</li> </ul>
Establish an Access and Inclusion Panel that includes people with lived experience of disability, carers or people working in the disability sector to provide input into Council projects or plans. Consider membership representing priority populations such as young people, women and CALD communities.	<ul style="list-style-type: none"> <li>To be developed prior to the end of the 2020-2024 DAIP</li> </ul>
Develop an Access and Inclusion Register of people with lived experience of disability, or those representing the disability sector that would like to be kept informed of consultation opportunities, programs and events.	<ul style="list-style-type: none"> <li>To be developed prior to the end of the 2020-2024 DAIP. In addition, Council's online booking platform allows staff to capture relevant information regarding accessibility requirements.</li> </ul>
Updates Council's Customer Request System to enable easy tracking of access and inclusion matters raised by the community	<ul style="list-style-type: none"> <li>Scheduled for completion prior to the end of the 2020-2024 DAIP</li> </ul>
Identify a position in Council to drive access and inclusion outcomes and provide a point of contact for community and stakeholders	<ul style="list-style-type: none"> <li>Access and inclusion outcomes were provided to stakeholders by Council's point of contact – Manager Community Development &amp; Engagement</li> </ul>



# Accessible communities

Action	2021/22 Achievements and progress
Undertake an audit of Council owned and operated buildings, facilities and open spaces to assess their compliance with DDA Standards and identify priorities for upgrades (eg. to footpaths, toilets, entrances, parking, the library and play spaces)	<ul style="list-style-type: none"> <li>Three new disability compliant Exeloo public toilet blocks were installed in 2021/22 at Willow Bend Reserve, Levi Park and Hamilton Reserve</li> <li>A Footpath Renewal Program (\$120,000) was undertaken to help meet footpath design requirements for people with disabilities</li> <li>A parking map was developed on Council's website to highlight locations of disability parking spaces across the Township</li> </ul>
Review and identify opportunity to improve the access and inclusion of Linear Park. Consider pathways, furniture, play spaces, public toilets and car parking	<ul style="list-style-type: none"> <li>Two disability compliant Exeloo toilets were constructed along River Torrens Linear Park at Hamilton Reserve and Willow Bend Reserve</li> <li>The upgrade of Hamilton Reserve included kerb ramps and new paths to improve disability access to the park from adjoining streets</li> <li>Two disability compliant barbecues were installed at Hamilton Reserve as part of the reserve upgrade</li> </ul>
Add value to "business as usual" public realm maintenance and upgrades by incorporating access and inclusion improvements	<ul style="list-style-type: none"> <li>Disability compliant park furniture and barbecues were installed at three reserves as part of the 2021/22 Capital Works Program</li> </ul>
Identify priority reserves for establishing accessible infrastructure and features (e.g. dementia friendly and sensory gardens) in collaboration with aged care housing and disability service providers	<ul style="list-style-type: none"> <li>Ongoing throughout 2020-2024 DAIP</li> </ul>
Ensure that the Master Plans for Levi Caravan Park and the Walkerville Sporting Club address existing barriers to access, notwithstanding Council's responsibility to preserve particular heritage attributes under certain circumstances.	<ul style="list-style-type: none"> <li>Wheelchair access and disability compliant toilets were factored into the design for the Walkerville Oval redevelopment</li> </ul>
Review lease agreements for groups using Council owned facilities to ensure access and inclusion requirements are specified and monitor regularly	<ul style="list-style-type: none"> <li>Ongoing throughout 2020-2024 DAIP</li> </ul>
Continue to provide a community bus service for Walkerville residents and Commonwealth Home Support Program (CHSP) clients and people living with disability who are unable to access their own transport	<ul style="list-style-type: none"> <li>Weekly bus service ongoing throughout 2020-2024 DAIP</li> </ul>
Complete review and update Council's website to work towards meeting Web Content Accessibility Guidelines (WCAG)	<ul style="list-style-type: none"> <li>An audit was undertaken in 2021/22 on Council's website to increase the accessibility rating to ensure all pages were readily available and suitable for people living with disability</li> </ul>

Action	2021/22 Achievements and progress
Provide information on the accessibility of Council facilities and programs including through the website, New Residents Information Pack, and targeted information to aged care and disability service providers and also the development of a map that shows the accessibility features of council facilities (eg entrances, toilets, parking , etc)	<ul style="list-style-type: none"> <li>A list of Council facilities was provided on its website, as well as the availability of disabled parking on its Walkable Walkerville Town map and online parking map</li> </ul>
Continue to provide and update an accessible collection through the library and home library service	<ul style="list-style-type: none"> <li>The library's print and digital audio collection remained accessible</li> <li>The home library service remained suspended due to COVID-19</li> </ul>
Prepare Accessible Communication Guidelines to support the development and review of Council publications and promotional materials that are easy to read and comply with disability format standards	<ul style="list-style-type: none"> <li>Scheduled for completion prior to the end of the 2020-2024 DAIP</li> </ul>
Provide training or information to support planners to maximise access and inclusion outcomes through the development assessment process.	<ul style="list-style-type: none"> <li>Planning staff completed disability inclusion training through the Local Government Association (LGA)</li> </ul>
Support the integration of Universal Design Principles and Age-Friendly Residential Living Guidelines into new developments through provision of advice to developers and participating in collaborative research and planning projects such as the Co-housing for Ageing Well program in partnership with UniSA.	<ul style="list-style-type: none"> <li>Ongoing throughout 2020-2024 DAIP (the Planning and Design Code recognises ancillary accommodation (e.g. granny flats) and accommodates principles within residential land policies)</li> </ul>





# Learning and employment

Action	2021/22 Achievements and progress
Provide training and systems for managers and human resources staff to support the recruitment and retention of people living with disability in employment or volunteer roles	· Ongoing throughout 2020-2024 DAIP
All position advertisements and recruitment processes are Equal Employment Opportunity compliant and in formats that comply with disability standards	· All recruitment material and processes were Equal Employment Opportunity (EEO) compliant and in formats that complied with disability standards
Work proactively with disability placement agencies to identify the barriers and explore opportunities for volunteering, placements and employment opportunities	· Ongoing throughout 2020-2024 DAIP
Ensure position requirements are not unnecessarily restrictive, offer flexible working arrangements and provide systems that enable the ongoing employment of people living with disability	· Ongoing throughout 2020-2024 DAIP
Undertake an access audit of all workplaces to ensure these are accessible for people working with disability	· Undertaken annually
Liaise with the LGA to identify potential training opportunities.	· Ongoing throughout 2020-2024 DAIP



“ [Council aims] to identify and action improvements that will achieve accessible and inclusive communities, agencies and practices for people living with disability. ”





# Administration

## Leadership Team

As at 30 June 2022, the Leadership Team was made up of the Chief Executive Officer (CEO), three Group Managers and three Managers.

Council's Leadership Team is responsible for providing direction across a broad portfolio of activities grouped into:

- Office of the CEO (Communications & Marketing, Community Development & Engagement, Governance, and Work Health & Safety)
- Corporate Services & Strategic Projects
- Planning, Environment, Regulatory & Customer Service
- Assets & Infrastructure

These portfolios deliver outcomes for the community, providing excellent customer service and meaningful, challenging and rewarding careers at the Town of Walkerville.

Remuneration packages for the Leadership Team ranged from \$105,000 to \$271,000 per annum and were inclusive of 10% compulsory superannuation (where applicable)..

Some packages included a fully maintained vehicle with private use, mobile phone, laptop/iPad and professional development allowance.

## Council employees

Age	Female	Male	Total
21-30	5	0	5
31-34	0	4	4
35-44	6	6	12
45-54	1	2	3
55-64	5	6	11
65 plus	1	0	1
<b>Total</b>	<b>18</b>	<b>18</b>	<b>36</b>

## Employment status

	Female	Male	Total
Full time	15	17	32
Part time	3	1	4
Casual	0	0	0
<b>Total</b>	<b>18</b>	<b>18</b>	<b>36</b>

## Occupation stream

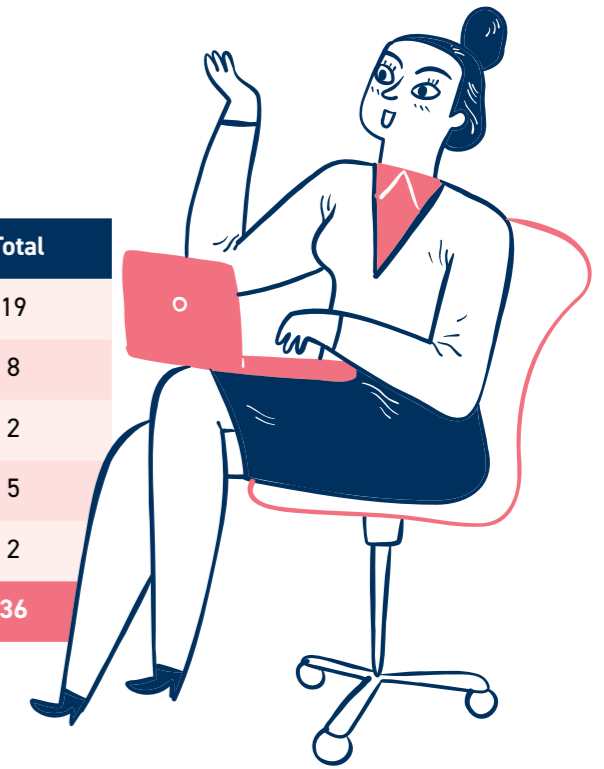
	Female	Male	Total
Strategy & Governance	3	1	4
Corporate Services	3	1	4
Customer Experience	6	2	8
Community Services	2	0	2
Assets & Infrastructure	2	9	11
Planning, Environment & Regulatory Services	2	5	7
<b>Total</b>	<b>18</b>	<b>18</b>	<b>36</b>

## Length of service in 2022

Years	Female	Male	Total
0-2	11	8	19
2-5	4	4	8
5-10	0	2	2
10-15	2	3	5
15 plus	1	1	2
<b>Total</b>	<b>18</b>	<b>18</b>	<b>36</b>

## Length of service (comparison)

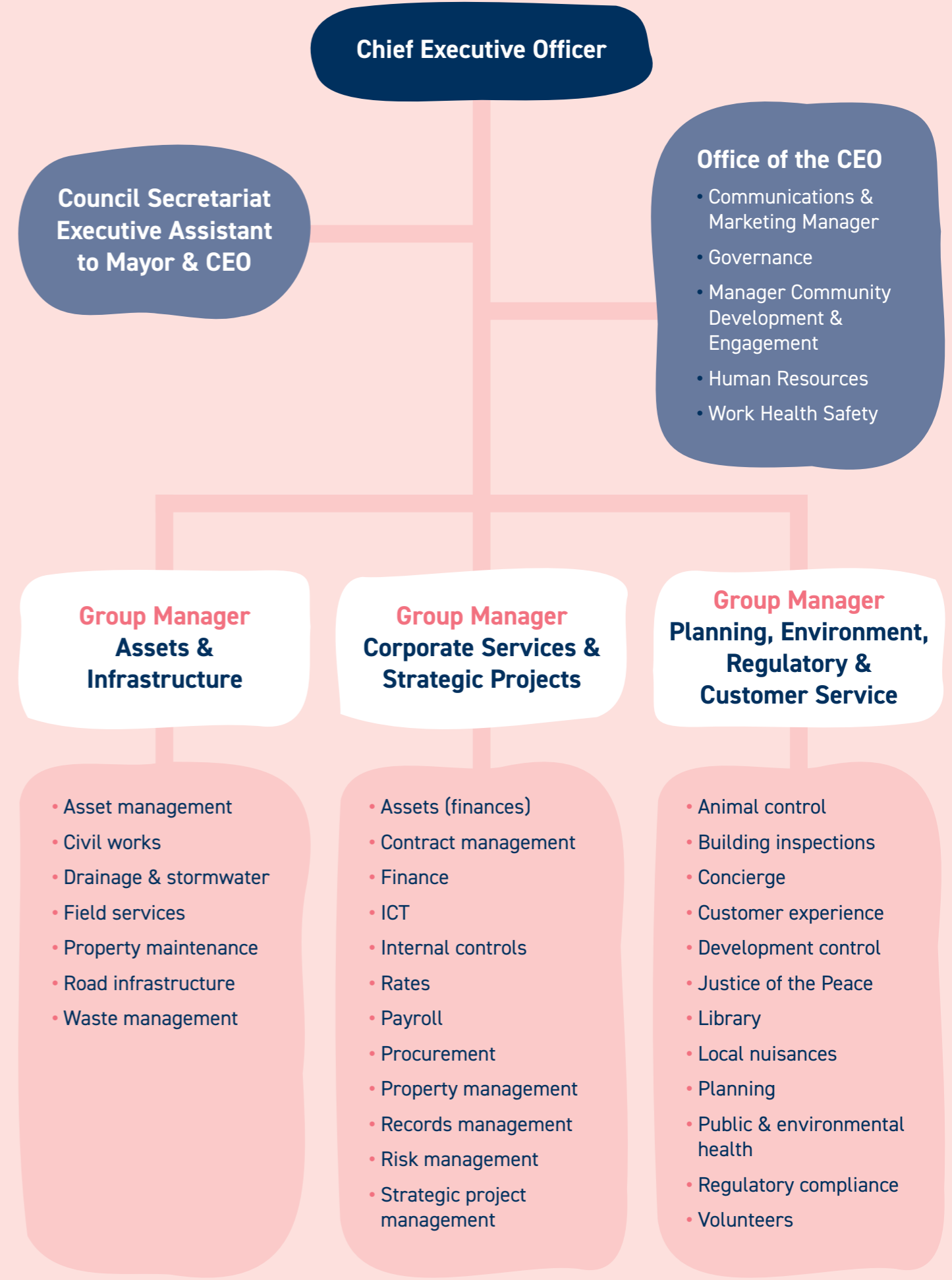
Years	2017/18	2018/19	2019/20	2020/21	2021/22
0-2	14	8	12	15	19
2-5	8	10	9	7	8
5-10	10	9	7	3	2
10-15	3	4	6	7	5
15+	2	2	3	3	2
<b>Total</b>	<b>37</b>	<b>33</b>	<b>37</b>	<b>35</b>	<b>36</b>







# Organisation structure



**Chief Executive Officer**

**Council Secretariat Executive Assistant to Mayor & CEO**

- Office of the CEO**
- Communications & Marketing Manager
  - Governance
  - Manager Community Development & Engagement
  - Human Resources
  - Work Health Safety

**Group Manager Assets & Infrastructure**

- Asset management
- Civil works
- Drainage & stormwater
- Field services
- Property maintenance
- Road infrastructure
- Waste management

**Group Manager Corporate Services & Strategic Projects**

- Assets (finances)
- Contract management
- Finance
- ICT
- Internal controls
- Rates
- Payroll
- Procurement
- Property management
- Records management
- Risk management
- Strategic project management

**Group Manager Planning, Environment, Regulatory & Customer Service**

- Animal control
- Building inspections
- Concierge
- Customer experience
- Development control
- Justice of the Peace
- Library
- Local nuisances
- Planning
- Public & environmental health
- Regulatory compliance
- Volunteers







# Office of the CEO

The Office of the CEO provides support to the Elected Members through the provision of advice on strategy and policy direction, as well as ensuring that Council and Administration comply with statutory obligations.

The Office of the CEO supports the principles of equal opportunity to encourage the detection and elimination of discrimination, victimisation and sexual harassment, as well as promoting a state of equality among all sectors of the Town of Walkerville. It also ensures that all members of Administration are treated the same – irrespective of race, age, caring responsibilities, gender identity, disability, marital or domestic partnership status, intersex status, pregnancy, race, sex, sexual orientation, or spouse or partner's identity.



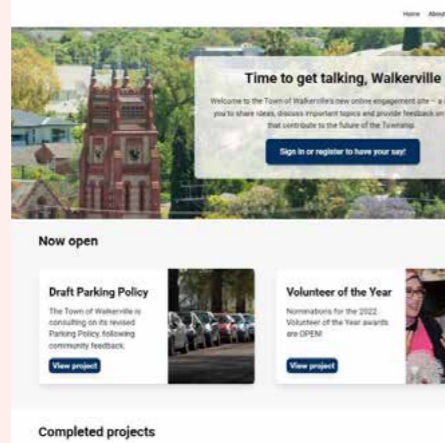


# Communications & Marketing

From engaging the community in exciting new projects – including an inspiring, bright nature-themed 100m-long mural on Ascot Avenue and a redevelopment to transform Alfred Street into a green gateway for Walkerville – to promoting the Hamilton Reserve upgrade opening event with the Premier, the portfolio of Communications & Marketing headed a diverse array of initiatives involving the community in the 2021/22 financial year.

Following an increase in digital media in 2020/21 and a heightened desire for better methods of public consultation, Administration introduced a dedicated online engagement platform – Your Say Walkerville. In addition, Council’s social media reach continued to rise and enabled staff to communicate key messaging and share points of interest, which proved beneficial for local residents. The use of QR codes were also expanded upon and could be found on consultation letters, park upgrade posters around the Township and new sign blades as part of a Heritage Trail Marker project.

## 2021/22 highlights



### Your Say Walkerville

The Town of Walkerville introduced new online engagement site – Your Say Walkerville – which is a space for the community to share ideas, discuss important topics and provide feedback on matters that contribute to the future of the Township. It followed an increased desire for both new methods of community engagement and keeping Council’s consultation processes as transparent as possible. A central engagement site allows Council to find out more about who is providing feedback and how they use the Township, which ensures a higher quality of data is received. The data helps to determine, for example, if residents have different feedback to businesses or visitors. It also allows targeted feedback from specific groups (e.g. age, suburb) and in-turn provides a richer and more valuable response to help Council make decisions. In addition, it enables Administration to check for duplicate responses to ensure that not one individual overly influences the outcomes of our engagement opportunities. Hard copy packs are always available at the Civic and Community Centre for community members who do not have the ability to provide feedback online.

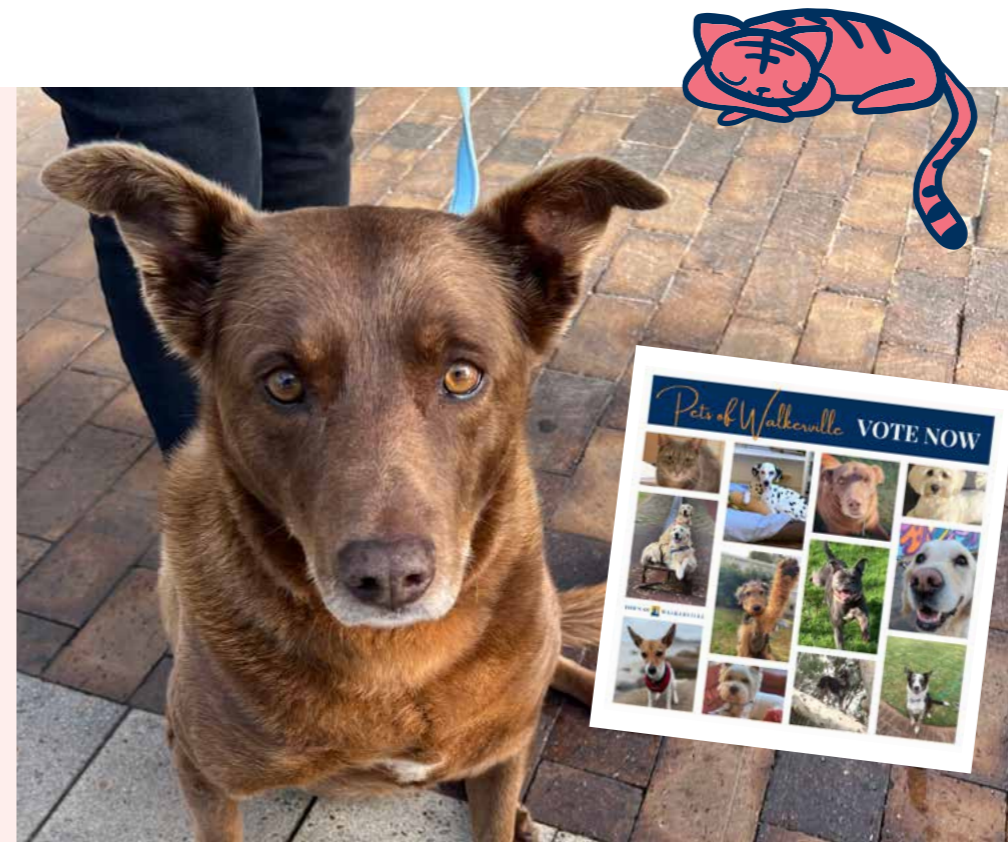
### New look website

In order to bring Council’s website up to a more modern and user-friendly online tool, Administration worked with the Local Government Association (LGA) IT Team to undertake research on other successful Council websites – including local, national and international Local Government entities. Following the selection of key features and a number of workshops, a design was selected, implemented and made live. As part of this process, an audit was undertaken to analyse Town of Walkerville website statistics and identify areas for improvement. This resulted in the removal of pages that were not being utilised by the public, as well as changes to increase the accessibility rating to ensure all pages were readily available and suitable for people living with disability.



### Out-of-the-box business cards

QR-coded business cards were introduced to follow in-line with the Town of Walkerville push for creative and digital methods of engagement.



### Pets of Walkerville

From Great Danes and Chihuahuas to kittens, canaries and guinea pigs – Council called on its community to enter in the inaugural Pets of Walkerville photo competition. This initiative was created to launch the Town of Walkerville’s new engagement platform – Your Say Walkerville – and

allow the community to become familiar with the site. Council received 13 entries and Doug the red Kelpie was selected as the people’s choice winner and crowned the “Pet of Walkerville” for 2022. Doug was then used for promotion for the dog and cat registration renewal process.



### Propel SA business research survey

In August 2021, Council’s business support organisation – Propel SA – engaged Action Market Research to undertake research to help inform a strategy to increase its membership base, retain its current members and improve conversion rates of its non-members. The research method undertaken occurred across three phases, including:

1. A desktop review of Propel SA’s current offering;
2. Interviews with key stakeholders; and
3. An online survey of the Propel SA community.

For the online survey component, a total of 116 surveys were completed, including a total of 80 business respondents and 36 Elected Member/ Council respondents. Following the survey, Propel SA began developing a new business strategy to engage new members and provide diverse opportunities for networking, which it would carry out in 2022/23.



The Communications & Marketing Manager has direct oversight of all things related to public relations and the external image of Council. This includes:

- development, production and delivery of corporate publications;
- external communications;
- social media;
- website management;
- media management and inquires;
- mayoral speeches and messages;
- consultation processes; and
- advertising and public notices.

Working closely with the Chief Executive Officer and the Mayor of Walkerville, the Communications & Marketing Manager develops key strategic messages through speeches, editorials and presentations for corporate events and activities. The Manager is also involved in developing communication materials for a range of public consultation engagements.

In 2021/22, key corporate documents managed by the Communications & Marketing portfolio, along with the delivery of promotional materials for programs, events and initiatives, included:

- 2021/22 Annual Business Plan;
- 2021/22 Annual Business Plan Summary;
- 2022/23 Draft Annual Business Plan for public consultation;
- 2020/21 Annual Report;
- Council's quarterly newsletter *About Town*;
- Council's weekly newsletter the *Weekly Round Up*;
- e-news
- Cultivate5081 programs; and
- library programming and promotions.



## Community consultation and engagement

As per the *Local Government Act 1999*, Council is required to consult with its community. The Town of Walkerville's commitment to community consultation is outlined in Council's Community Consultation and Engagement Policy.

The Township utilises a range of consultation and engagement methods to inform decision-making on major projects, issues and policies to obtain feedback from the community, key stakeholders and interested persons.

This includes:

- direct consultation via surveys, hardcopy and online, and in person;
- information available on Council's website and Your Say Walkerville;
- *Weekly Round Up*
- e-news;
- social media posts and advertising; and
- public notices.



The Town of Walkerville sought the community's views on the following matters:

- Alfred Street upgrade;
- Draft Budget Management Policy;
- Draft Caretaker Policy;
- Draft Cemetery & Memorial Policy;
- Draft Community Fund Program Policy;
- Draft Heritage Plaque and Associated Funding Policy;
- Draft Parking Policy;
- Draft Rating Policy;
- Eden Voyage project;
- Fuller Street two-hour parking;
- Mural Mural on the Wall (Ascot Avenue, Vale Park);
- Propel SA business survey
- Walkerville Oval redevelopment;
- Vale Park suburban boundary realignment/renaming; and
- Draft Annual Business Plan 2021/21.

External consultation processes that the Town of Walkerville promoted included:

- Adelaide Park Lands Community Land Management Plan;
- Buckingham Arms Hotel – 1 Walkerville Terrace, Gilberton – Developer Initiated Code Amendment;
- Council on the Ageing SA (COTA SA) "The Plug-in" survey;
- Department of Human Services Draft Accessible and Inclusive Toolkits;
- Draft South Australia's Road Safety Strategy to 2031;
- Planning and Design Code;
- Scotty's Motel – Code Amendment; and
- State Government "Replace the Waste".





Propel SA board members with Treasure Boxes CEO & Founder, Rikki Cooke



Propel SA 2022 business breakfast

# Community Development and Engagement

From home support services and sponsorship programs to community events and venue hire – the Community Development and Engagement Team oversees the delivery of a range of services, programs and initiatives in alignment with the *2020-2024 Living Walkerville: wellbeing for every age and stage* – Council's strategic document that focuses on the wellbeing of individuals living in the Town of Walkerville.

The Manager Community Development & Engagement advocates for strategic and policy development within the organisation and ensures that Council offers appropriate services and programs to the community.

The Programs & Events Officer works collaboratively with the Customer Experience Team to develop and deliver high quality community events and programs under the *Cultivate5081* banner.

## Business and economic development

The Communications & Marketing Manager sits on the board of Propel SA and the Eastern Region Alliance (ERA) Economic Development Group. Propel SA – which was formerly known as Eastside Business Enterprise Centre (EBEC) – is a not-for-profit organisation supported by the Town of Walkerville, City of Burnside and City of Campbelltown. It offers a range of services designed to help business succeed. The Propel SA team aims to help business owners by providing valuable, low-cost support.

In 2021/22, Propel SA:

- completed a major research survey to inform a new strategy for action in the 2022/23 financial year;
- undertook a style rebrand;
- created a new partnership with charity Treasure Boxes, which is a South Australian children's not-for-profit that provides vital essentials to babies, children and teens living in disadvantage in our community;
- had a strategic planning session with board members in August 2021 to plan for the financial year;
- rolled out a series of podcasts with local businesses;
- held a successful AGM and "Christmas at the Ballroom" event on 16 December 2021;
- launched the 2022 Propel SA strategic direction at a special event at Penfolds, Magill Estate wine tunnels in February 2022;
- ran a digital marketing workshop in April 2022;
- hosted monthly networking events, including a session at the Walkers Arms in May 2022; and
- held a "Small Business Breakfast" at Norwood Football Club in May 2022 with Minister for Small and Family Business, the Hon. Andrea Michaels MP as the guest speaker and key business stakeholders – Simone Douglas, Bevan Roberts and Nathan Schwarz – as keynote speakers.

## Eastern Region Alliance Economic Development Group

The Eastern Region Alliance Economic Development Group comprises six Councils – the Cities of Burnside, Campbelltown, Norwood, Payneham & St Peters, Prospect, Unley and the Town of Walkerville.

In 2021/22, the ERA Economic Development Group:

- continued to work towards improved cooperation and resource sharing to address strategic priorities between Councils;
- discussed State Government responses which focused on business and investment, high-end strategies for local business reinvention, shared Council policies and business support programs;
- launched an ERA business investment and community attraction video; and
- investigated the below topics:
  - visitor accommodation in ERA;
  - strategic plan alignment between ERA Councils;
  - business support activities;
  - migrant businesses.



Artist Marciano Arents, of Senman Creations, at the Ascot Avenue mural in Vale Park



## 2021/22 community development highlights



“  
The therapeutic benefits of the community garden has the ripple effect on your whole being.  
”

### Public housing community garden project

Local Housing SA residents were overjoyed to be part of a new project where they had the opportunity to create a produce garden and grow their own plants, fruit and vegetables, which is accessible to all occupants of the housing estate. The initiative is a collaboration between Adelaide Botanic Gardens, Housing SA residents and the Town of Walkerville, with the assistance of a therapeutic horticulturalist. Residents engaged in weekly therapeutic horticulture sessions, as well as monthly community garden committee meetings. Residents reported feeling part of a community, increased safety and satisfaction within the estate environment, changed eating habits with access to fresh, organic produce, and improved mental health and confidence. One resident said: “The therapeutic benefits of the community garden has the ripple effect on your whole being. I’m going to start looking for volunteer opportunities in horticulture and the community garden has given me the confidence to do that.”



“  
Awesome work... it really brightens up the whole area!  
— Tony  
”

### Mural Mural on the Wall

Council initiated a first-of-its-kind mural venture in the district. Artist Marciano Arents, of Senman Creations, partnered with Vale Park Primary School students to capture their thoughts regarding the area and transformed their ideas into a stretch of art along Ascot Avenue. It received extremely positive feedback from the community.

“Absolutely stunning!!! I really hope it helps to reconnect people with our beautiful environment too, and in doing so ignite the drive to do more to protect it!!” — Megan

This is just so beautiful! It’s been amazing watching its creation. Makes me smile every day we drive past.” —Tammie

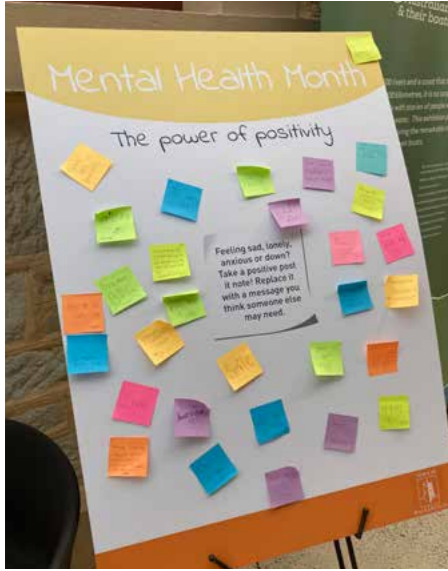


### Nourishing Table

Council’s Nourishing Table is a free community event designed to feed and nourish the soul and bring different generations together. The prime focus of the program is to develop intergenerational conversation with local students and provide the opportunity for those more socially isolated and vulnerable a safe and comfortable meeting place to interact with others and develop friendships and eat a healthy meal. In 2021/22 there were four Nourishing Table events, including one dedicated to home-schooled children to provide them with access to a social environment and promote inclusivity.



## 2021/22 community civic event highlights



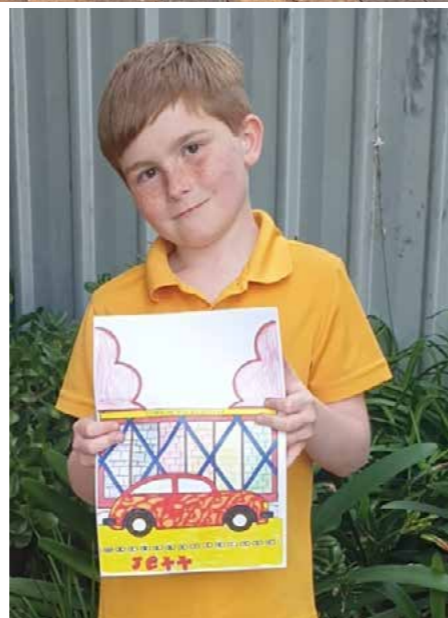
### Power of positivity board

Council's "power of positivity board" was placed in the Civic and Community Centre foyer for residents to leave a sticky note with a positive message, quote or piece of advice. The initiative was formed for Mental Health Month in October 2021 – which aimed to encourage conversations with friends, family and community about mental health and wellbeing.



### Colour our Town

The local community put on their creative caps to paint and draw the Township with their own artistic vision as part of a new Council project – "Colour our Town" – for the South Australian Living Artists (SALA) Festival exhibition in August 2021. People of all ages and abilities contributed to this outdoor exhibition by colouring one of four specially-designed Council-themed activity sheets, which were then enlarged onto corflute and displayed on the white picket fence along Walkerville Oval on Smith Street to resemble the Township.



### Volunteer Awards

On Thursday 19 May 2022, the Town of Walkerville took a little "time out" to thank the community for the amazing "time in" that they give. At a luncheon, hosted by comedian Eddie Bannon, the community came together to thank and recognise its local volunteers. At the ceremony, Mayor Elizabeth Fricker announced the recipients, who were presented with an award by Volunteering SA &NT CEO Hamilton Calder.

#### Volunteer of the Year

Walkerville Rotary Committee Member Chris Richer for coordinating its annual art show, which raises thousands of dollars each year to contribute to programs including an Indigenous scholarship, birthing kits for women in underdeveloped countries and adventures for young people at risk.

#### Young Volunteer of the Year

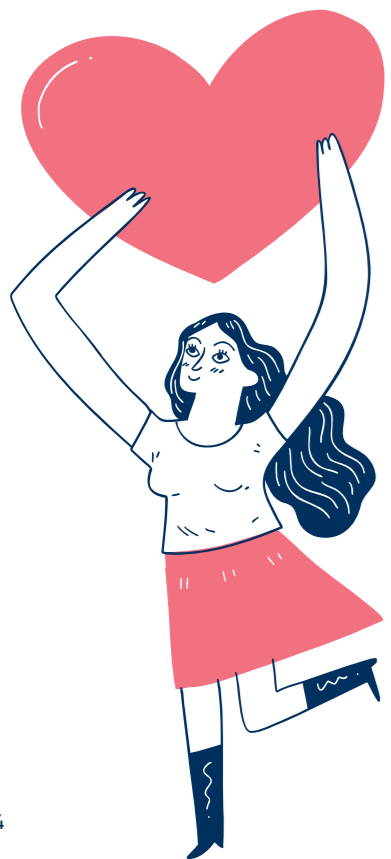
Nomiki Thomas for her sense of social responsibility and regular involvement in a vast range of fundraising activities, as well as her role in various leadership positions at St Andrew's Primary School.

#### Community Event of the Year

Walkerville Uniting Church for the Death Across Cultures forum as part of the "Dying to Know Day" national campaign, which encourages discussions around death, dying and bereavement.

#### Mayor's Choice Award

The Friends of the Walkerville Library for their outstanding and significant contribution to raise funds to purchase items or experiences that better the library. Since its inception in 1987, the group has raised \$460,000 for a diverse array of items, including adult fiction and non-fiction, Lego for children and PCs.





## Ongoing services provided to the community

### Free community bus

The community bus was in service every Friday and eligible residents were able to utilise the service as many times as they needed.

This weekly service picked up residents from their front door, took them to North Park Shopping Centre and returned them home. For many, it was a practical and safe way to meet new people and get out and about without the hassle or expense of arranging transport. This community service was primarily intended for people who did not have private transport options or who had difficulties using or accessing public transport. The free community bus service was completely funded by the Town of Walkerville and operated by an external professional company.

Pick-ups and returns 2021/22	
July 2021	64
August 2021	76
September 2021	71
October 2021	102
November 2021	29
December 2021	47
January 2022	50
February 2022	56
March 2022	62
April 2022	61
May 2022	52
June 2022	53
<b>Total</b>	<b>723</b>

### Community Fund Program

The Town of Walkerville established a Community Fund Program to enable eligible community groups, individuals and organisations to apply for projects, programs or activities that benefit the residents of the Township.

#### Individuals could apply for:

A grant to participate in sporting, musical, artistic or other competitions/activities/programs at a State, national or international level where the applicant was required to travel to participate. Applicants must be a resident or ratepayer of the Town of Walkerville.

2021/22 Community Fund Program recipients				
Name	Project	Date received	Funding awarded	
Walkerville Rotary Club	Pleasant Sunday Afternoon Concerts	29/7/2021	\$1,300	
Ella C	Australian Gymnastics Championship	9/5/202	\$150	
Tyler D	Australian Junior League Championship	24/5/2022	\$150	
Caitlin H	Australian Little Athletics Championship	24/5/2022	\$250	
Liam M	National Indoor Cricket Championship	22/6/2022	\$250	
Bridget S	Revegetation project	22/6/2022	\$250	
Minma G	Australian Gymnastics Championship	22/6/2022	\$250	
<b>Total</b>			<b>\$2,600</b>	

#### Not-for-profit community groups, organisations and individuals could apply for funding to support:

- projects, programs or activities that benefit that Town of Walkerville community;
- capital purchases in support of a community project, program or activity; and
- plaques.

Council has an annual budget for the Community Fund Program, which is awarded on merit.

### Sponsorship program

Not-for-profit community groups, organisations and individuals could apply for funding to support:

- projects, programs, activities or operational costs (e.g. newsletters that benefit the Town of Walkerville community); and
- capital purchases in support of a community project, program or activity.

2021/22 Sponsorship Recipients			
Name	Project	Date received	Funding awarded
Walkerville Rotary Club	Walkerville Art Show	29/7/2021	\$3,000
Walkerville RSL	Remembrance Day & ANZAC Day	1/10/2021	\$13,000
<b>Total</b>			<b>\$16,000</b>





## Community events

In line with its strategic focus areas, the Town of Walkerville supported the following community events in 2021/22:

- 2022 ANZAC Day Dawn Service presented by the Walkerville RSL;
- 2021 Walkerville Art Show presented by Walkerville Rotary; and
- Walkerville Rotary Pleasant Sunday Afternoon Concerts.

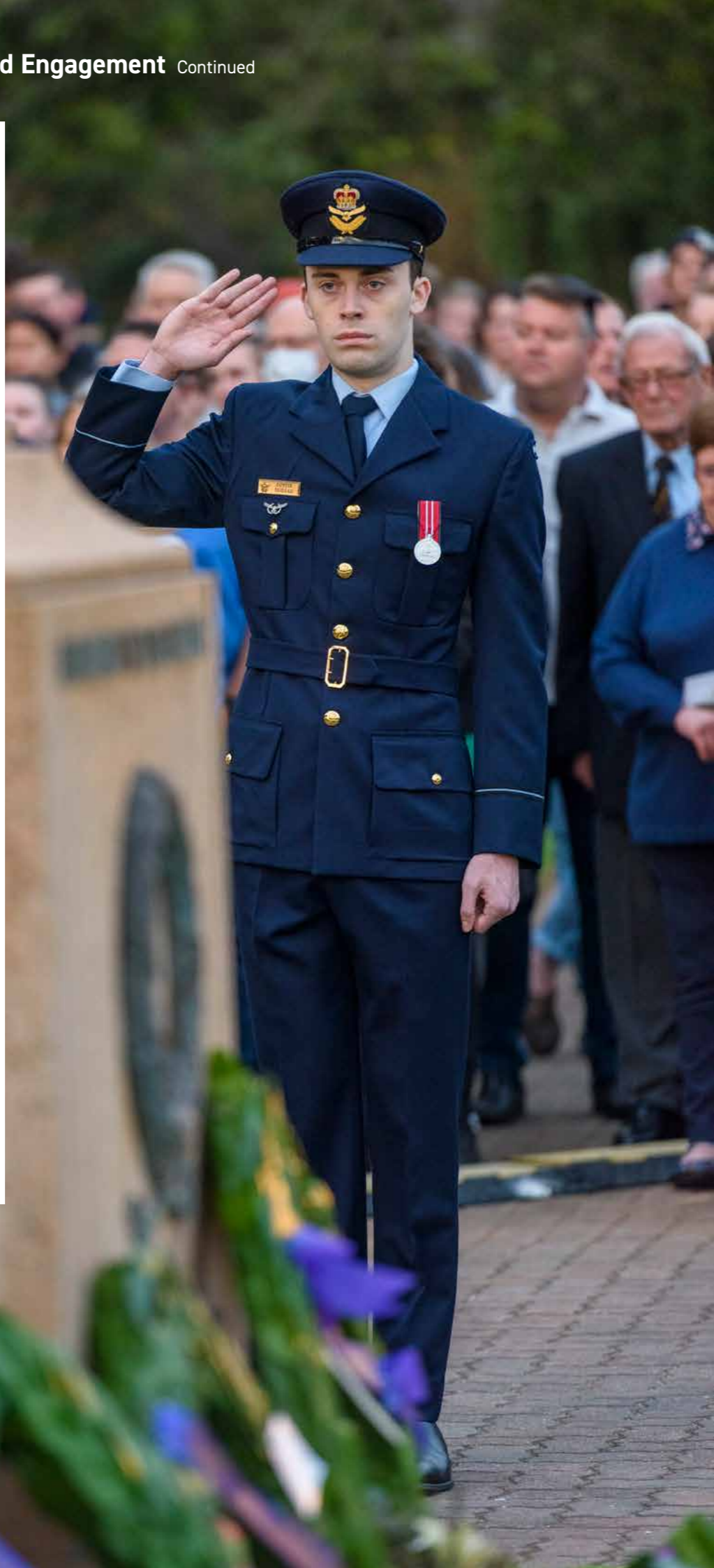
## Memorandum of Understanding

Council has established the following Memorandum of Understanding (MOUs) with local community groups and organisations to ensure consistency, probity and fair dealing in transactions with third parties.

- Walkerville Rotary Club;
- Friends of the Walkerville Library; and
- Walkerville Probus Club.

## Venue hire

- The Civic and Community Centre offers a number of meeting rooms and the Town Hall for hire. In 2021/22, this generated an income of \$3,546.
- Many community groups who have entered into MOU arrangements with the Council have hire costs waived. In 2021/22, the total loss of income from waiving hire fees for groups which entered into an MOU with Council totalled \$2,680.



## Cross-Council community support

### Commonwealth Home Support program (CHSP)

In 2021/22, the Town of Walkerville and City of Prospect continued to offer services that assisted older residents (more than 65 years of age) and younger people with a disability to live independently in their own homes.

Dedicated program coordinators based at the City of Prospect coordinated services and social programs for residents of the City of Prospect and the Town of Walkerville.

Partnering with a neighbouring Council was a cost efficient way to offer a diverse range of programs and services for domestic assistance, home maintenance and modifications and social participation.

These included:

- exercise groups;
- aqua Aerobics;
- community brunch;
- friendship groups;
- men's shed;
- Explore Monday & Active Thursday;
- lunch group;
- zoo trip;
- seniors group;
- matinee group;
- Strength for Life; and
- matinee performance program.

### Commonwealth Home Support Program (CHSP) attendance by Town of Walkerville clients

Total persons assisted: 238	Number of clients	Occasions of service	Total extent of service hours/\$
<b>Social groups - attendance</b>			
Strength For Life	6	178	178 hrs
Aqua Aerobics	5	89	89 hrs
Shopping For Fun	6	9	38 hrs
Exercise Group	11	131	131 hrs
Friendship Group	2	78	194 hrs
Lunch Groups	14	45	185 hrs
Outing	8	17	86.50 hrs
Movie	8	21	113 hrs
Performance	10	18	55 hrs
Men's Shed	2	6	20 hrs
Community Lunch	11	32	64 hrs
Explore Monday	5	6	30 hrs
Active Thursday	5	17	95 hrs
Social Program Other	15	40	187 hrs
Zoo Trip	1	1	4 hrs
<b>Total</b>	<b>109</b>	<b>688</b>	<b>1,469.50 hrs</b>
<b>Domestic assistance</b>			
Cleaning - Ongoing	66	1,107	1,682 hrs
Cleaning - Short Term	3	19	21 hrs
<b>Total</b>	<b>69</b>	<b>1,126</b>	<b>1,703 hrs</b>
<b>Home garden and maintenance</b>			
Gardening	76	333	503 hrs
Handyman	12	14	18.50 hrs
Window Clean	24	24	35.50 hrs
Spring Clean	13	13	27.50 hrs
Gutter Clean	24	27	37.50 hrs
Electrical	6	6	5.25 hrs
<b>Total</b>	<b>155</b>	<b>417</b>	<b>627.25 hrs</b>
<b>Home Modifications</b>			
Grab Rails	4	4	\$907
<b>Total</b>	<b>4</b>	<b>4</b>	<b>\$907</b>
<b>Transport</b>			
Transport To Activity	4	93	47 hrs
Transport From Activity	4	92	46 hrs
Taxi Vouchers	7	30	15.50 hrs
<b>Total</b>	<b>15</b>	<b>215</b>	<b>108.50 hrs</b>



# Governance

The following information relates to Council's governance activities in 2021/22.

## Freedom of Information

The *Freedom of Information Act 1991* extends to every person the right to access information held by State and Local Government agencies. To access information in accordance with the *Freedom of Information Act 1991*, a person must submit an application clearly specifying the nature of the information required.

The application fee and the fees for dealing with the application, including photocopying of documents, are prescribed in the Freedom of Information (Fees and Charges) Regulations 2018. The Council must waive or remit fees for pensioners and other prescribed persons.

Freedom of Information requests should be addressed to:

**Freedom of Information Officer**  
Town of Walkerville  
PO Box 55  
Walkerville SA 5081

Forms are available from the Town of Walkerville Civic and Community Centre.

Applications will be responded to as soon as practicable and in any event within 30 calendar days of Council receiving a compliant, written request, together with the prescribed application fee.

The Town of Walkerville received two Freedom of Information Requests in 2021/22:

- File Number: **FOI202177258**  
Date Received: **14 July 2021**  
Request for a structural report from Crackerjack Consulting Engineers for 26A Wilsden Street, Walkerville,
- File Number: **FOI202180809**  
Date Received: **13 October 2021**  
Request for a copy of correspondence to do with a complaint against excessive barking of dogs.

## Amendment of Council Records

A person to whom access to Council documents has been given may apply under the *Freedom of Information Act 1991* for the amendment of the Council's records if:

- the document contains information concerning the person's personal affairs;
- the information is available for use by the Council in connection with its administrative functions; and
- the information is, in the person's opinion, incomplete, incorrect, out-of-date and misleading.

Applications must be in writing and contain the information specified in section 31 of the *Freedom of Information Act 1991*. Forms for this purpose are available at the Town of Walkerville Civic and Community Centre, located at 66 Walkerville Terrace, Gilberton.

Applications to amend Council Records should be directed to:

**Freedom of Information Officer**  
Town of Walkerville  
PO Box 55  
Walkerville SA 5081

Or emailed attention to:  
[walkerville@walkerville.sa.gov.au](mailto:walkerville@walkerville.sa.gov.au)  
ATT: Freedom of Information Officer.

## Documents available to the public

This section of the Annual Report details the documents which the Town of Walkerville makes available to the public in accordance with relevant legislation.

The documents and registers listed may be inspected:

- at the Town of Walkerville Civic and community Centre: 66 Walkerville Terrace, Gilberton SA 5081; or
- on Council's website: [www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au).

Copies of the documents are available for a small fee as detailed in Council's Schedule of Fees and Charges.

## By-laws

The *Local Government Act 1999* provides the ability for Council to make By-laws as a way of providing good governance to the community and which reflect current community standards. By-laws operate as a piece of legislation and may be enforced by means of issuing an expiation notice.

The Town of Walkerville has five By-laws to ensure the good rule and governance of the Township and for the convenience, safety and comfort of its community. These being:

<b>By-Law no 1</b>	Permits and penalties	To provide for a permit system and penalties in Council By-laws, to clarify the construction of such By-laws, and to repeal By-laws.
<b>By-Law no 2</b>	Local Government land	For the management and regulation of the use and access to Local Government land (other than roads) including the prohibition and regulation of particular activities on Local Government land and public places.
<b>By-Law no 3</b>	Roads	For the management, control and regulation of certain activities on Council roads.
<b>By-Law no 4</b>	Moveable signs	To set standards for moveable signs on roads and to provide conditions of, and the placement of, such signs.
<b>By-Law no 5</b>	Dogs	For the management and control of dogs in the Council area.

## Codes

The following is a list of Codes that the Town of Walkerville maintains in accordance with the *Local Government Act 1999*:

- Elected Members Code of Conduct;
- Code of Practice for Access to Meetings and Documents;
- Council Employees Code of Conduct;
- Code of Practice – Procedures at Meetings; and
- Council Assessment Panel Code of Conduct.

## Terms of Reference

The following Council Committees are guided by a "Terms of Reference", which defines the purpose and authorities of each entity:

- Audit Committee;
- Building Fire Safety Committee;
- Chief Executive Officer's Performance Review Committee;
- Council Assessment Panel;
- Smith & Fuller EOI Evaluation Panel;
- Strategic Planning and Development Policy Committee;
- Walkerville Oval Redevelopment Committee
- Waste Advisory Group;
- Wesleyan Cemetery Advisory Committee; and
- Women of Walkerville Committee.





**Documents available to the public** Continued

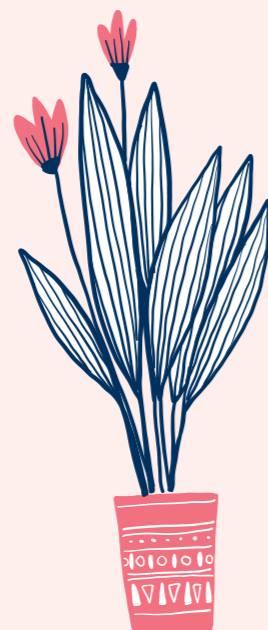
**Policies and procedures**

Policies provide Council and Administration with the ability and direction to make decisions that are considered to be consistent and unbiased. A policy can also provide detail on the manner in which the Council undertakes, or requires others to undertake, certain works or activities. Procedures provide the step by step actions relating to specific tasks, usually in relation to a Policy.

Council has endorsed the following policies:

- Artificial Turf Removal Policy Procedure;
- Assessment Manager Reporting Policy;
- Assessment Panel Reporting Policy;
- Budget Management Policy;
- Building Inspection Policy;
- Building Over Easements Policy;
- Caretaker Policy;
- Cemetery and Memorials Policy;
- Community Engagement and Consultation Policy;
- Community Fund Policy;
- Complaints Handling Procedure under Council Members Code of Conduct;
- Damage to Council Infrastructure Policy;
- Development Act Delegations Policy;
- Development Assessment Refund and Waiver Policy;
- Development Compliance and Enforcement Policy;
- Disposal of Land and Assets Policy;
- Elected Members Allowances and Benefits Policy;
- Elected Member Training and Development Policy;
- Elections – Casual Vacancies Supplementary Elections Policy;
- Financial Internal Controls Policy;
- Fraud and Corruption Prevention Policy;
- Heritage Management Policy;
- Heritage Plaques and Associated Funding Policy;
- Informal Gatherings Policy;
- Internal Review of Council Decisions Policy;
- Interpretative Signage Policy;

- Lease and Licence for Community Land and Buildings Policy;
- Liquor Licence Management Policy;
- Mobile Food Vendor Policy;
- Order Making Policy;
- Outdoor Dining Policy;
- Parking Policy;
- Plaques Policy;
- Policy of Notification – Accredited Professionals;
- Privately Funded Development Plan Amendment Policy;
- Procurement Policy;
- Public Interest Disclosure Policy;
- Public Interest Disclosure Procedure;
- Public Land Encroachment Policy;
- Public Question Time Policy;
- Rating Policy;
- Request for Service and General Complaint Handling Policy;
- Risk Management Policy;
- Selection of Road Names Policy;
- Social Media Policy;
- Sponsorship Policy;
- Temporary Road Closure Policy;
- Treasury Management Policy;
- Tree Management Policy; and
- Use of Council Parks, Gardens



**Registers**

The following is a list of registers that the Town of Walkerville maintains in accordance with legislative requirements:

- Assessment register (rateable land);
- Campaign donations returns for the 2018 Local Government Elections\*;
- Community Land Management Plans;
- Community Land Register;
- Confidential Items Register;
- Council Employee Gifts and Benefits Register;
- Council Employee Register of Interests\*;
- Council Employee Register of Salaries;
- Delegations Manual Register;
- Development applications (DA) / consents/approvals (DA register);
- Dog Register;
- Elected Members Allowances & Benefits Register\*;
- Elected Member Conflict of Interest Register;
- Elected Members Gifts and Benefits Register;
- Elected Member Register of Interests;
- Register of By-Laws and certified copies;
- Register of Interests – Council Assessment Panel;
- Register of Public Roads; and
- Schedule of Fees and Charges.

\*A written application must be received by the Chief Executive Officer to view these registers.

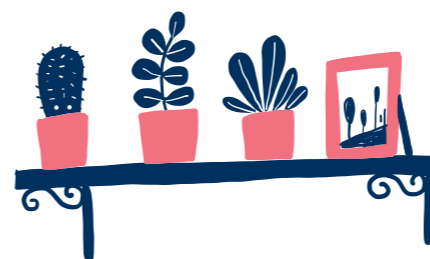
\*This register is not available to the public.

**Other documents available for inspection**

The following documents are available for public inspection at the Civic and Community Centre, 66 Walkerville Terrace, Gilberton, during business hours and are available on Council's website.

Many of the documents are available free of charge. Documents listed with an asterisk(\*) may be purchased as per the fee listed in Council's Schedule of Fees and Charges.

The documents are listed under the responsible portfolio:



**Office of the Chief Executive**

- Urban Master Plan
- 2020-2024 *Living in the Town of Walkerville: a strategic community plan*;
- Town of Walkerville Annual Report;
- Administration policies and procedures;
- Agendas and Minutes of Council and Council Committees;
- Codes of Conduct – Council Members and Employees;
- Codes of Practice;
- Terms of Reference;
- Council Policies;
- Delegations Register; and
- Voters Roll.

**Marketing & Communications**

- *About Town*;
- *Weekly Round Up*;
- Collections Strategy; and
- Public Art Strategy.

**Community Development & Engagement**

- 2020-2024 *Living Walkerville: wellbeing for every age and stage*;
- 2020-2024 *Disability Access and Inclusion Plan (DAIP)*.

**Assets & Infrastructure**

- Open Space Strategy;
- Town of Walkerville Traffic Plan 2017-2022;
- Town of Walkerville - Movement Action Plan;
- Infrastructure and Asset Management Plans;
  - Transport
  - Stormwater
  - Buildings
  - Regional Climate Adaptation Plan
  - Integrated Vulnerability Assessment Report
  - Climate Projections Report.

**Corporate Services**

- Annual Business Plan and Budget\*;
- Long Term Financial Plan;
- Assessment Record\*;
- Council's Schedule of Fees and Charges;
- Community Land Management Plans:
  - Parks, Reserves and Open Spaces
  - Walkerville Oval Precinct
  - Walkerville Memorial Gardens
  - Linear Park
  - Smith Street Sports and Recreation
  - Creswell Reserve Sports and Recreation
  - Walkerville Wesleyan Cemetery
  - Levi Park;
- Audited Financial Statements\*;
- Financial Guiding Principles.

**Planning, Environment and Regulatory Services**

- Animal Management Plan 2018/19-2023;
- Strategic Directions Report.

**Emergency Management**

- Business Continuity Plan;
- Zone Emergency Management Plan for Eastern Adelaide Zone;
- Key Hazards and Risks Summary.





# Work health & safety

Council's Work Health and Safety (WHS) and return to work (RTW) was led by a WHS Administration Officer.

Throughout 2021/22, Council continued to place WHS, RTW and risk at the forefront of its day-to-day activities. The WHS and RTW team achieved positive audit results and inspection outcomes, reflecting the CEO's ongoing commitment to maintaining a safe place for all workers and visitors.

## HR management and equal employment

All recruitment and job selection decisions the Town of Walkerville made in 2021/22 were based on merit. The skills and abilities of the candidate were measured against the inherent requirements of the position, regardless of personal characteristics. Council believes it has a responsibility to all members of community to create an employment environment, which is free of discrimination and reflects the diversity and needs of the community it serves. The Town of Walkerville is firmly committed to the principle of equal opportunity in employment for all employees and potential employees. Administration acknowledges its legal obligation under the *Local Government Act 1999* and the relevant State and Federal equal opportunity legislation.

## WHS Committee

Council's WHS Committee comprises of five employees: two management representatives and three trained health and safety representatives.

The Committee meets quarterly and constantly reviews the Council's WHS and Return To Work Management System, including: hazards, incidents, audits, policies and instructions, risk assessments, legislative changes and plans and programs.

During 2021/22 the Committee met on the following dates:

- 16 September 2021;
- 16 December 2021;
- 17 March 2022;
- 16 June 2022.

Consultation with staff on the review of policies, instructions and WHS and risk initiatives assist in framing a safety culture that is acknowledged for excellence throughout the Local Government sector.





## Training

As a result of a training needs analysis for all staff, along with the update, review and introduction of WHS and RTW policies and instructions, the following training was undertaken during 2021/22:

- Skytrust (WHS Management System);
- Fire safety emergency warden skills retention;
- skin cancer awareness and checks;
- first aid - senior first aid certificate;
- first aid - CPR refresher;
- ICAC training and Awareness
- return to work for selected staff;
- health and safety representative - level 3;
- child safe environment;
- mental health first aid;
- hearing testing;
- health assessments;
- lead auditor training;
- hazardous chemical training;
- asbestos awareness; and
- Dealing with difficult & aggressive customers.

## Health and wellbeing

In 2021/22, the following health and wellbeing programs were offered to employees:

- free annual health assessments carried out by the Corporate Health Group, on behalf of Council's insurers, the LGA workers Compensation Scheme;
- free back and shoulder massages (funded by rebates received by Council's insurers);
- skin cancer screenings;
- rebates for either annual gym membership or private health cover for eligible staff;
- free flu vaccinations;
- mental health awareness.

## Employee Assistance Program (EAP)

The EAP continues to support employee wellbeing by providing access to free confidential counselling sessions for themselves and their families, at any time.

Employees and their families have four free sessions available to them throughout the year.

## LGA Mutual Schemes

All Councils in South Australia are members of the Local Government Association Mutual Schemes, which provides a service to Councils in risk services, insurances, public liability and asset management.

Councils are audited every two years for WHS and Risk Management performance. The last audit was conducted in September 2021.

## Key strategic deliverables

- Achieving 100% rebate for 100% compliances on the Risk Evaluation Action Plan submitted to the LGAWCS;
- Receiving a total rebate from the Local Government Association Risk Service Schemes of \$24,355. These funds were allocated to:
  - maintenance and annual update of Council's Business Continuity Plan (BCP);
  - sit-stand desks;
  - ergonomic workstation chairs;
  - mental health awareness training;
  - posters for the office front desk promoting the show of respect to staff from customers;
  - training of emergency wardens and trial evacuations; and
  - mental health first aid certificate training.
- Continuing to follow the Work Health and Safety and Return to Work Strategic Plan, which was approved in 2021;
- Undertaking a desktop review on the BCP in October 2021, where the plan was fully updated;
- Reviewing the Emergency Management System, which included risk assessment and emergency drills;

- Training of the Emergency Planning Committee and reviewing the Terms of Reference;
- Updating battery powered equipment for the Beautification team;
- Continuing to develop, enhance and transition WHS processes over to the online SkyTrust WHS management system; and
- Responding to COVID-19, which included:
  - undertaking risk assessments;
  - procuring wipes and hand sanitiser;
  - placing social distancing markers on the floor of the Civic and Community Centre;
  - developing COVIDSafe plans;
  - providing guidance to the public on restrictions; and
  - ensuring the safety of staff by providing gloves and hand sanitiser as requested.



# Assets & Infrastructure

The Assets & Infrastructure Team consists of five groups of responsibility, which are overseen by the Group Manager Assets & Infrastructure.

These areas of responsibility are:

- project planning and delivery;
- assets and infrastructure management;
- beautification services;
- urban and civil services;
- depot administration.

The role of this portfolio is to ensure the infrastructure throughout the Township is renewed, upgraded and maintained to maximise the quality and availability of assets for the community.





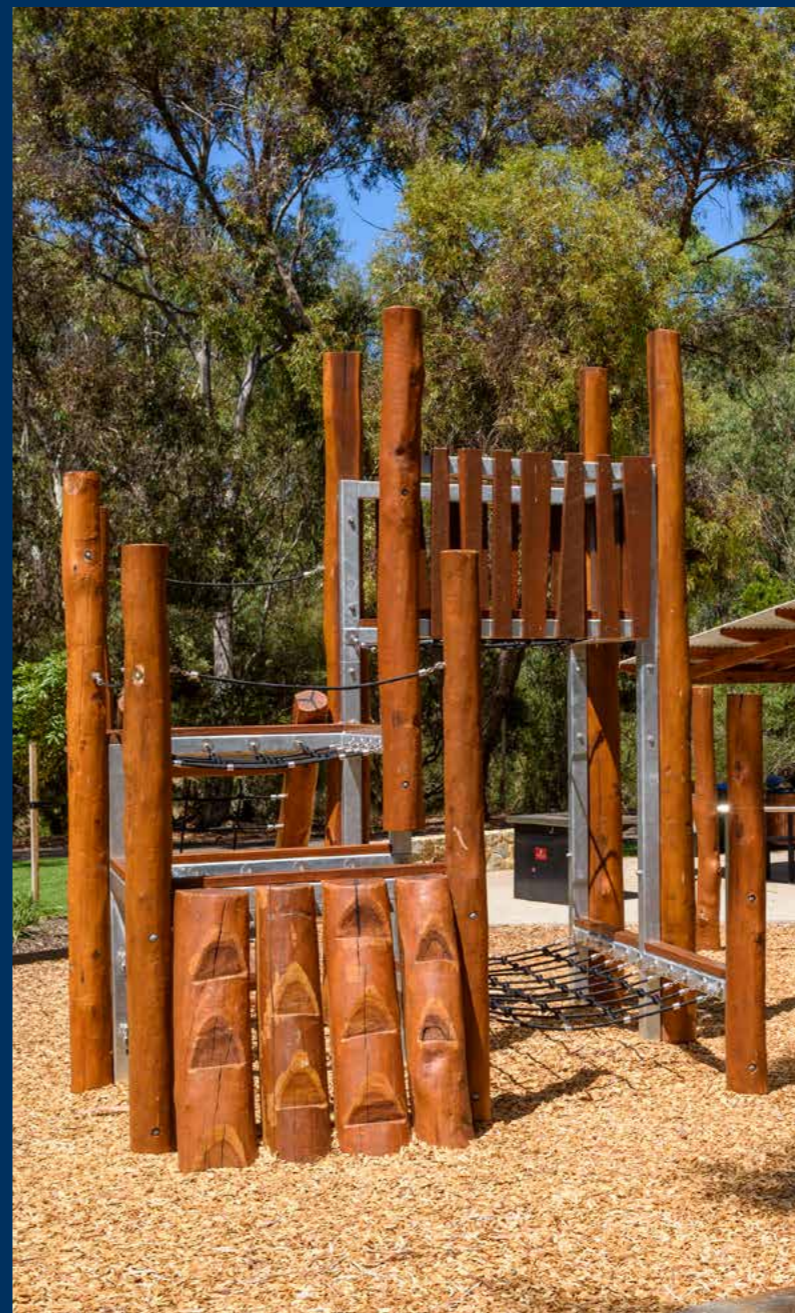


### Exeloo toilet blocks

The 2021/22 financial year saw the roll-out of three new automated public toilets across the Township. The new disability compliant and self-cleaning Exeloo toilets were installed at three prominent locations across the Township: Willow Bend, Hamilton Reserve and Levi Park. The Exeloo has auto wash and floor drying components, ceramic tiled interior with stainless steel sliding doors and includes a touch-free sensor operated wash basin. The new toilet blocks automatically lock from 9pm to 6am every night during daylight savings and 6pm to 6am outside of daylight savings.

### Hamilton Reserve Rejuvenation Project

From a secret grass labyrinth code and children's bike track loop to nature play equipment and undercover barbecue areas – the Hamilton Reserve Rejuvenation Project was completed in December 2021. It incorporates a range of recreational activities, while attracting new usage of a key piece of open space in the north-eastern district. The upgrade of Hamilton Reserve ensures the park meets the current and future needs of both local residents and the many visitors who use the area on their journey through Linear Park. The project involves a long-term focus on vegetation and environmental improvement, as well as unstructured children's play and recreational facilities linking to the Linear Park Trail. The completion of the reserve was celebrated in February 2022 with a special opening by Premier the Hon. Steven Marshall MP, Minister for Planning and Local Government the Honourable Josh Teague MP and Walkerville Mayor Elizabeth Fricker, which included a community barbecue by Walkerville Rotary. The success of the upgrade can be seen daily as many families flock to the area to enjoy the peaceful reserve. Council acknowledges the Government of South Australia for its contribution of \$319,835 towards the project as part of the 2020/21 Open Space and Places for People Grant Program.







### Willow Bend precinct upgrade

The entrance to Willow Bend Reserve on Ascot Avenue in Vale Park received a facelift in 2021/22. The tennis courts were reinvigorated with a new blue acrylic surface to meet current play standards, as well as the addition of a basketball ring and an Exeloo toilet block was installed. A new banner frame, mural and landscaping capped off the trendy upgrade to one of the major gateways into the Township.



### Cambridge Street drainage project

A new roadway drainage system was installed at Cambridge Street and Stewart Avenue, Vale Park, to address historical localised flooding at the southern end of Cambridge Street. Works involved a hydrological design of the existing stormwater catchment and construction of a new pit and pipe system to intercept runoff from Cambridge Street and direct towards the River Torrens.



### Infrastructure renewal

#### Road renewal

The road reseal program for 2021/22 was completed in January 2022 with the completion of:

- Jeffery Court, Vale Park – Jeffery Road to end
- Jeffery Road, Vale Park – Lansdowne Terrace to end
- William Road, Vale Park – Yandra Street to Fife Street
- Ilford Street, Vale Park – Harris Road to William Road

In addition to the resurfacing works, each street also received sections of kerb replacements, stormwater pit repairs and tree pruning.

#### Footpath Renewals

The footpath renewal program for 2021/22 was completed in April 2022, which included the following streets:

- Portion of River Torrens Linear Park – Jeffrey Road, Vale Park
- Short Street, Walkerville
- Park Terrace service road north, Gilberton
- Mimosa Drive, Vale Park
- Ascot Avenue, Vale Park



### Street tree planting program

In June 2022, Council's Beautification Services Team completed the planting of more than 100 new street trees across the Township. Utilising tree mapping software called Forestree, the team was able to plan and assess where opportunities for new street trees existed and determined the species and number of trees suited to particular locations. Each new street tree planted was then mapped and recorded with description information including species name, height and planting date, which would then help to track the success of each planted tree in future financial years. Every street tree becomes part of Council's "urban forest" and increases canopy cover in this area. Our urban forest (public and private land) covers approximately 25% of the Township and we have about 28 different species which account for more than 4,000 street trees in the area.



# Corporate Services

The Corporate Services Team has a partnering relationship with the business managers across the organisation and supports a collaborative culture with business and financial management disciplines and a strong corporate focus.

The Corporate Services Team oversees:

- strategic projects;
- payroll & financial services;
- ICT services;
- internal controls and risk management;
- records management;
- procurement and contract management;
- leases and licenses management;
- community land management;
- ongoing assessment of performance against budget forecasts;
- provision of advice on budget preparation and planning;
- commercial and financial advice.

## 2021/22 highlights



Town of Walkerville  
Acting CEO Scott  
Reardon, Member for  
Adelaide Lucy Hood MP  
and Walkerville Mayor  
Elizabeth Fricker at  
39 Smith Street

### 39 Smith Street funding

Council received a \$5 million special purpose grant from the Labor Government as part of a 2022 State election promise by Member for Adelaide Lucy Hood MP. The funding would allow Council to undertake a major refurbishment to reactivate the former recreation centre into a useable and practical sports and community facility. The project is expected to be completed in 2024.



### Control Track Program

The Corporate Services Team undertook the implementation of the Control Track Program for the management of risk. The program provides efficient, cost-effective, user-friendly and real-time monitoring of risk and assessment of controls.

### Record management system overhaul

Council's record management system was reviewed and aligned with the General Disposal Schedule 40 to ensure ongoing compliance of retaining and disposing of records in accordance with the *State Records Act 1997*.

### Solar panel savings

Council's solar panels generated almost half of the energy required to run its offices in 2021/22. The solar panels:

- Generated a total of 41.98% of the total Civic and Community Centre energy requirements; and
- Exported a total of 13,841,590kW into the grid.

Prior to solar panels, Council's electricity cost was \$45,000 in 2019/20. In 2021/22, the electricity cost had reduced to \$24,000.

## 2021/22 strategic projects

In 2021/22, Corporate Services commenced and oversaw the following strategic projects:

- Walkerville Oval redevelopment;
- 39 Smith Street refurbishment; and
- Various Civic and Community Centre alterations.

It should be noted that these projects would also be continuing in the 2022/23 financial year.





## Procurement Policy

Pursuant to section 49 of the *Local Government Act 1999*, Councils are required to develop and maintain procurement policies that ensure probity, accountability and transparency across all operational practices that require the expenditure of public money.

In accordance with the requirements of the Act, and in consultation with the Audit Committee, Council has developed its current Procurement Policy which focuses on the observing to the following principles:

- demonstrated probity, accountability, responsibility and transparency;
- fairness and equitable treatment of all parties;
- achieving the best possible outcome;
- value for money and continuous improvement in the provision of services;
- the use of Council's resources in an efficient, effective and ethical manner;
- advancing Council's economic, social and environmental policies and objectives;
- providing a reasonable opportunity for competitive local businesses to contract with Council;
- demonstrated sensitivity to the current and future needs of a diverse community;
- appropriate management of risk;
- compliance with all statutory requirements.

## National Competition Policy

In accordance with Australia's National Competition Policy (Clause 7) requirements, Council can report as follows:

1. While Council was engaged in many negotiations for the provision of goods and services to the public for the 2021/22 financial year, some of which were of a business nature, it was concluded that none of these could be regarded as significant.

2. In relation to the complaints procedure, implemented in compliance with National Competition Policy, we can report that Council does not have any complaints pending. When complaints are received, they are dealt with according to Council's General Complaints Policy.

Following consideration by the Legislative Review Committee of the South Australian Parliament and Gazettal, Council's By-laws came into operation on 1 January 2016. The by-laws were scheduled for review and consequent community consultation in July 2022.

The By-laws do not restrict competition.

## Community Land Management Plans

The Town of Walkerville is committed to maintaining all land under its management for a range of purposes including (but not restricted to) recreation, tourism, community use and conservation, as well as further ensuring that these valuable assets are managed in the best interests of the community; both current and future.

Council follows its Community Land Register (CLR) in accordance with Section 207 of the *Local Government Act 1999* and associated Community Land Management Plans (CLMP) in accordance with Section 196 of the *Local Government Act 1999* for those parcels either owned by, or under the care and control of, Council.

The CLR and CLMPs – which were first implemented in 2004, now include seven Management Plans, which respectively govern the following:

1. Parks, Reserves and Open Space;
2. Walkerville Oval Precinct;
3. Walkerville Memorial Garden;
4. Linear Park;
5. Creswell Reserve Sports and Recreation;
6. Walkerville Wesleyan Cemetery; and
7. Levi Caravan Park.

The scope of land covered under this document includes:

- **25** parcels of land owned by the Town of Walkerville, totaling approximately **138,260m<sup>2</sup>** in size; and
- **18** parcels of land under the care and/or control of the Town of Walkerville totaling approximately **176,186m<sup>2</sup>** in size.

No new land was acquired in 2021/22. No land was disposed of in 2021/22.

It should be noted that the CLMP associated with the land located at 39 Smith Street, Walkerville, was currently under review at the end of the financial year.

The above documents are available on Council's website

## Interstate or international travel

In 2021/22, there were no instances of Council funding interstate or international travel for Elected Members or Administration.

## Legal costs

In 2021/22, \$63,488 in legal costs were incurred by the Council.

## Credit cards

The total amount of expenditure incurred using credit cards provided by the Council for use by Elected Members or employees of the Council during 2021/22 was \$21,604.

## Gifts including hospitality

Regulation 35(2) of the Local Government (General) Regulations 2013 obliges Council to report on any gifts above the value of \$50 provided to members or staff during 2021/22, including hospitality/catering.

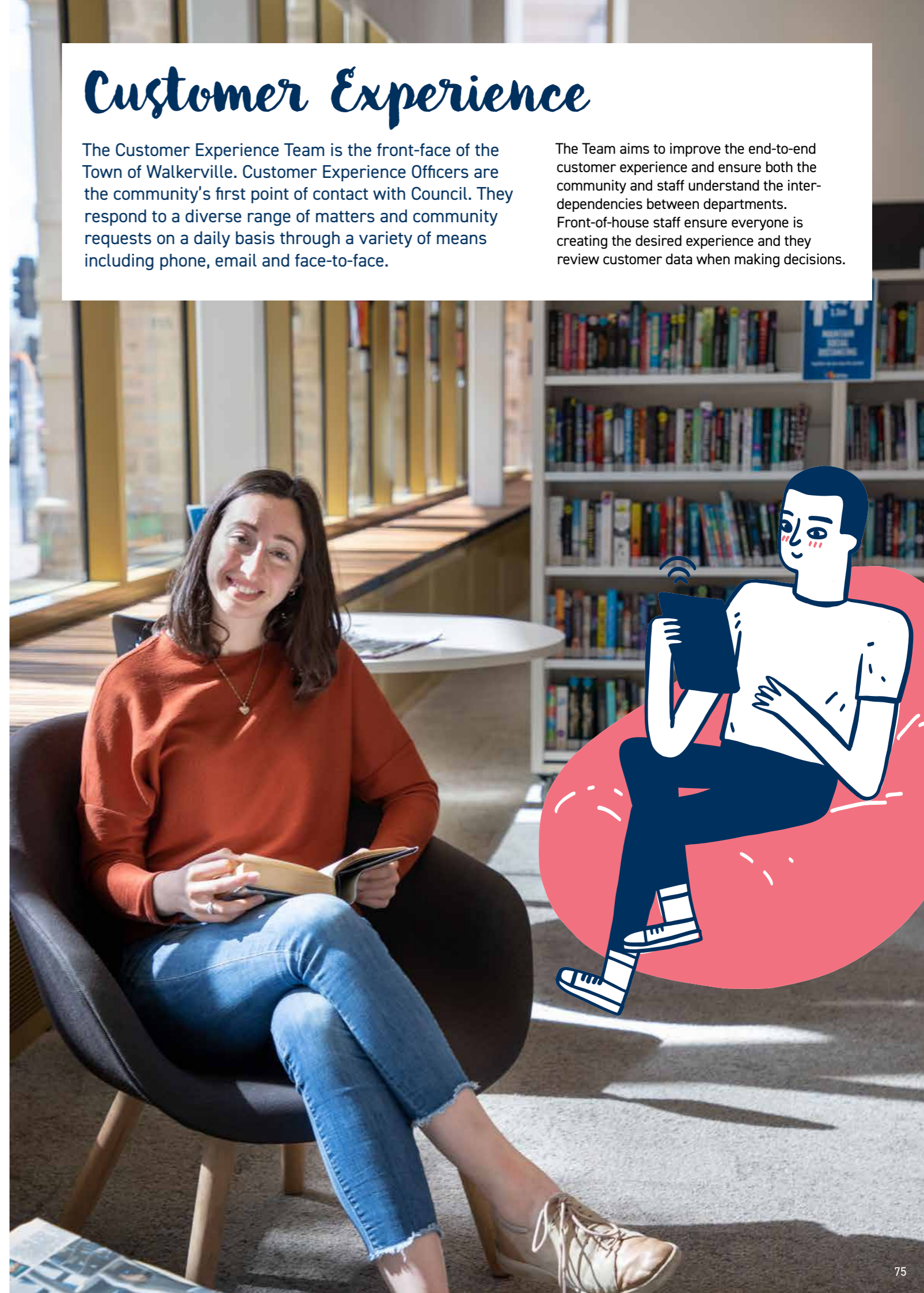
A total of \$1,834.78 was spent on Elected Members for Informal Gathering suppers during 2021/22.

A total of \$1,384.66 was spent on Council staff by way of catering during 2021/22.

# Customer Experience

The Customer Experience Team is the front-face of the Town of Walkerville. Customer Experience Officers are the community's first point of contact with Council. They respond to a diverse range of matters and community requests on a daily basis through a variety of means including phone, email and face-to-face.

The Team aims to improve the end-to-end customer experience and ensure both the community and staff understand the inter-dependencies between departments. Front-of-house staff ensure everyone is creating the desired experience and they review customer data when making decisions.





## 2021/22 highlights



### Knowledge base development

Council's internal information-based guide to services and processes, called the "knowledge base", was developed in order to allow customer service staff to better understand the workings of the Town of Walkerville. The review and update of this document largely assisted in providing efficient information and guidance to the community.

### Be Connected

Be Connected is an Australian Government initiative committed to increasing the confidence, skills and online safety of older Australians. The program aims to empower the community to use the internet and everyday technology to thrive in the digital world. In the popular "Online Hobbies" session, which was hosted by Walkerville Library staff, local resident learnt how to:

- research family history;
- create a family tree;
- explore Google Earth;
- use eBooks and Audiobooks; and
- navigate Facebook Market Place.

### Childhood development with Obie

Early childhood development programs were reviewed in 2021/22 and the library introduced a new interactive educational projector "Obie" into the regular children's schedule. Obie is a projector that allows children to interact with visual displays in order to empower movement and stimulate cognitive activity. The Town of Walkerville thanks the Friends of the Walkerville Library for graciously donating Obie.

### Lego exhibition

The community was inspired by the wonderful world of LEGO as part of this display in the Civic and Community Centre in June 2022. The exhibition by HayTan Bricks showcased pieces from their 200,000 plus piece collection, displaying a variety of themes from different eras.



### Teen aerosol workshop

Local teenagers were privy to the world of spray painting with street artist Leah Grant on in April 2022. As part of the "Walkerville Aerosol Workshop for Teens", Leah shared her skills and techniques for how to paint with aerosol. In the session, the budding young artists learnt how to use aerosol cans safely, as well as a variety of techniques to blend colours and create patterns. They completed their own masterpieces and took them home to place on display. Anna, pictured, was excited about her creations from the workshop. Leah, who painted the mural on the Coffee Institute wall, is a street artist, designer, illustrator and educator, who uses her own practice to inspire and encourage her students.





## 2021/22 highlights



### Australian Reading Hour

Australian Reading Hour celebrates the stories that matter and explores the role of storytelling in transforming lives and shaping our sense of identity, belonging and understanding – as individuals and as a nation. As part of the 2021 Australia Reading Hour event, the library hosted a session for both adults and children to enjoy in September. Adults enjoyed a nice afternoon tea as library staff read an excerpt from a popular book, while children and their carers were invited to a special story time session in the library.

## 2021/22 customer service requests

A significant number of inquiries can be resolved by the Customer Experience Team as the first point of contact and are therefore not recorded. However, requests that require ongoing follow-up and input from other departments are recorded and tracked until they are resolved.

In 2021/22, the following requests were recorded:

Abandoned vehicles	28
Animals - other	2
Barbecue maintenance	1
Bee removal - Council property	9
Bin - not emptied	24
Bin - street or reserve - enquiries	8
Bridge - investigation and maintenance	1
Building compliance	6
Building inspection and advice	4
Building - other	17
Building site excessive noise (footing pour only)	4
Bus shelter - damaged	1
Bus shelter - graffiti	2
Cat lost/found	4
Community facilities upgrade/feedback	3
Dead animal removal	16
Dog attack	1
Dog barking complaint	6
Dog lost/found/wandering	22
Dogs and cats - general enquiries/nuisance	7
Dogs and cats - registrations	2
Doggy bags - replacement	3
Dogs - permit for excess dogs	1
Drains blocked - storm damage	1
Dust from development	5
Encroachment - privately owned	4
European wasps	14
Fencing inspection	1
Fire permits - application	1
Footpath - construction	4
Footpath - maintenance	20
Footpath - trip hazard	28
Furniture - maintenance	4
Furniture - new	1
Graffiti removal - Council property	11
Graffiti removal - utilities	1
Hazardous waste	5
Illegal burning	3
Illegal dumping enquiries	54
Inflammable undergrowth - private property	3
Line marking - faded	5
Line marking - missing	2

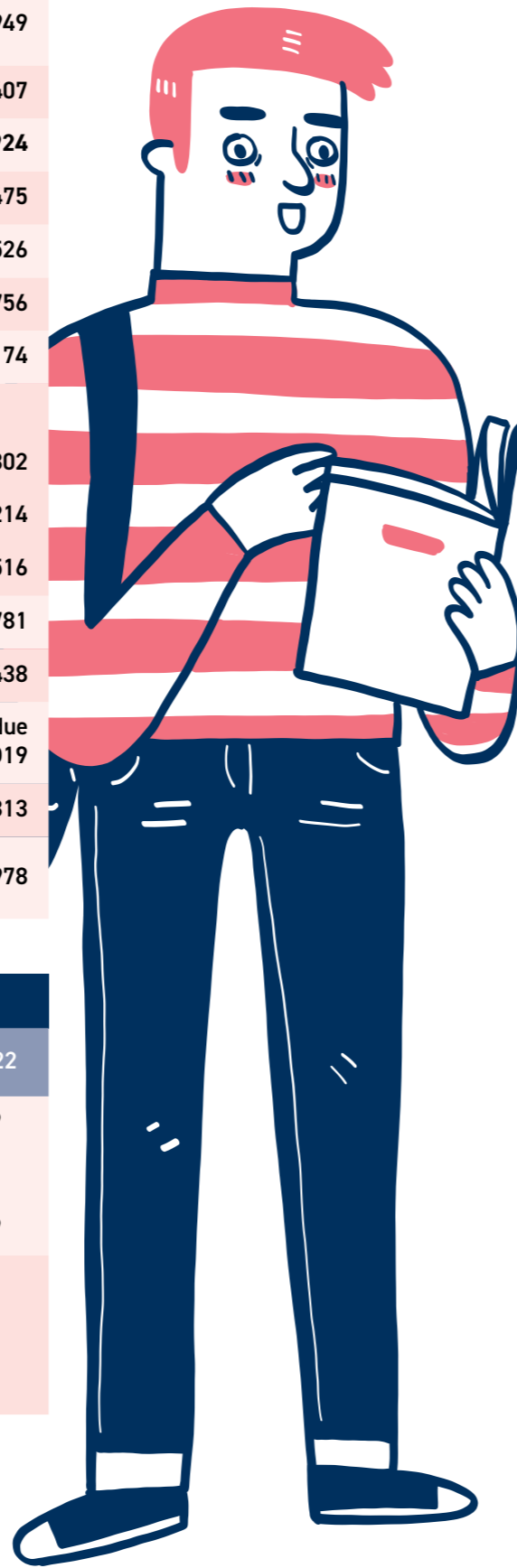
Line marking - new	5
Linear park - maintenance	8
Miscellaneous request	81
Mowing - parks	2
Other animals - general enquiries	6
Oval maintenance	3
Parking	175
Parking controls - new	2
Parking control enquiries - other	5
Planning enquiries	789
Planting - new	1
Playground - maintenance	10
Potholes	7
Property maintenance - Council owned	4
Public toilets	5
Rates - enquiries	41
Road - kerb/guttering maintenance	8
Road - uneven surfaces and maintenance	8
Road repairs	14
Signage - maintenance	15
Signage - missing	3
Signage - new	3
Significant tree enquiry	4
Speed hump investigation	1
Sprinklers/irrigation	1
Stormwater - drains blocked	17
Stormwater - manhole damaged or blocked	4
Stormwater - other/request for information	9
Street light - Linear Park	3
Street light - maintenance	4
Street light - Review - Location/Light Level	4
Street sweeping	18
Syringes, needles, sharps - Council property	2
Traffic management investigation	9
Tree - Council tree stump removal	1
Tree - damaged	8
Tree - dead or dying	10
Tree - fallen tree or limb	47
Tree - inspection	28
Tree - new planting or replacement	3
Tree - removal	14
Tree - root barrier installation	2
Tree pruning	59
Trees - inspection/assessment	21
Unightly premises	6
Vandalism - Council property	1
Vegetation removal - berries, nuts, etc.	8
Verge - other	42
Weeding - not to spray	1
Weeding - parks	7
Weeding - request to spray - verge	4
<b>Total</b>	<b>1,869</b>



2021/22 library by the numbers	
Total days of operation	275
Total items borrowed in-library	82,975
Total number of e-books, e-audiobooks & e-magazines borrowed online	77,949
Total number of Kanopy streaming downloads online	3,407
<b>Total items borrowed (library and online)</b>	<b>160,924</b>
Total holds placed on items	11,475
Total registered borrowers	4,526
Total number of physical items in the collection	19,756
Total number of visitors	39,174
Loans per day (average)	
• Physical items/days of operation	302
• Digital items/365 days	214
• All items	516
Total number of public PC sessions	2,781
Total number of public Wi-Fi internet users	4,438
Total number of free one on one tech assistance sessions	Suspended due to COVID19
Total number of ancestry searches (family history)	313
Total number of LinkedIn Learning (previously Lynda Learning) online training logins	3,978

2021/22 library programs and events by the numbers		
Programs and events	Delivery method	2021/22
Total number of participants	In-person	2,099
	Online*	0
	Total	2,099
Total number of participants in children's programs	In-person	917
	Online*	0
	Total	917

\* Online delivered programs and events statistics are based on Facebook's Total Lifetime Views, i.e. number of times people viewed the video for three seconds or more; consistent with South Australian Public Library Services reporting methodology and not representative of the number that viewed the entire recording.



### Friends of the Walkerville Library: 2021/22 in review

Since the inaugural meeting on 12 May 1987, the Friends of the Walkerville Library donated \$460,000 for items or experiences that better the library and the Township.

From humble beginnings, the Friends became its own close-knit community with the purpose of advocating for and representing Walkerville Library users, as well as raising funds for specific projects and initiatives by Customer Experience Officers. From all walks of life, the members of the Friends enriched and promoted the library's collections, publications and treasures for public interest and education. They donated a huge array of items, including adult fiction and non-fiction, Lego for children, books for toddlers, DVDs and audio books, PCs and computer games. The 2021/22 marked the final year of operation for the Friends. The Town of Walkerville thanks the group for making a fabulous contribution to the library for 35 years.

"In 2021, the Board of the Friends of the Walkerville Inc. had some difficult discussions. Ongoing challenges affecting the ability to raise funds, in combination with a reducing membership level, pointed towards a time in the not-too-distant future where the traditional generous donations to the Walkerville Library would be impacted.

The Board of the Friends of the Walkerville Library called an extraordinary meeting on 8 December 2021, where members reluctantly approved that the Friends of the Walkerville Library Inc. be dissolved. In addition, it was resolved that the remainder of the funds held be transferred to the library for the purchase of new resources.

The Board members felt it was preferable to make the decision to disband, while still having the opportunity to make a valuable financial contribution to the Library to honour the long and generous history of the organisation and the work of its many valued members.

On 19 May 2022, at the Volunteer Awards, the Mayor's Choice Award was awarded to the Friends of the Walkerville Library. The members of the Board were very grateful for the recognition of their and we would like to extend our thanks to the many people who have contributed to the organisation and assisted in providing such significant support to the Walkerville Library over many years."

- Lynette Adams, Friends of the Walkerville Library Chair





# Planning, Environment & Regulatory Services

The Planning, Environment & Regulatory Services (PERS) Team oversees the assessment of approximately 200 applications per year, along with the provision of pre-lodgement advice and general development related enquiries and compliance.

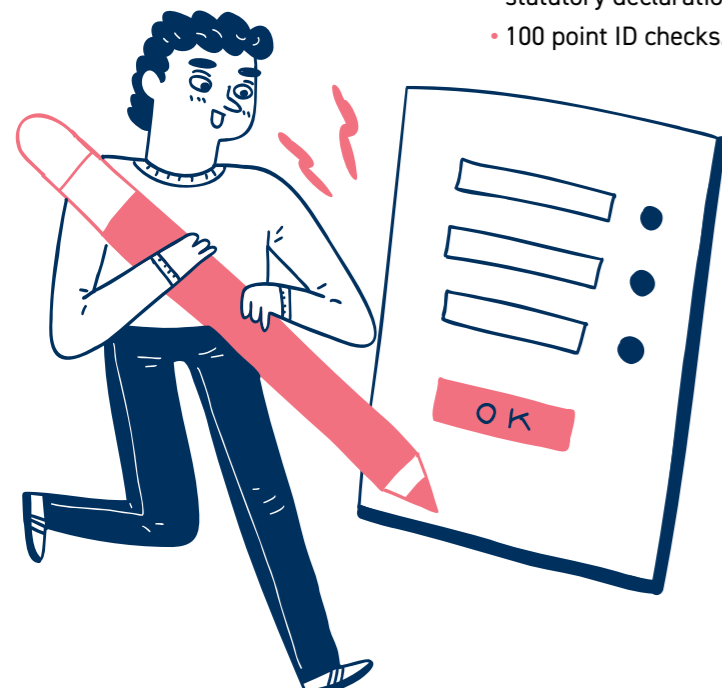
The PERS Team manages the processing of parking related infringements, as well as litter and nuisance complaints under the *Local Nuisance and Litter Control Act 2016*. The Team also processes dog and cat registrations.

## Justice of the Peace

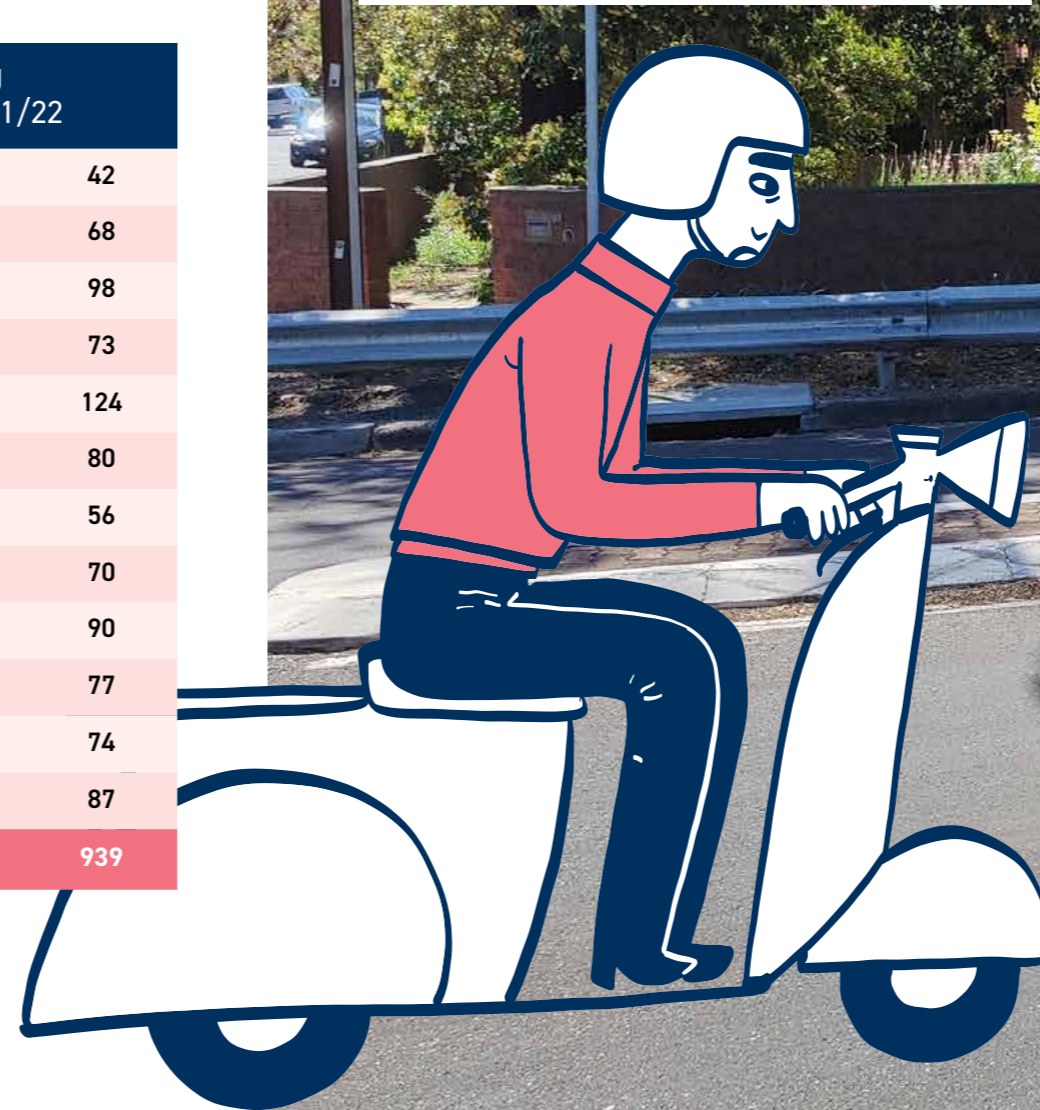
In 2021/22, Council continued to offer a weekly JP Service from the Civic and Community Centre. JPs offered their services on a volunteer basis, three days a week.

Activities attended to by JPs included:

- witnessing of affidavits certified copy;
- power of attorney;
- advanced directive care;
- certification of statutory declarations for expiation reviews;
- lands titles;
- waiver of rights;
- witness signature;
- statutory declarations; and
- 100 point ID checks.



Residents utilising JP services in 2021/22	
July 2021	42
August 2021	68
September 2021	98
October 2021	73
November 2021	124
December 2021	80
January 2022	56
February 2022	70
March 2022	90
April 2022	77
May 2022	74
June 2022	87
<b>Total</b>	<b>939</b>



EXPLORE OUR LOCAL HISTORY







### Streets of Distinction

A series of heritage-style signage was installed across the Township to showcase the importance of the Town's heritage and character through its Streets of Distinction sign blades and Heritage Trail Markers. The aim of the markers is to enhance the experience and widen the knowledge of both residents and visitors alike when walking through the Township. Council's Strategic Planning and Development Policy Committee considered appropriate locations for each of the markers based on both heritage points of interest and geographical locations for the walking network in the Township. Scanning the QR code on these markers will direct you to Council's website where you can navigate through the historic importance of these sites and learn about Council's unique local heritage. The Planning Team worked closely with the Assets & Infrastructure Team to rollout the project.

The Heritage Trail Marker locations are:

- Walkerville Wesleyan Cemetery
- Walkerville Lawn Tennis Club
- St Andrews Anglican Church
- Gilberton Swing Bridge
- Willow Bend Reserve
- Walkerville Oval
- Levi Caravan Park

The Streets of Distinction locations are:

- Church Terrace
- Dutton Terrace
- Edwin Terrace
- Vale Street
- Walkerville Terrace

### Parking Permit Zone

Three-hour parking zones were rolled out from 1 July 2021 in order to address parking issues across Medindie and Gilberton. The restrictions were in place from Monday to Friday, 9am to 5pm, and eligible residents were able to apply for on-street parking permits. The purpose of the zones were to stop people from leaving their cars in local streets for an extended period of time. The changes had a successful impact on parking within the area, aside from two streets in Medindie (The Avenue and Arthur Street), where local residents petitioned Council and were excluded from the 3-hour restrictions.

### Contributory Items review

The Planning Team reviewed Council's list of 545 Contributory Items as part of a Local Heritage Development Plan Amendment (DPA). As part of this process, 34 properties – previously identified as Contributory Items (now Representative Buildings) – were listed as Local Heritage Places. Considered before the Minister for Planning and Local Government, the Honourable Vickie Chapman MP, the DPA was successfully approved and published on the Government Gazette on 14 October 2021.

### Consolidated heritage policy

Council merged its Heritage Plaques Fund Policy and Heritage Plaques Policy into a single consolidated policy called Heritage Plaques and Associated Funding Policy on 16 May 2022. The Policy sets out to achieve a fair and equitable reference document that relates to the application and distribution of funds. The intent is to provide fair and equitable access to the Heritage Plaques initiative for all owners of Local or Heritage listed places in the Township, but allows the uniqueness of some places to be appropriately recognised through specialised plaques. The policies were consolidated in order to better reflect Council's position on the topics – following a decision to fully subsidise the cost associated with Local and State Heritage Plaques on 17 August 2022, along with the newly gazetted 34 Local Heritage Places. The Heritage Plaques Policy and the Heritage Plaques Fund Policy were considered to be obsolete and were replaced with the revised policy.





## Planning and development

The Council Assessment Panel (CAP) was established under the *Planning, Development and Infrastructure Act 2016* and was introduced across Local Government in October 2017. The CAP reviews and assesses applications that meet certain criteria and works towards supporting Council in implementing improved planning and built form outcomes across the Township.

Lodgments received against the <i>Planning, Development and Infrastructure Act 2016</i> (1 July 2021 to 30 June 2022)	
Total 2021/22 Development Applications received	226
Development applications (where Council was the relevant authority and issued development approval)	142
2021/22 Development Applications (where CAP was the relevant authority and endorsed planning consent)	11
Environment, Resources and Development (ERD) Court appeals	0
Panel review of a decision of an Assessment Manager - section 202, <i>Planning, Development and Infrastructure Act 2016</i>	1

Please note, the above figures should be read independently of one another. Not all applications lodged with Council in the 2021/22 financial year received development approval in the same period.



## Development and Environmental Health (section 7 searches)

A section 7 (S7) search provides information on a particular property. It can only be ordered by, or on behalf of, a person who has an interest in land within the area.

For the purposes of ordering a search, the *Local Government Act 1999* (section 187) states that a person has an interest in land if and only if that person is:

- the owner of a registered estate or interest in the land; or
- an occupier of the land; or
- a person who has entered or declares to the Council that he or she proposes to enter into a contract to purchase the land; or
- a mortgagee or prospective mortgagee of the land.

### A full section 7 search consists of three components:

- **Rates:** a rates certificate is generated which shows rates levied for this financial year and outstanding rates due;
- **Environmental Health:** the specific property is checked against the contaminated land register to identify whether any relevant notices have been issued;
- **Development Services:** a search is done on previous applications to check whether there are any continuing conditions. A copy of the indemnity insurance (if available) is attached and any encumbrances, Land Management Agreements or current notices issued for that particular property are indicated on the search.

Total S7 searches (including full searches and rates searches): 401



## Regulatory Services

### Parking infringements

Council strives to balance the car parking needs of multiple road users with the expectations and needs of residents affected. Parking in the Town of Walkerville is a shared community asset that is in demand. On-street parking is a resource that requires careful management to ensure a wide range of users have fair and reasonable access.

Parking infringement statistics	
Parking infringements:	2,651
Warnings issued	434
Expiations waived	75
Expiation request for review	356
Total Expiation Revenue Received	\$181,473

### Dog and cat management

Council continued to play a role in dog and cat management, responsible for registration, collection and return of stray dogs and cats; as well as investigating complaints of barking or dog attacks in the community.

In 2021/22, the Council had an ongoing role in providing input to the Dog and Cat Management Board regarding changes to dog and cat management and welfare in the State.

2021/22 dog expiation statistics	
Expiations	21
Expiations waived	1
Expiation request for review	9
Total Revenue	\$5,989

2020/21 dog and cat management statistics	
Total court actions for the year	0
Barking complaints	1
Wandering dog reports	2
Dogs collected and returned to owner, prior to being impounded	10
Dogs impounded	2
Dogs impounded and returned to owner	2
Dog harassment to humans	0
Dog attacks on humans:	1
Dog harassment to animals	0
Dog attacks on animals	3
Cat complaints	1
Authorised dog and cat management officers	1
Total of dogs registered:	990
Total of cats registered microchip details	221

### Local nuisance and litter control

The *Local Nuisance and Litter Control Act 2016* (Act) and *Local Nuisance and Litter Control Regulations 2017* came into effect in July 2017.

The Act covers littering, illegal dumping and nuisance caused by dust, odour, noise, smoke or unsightly conditions.

The Act gives Council increased powers to deal with issues that cause a nuisance in the community and centralises all complaints so that they may be actioned equitably and consistently. Much of this responsibility formerly sat with the Environmental Protection Authority (EPA).

In 2021/22, Administration received a number of complaints regarding alleged nuisance caused by dust, noise and unsightly conditions. Each of these matters were resolved internally.

2020/21 nuisance and litter complaints	
Waste/dumped litter	38
Other animals/bird issues	2
Graffiti	0
Building dust/drag out	1
Unsightly conditions	11
Odour	3
Dust	6
Noise	8

Local Nuisance Statistics	
Expiations	0
Total expiation revenue	0
Prosecuted offences	0
Nuisance abatement notices or litter abatement notices	0
Civil penalties negotiated under section 34 of the Act	0
Applications by 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	0



# Council







# Elector representation

The Town of Walkerville has nine Elected Members, including the Mayor, and 5,890 electors. This equates to a representation quota of 1:654.

The following table compares the Town of Walkerville's elector representation quota with neighbouring and other comparable councils. The representation quota is determined by dividing the total number of electors for the area of the Council by the number of members of the Council.

Council	No of Elected Members	No of Electors	Representation Quota/Ratio
City of Burnside	13	32,398	2,492
City of Campbelltown	11	37,137	3,376
City of Norwood, Payneham & St Peters	14	26,261	1,875
City of Unley	13	24,044	2,157
City of Prospect	9	15,289	1,698
Town of Walkerville	9	5,890	654

## The process for elector representation reviews

In accordance with section 12 of the *Local Government Act 1999* (Act), a Council is required to conduct an Elector Representation Review at least once in every eight years. A review may relate to the Composition of the Council, or of the wards of the Council or may relate to those matters generally. The Town of Walkerville currently has nine Elected Members and is not divided into wards.

The Act sets out the requirements for conducting a review and stipulates timeframes to ensure that members of the public have ample time to make submissions at key stages during the review process.

In order to commence a review, a Council is required to prepare a Representations Options Paper (Paper) which outlines the representation structures available. In a conducting a review, a Council is required to consider whether its community would benefit from an alteration to its composition and / or its ward structure. The Paper addresses the representation and governance issues that are likely to be raised during the review also present the advantages and disadvantages of each option under consideration.

At the end of the consultation process, the Council must submit a report, detailing a summary of amendments resulting from any considerations in respect of the public consultation process, to the Electoral Commissioner of South Australia for certification.

Section 28 of the Act allows for eligible electors to initiate a proposal to alter the boundaries of a Council area, or ward boundaries or the composition of the Council. This is a separate process from the automatic review provisions.

The Town of Walkerville most recently conducted a representation review in 2017. The next scheduled review is due to occur between October 2024 and October 2025.

Council, consisting of eight Councillors and the Mayor, is the decision-making body on all policy matters.

In keeping with legislative requirements, the Council:

- acts a representative, informed and responsible decision-maker in the interests of its community;
- provides and co-ordinates various public services and facilities and to develop its community and resources in a socially just and ecologically sustainable manner;
- encourages and develops initiatives within its community for improving the quality of life of the community;
- represent the interests of its community to the wider community.

Ordinary meetings of the full Council are held on the third Monday of each month, except public holidays when meetings are held on the Tuesday of every month at 7pm.

All meetings of Council are held at the Town of Walkerville Civic and Community Centre and streamed via YouTube for the community to watch live.

## Section 6 of the *Local Government Act 1999* sets out the functions of the Council, which are:

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

- to establish or support organisations or programs that benefit people in its area or local government generally'
- to manage and, if appropriate, develop, public areas vested in, or occupied by, the Council;
- to manage, improve and develop resources available to Council; and
- to undertake other functions and activities conferred by or under the Act.





# Elected Member allowances and benefits

In accordance with section 79 of the *Local Government Act 1999* (Act) and to promote openness, transparency and probity, the Chief Executive Officer is required to maintain a register, which details the allowances, reimbursements, support and benefits provided to Elected Members.

The register is updated each quarter and is required to be made publicly available on Council's website.

The Elected Member Allowances are determined by a "Determination of the Remuneration Tribunal Allowances for Members of Local Government Councils", which has jurisdiction under section 76 of the Act. There are five Council Groups identified by the Remuneration Tribunal. The Town of Walkerville falls into Group 4.

Summary - Elected Members Allowances & Benefits Register 01 July 2021 to 30 June 2022 <small>Sec 76 - 80A of the Local Government Act 1999</small>	Allowance (Sec 76)	Reimbursed Expenses (Sec 77)	Phone/Data (Sec 77)	Vehicle Running Costs (Sec 77)	Taxi Fares (Sec 77)	Air Fares (Sec 77)	Mileage (Sec 77)	Meals	Training & Conferences (Sec 77)	Accommodation (Sec 77)	Facilities & Support (Sec 78)	Other	Total
<b>Mayor Elizabeth Fricker</b>	\$42,171.74	\$0	\$763.44	\$0	\$81.05	\$0	\$0	\$0	\$195.45	\$0	\$0	\$0	\$43,211.68
<b>Cr MaryLou Bishop</b>	\$10,564.62	\$0	\$163.56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,728.18
<b>Cr James Williams</b>	\$13,205.96	\$0	\$163.56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,369.52
<b>Cr Norm Coleman OAM</b>	\$10,564.62	\$0	\$163.56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,728.18
<b>Cr James Nenke</b>	\$10,564.62	\$0	\$163.56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,728.18
<b>Cr Stephen Furlan</b>	\$12,450.49	\$0	\$163.56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,614.05
<b>Cr Conrad Wilkins</b>	\$10,564.62	\$0	\$163.56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,728.18
<b>Cr Robert Ashby AM</b>	\$11,320.09	\$0	\$163.56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,483.65
<b>Cr Jennifer Joshi</b>	\$10,564.62	\$0	\$163.56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,728.18
<b>Total</b>	<b>\$131,971.38</b>	<b>\$0</b>	<b>\$2,071.92</b>	<b>\$0</b>	<b>\$81.05</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$195.45</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$134,319.80</b>

# Professional development

During the 2021/22 financial year, a total of \$195.45 was spent on professional development for Elected Members for the below:

- Mayor Elizabeth Fricker**
- 2022 Best Practice Showcase; and
  - Local Government Association (LGA) Ordinary General Meeting (OGM).



# The decision-making process

Decision-making is the most important activity undertaken by the Town of Walkerville, both by Council and by Administration.

An effective decision-making process increases the likelihood that the decisions themselves will be in the best interests of the entire community. The Council can only make decisions by resolution, that is, a motion being considered at a formal meeting of Council.

Council meetings are formal meetings of Council as defined under the Act and are required to be open to the public, although under certain conditions, meetings can be closed when Council considers certain items of business, in confidence, as prescribed by the Act. In order to promote transparency and accountability required for good governance, the closure of meetings is applied as infrequently as possible.

During the year under review Council met to consider information, reports and recommendations from the Administration in order to set budgets and arrive at decisions on strategies and policies to benefit the community.

Council's "Code of Practice - Access to Meetings & Documents" (Code) details Council's commitment to the principle of open and accountable government and encourages appropriate community participation in the business of Council.



The Code provides the community with information relating to:

- how to accessing agendas and minutes for meetings;
- public access to documents and meetings;
- the process to exclude the public from meetings;
- matters which the Council or Committee, may order that the public be excluded from a meeting;
- how the Council will apply the confidentiality provisions of the Act;
- how confidentiality orders will be reviewed;
- accountability and reporting to the community;
- the availability of the Code; and
- grievances about the use of the Code by Council.

The community is able to participate in Council meetings through presentations, deputations, petitions and questions from the public gallery.

The 12 Ordinary Council meetings during the period of 2021/22 were live streamed to YouTube.

## Agendas and Minutes

Agendas of Council and Committees are placed on public display not less than three days prior to the meetings.

Minutes of the meetings are placed on public display within five days following the meetings. Agendas and Minutes can be viewed at the Town of Walkerville Civic and Community Centre.

Meeting agendas and minutes can also be viewed on Council's website: [www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au).

Members of the public could access the agenda for free online or pay a fee for a hard copy.



# Council meeting attendance

## Ordinary Council meetings

Meetings were held on the third Monday of each month at 7pm in the Walkerville Civic Centre Council Chambers, 66 Walkerville Terrace Gilberton.

There were a total of 352 Council resolutions for the 2021/22 financial year.

There were 24 outstanding Council resolutions presented to Council as at the June 2022 meeting.

## Full Council

Membership consists of the Mayor and eight Councillors. The Council elects a Deputy Mayor each November for a 12-month term.

Presiding Member:  
**Mayor Elizabeth Fricker**

Full Council meeting attendance	19 Jul 2021	16 Aug 2021	*15 Sep 2021	20 Sep 2021	18 Oct 2021	15 Nov 2021	*6 Dec 2021	20 Dec 2021	17 Jan 2022	21 Feb 2022	21 Mar 2022	*28 Mar 2022	19 Apr 2022	16 May 2022	*31 May 2022	9 Jun 2022	20 Jun 2022	Total	Total %
Mayor Elizabeth Fricker	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	17/17	100%
Cr Robert Ashby AM	✓	✓	A	✓	LOA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	15/17	88%
Cr MaryLou Bishop	✓	✓	✓	✓	✓	A	A	✓	✓	✓	A	✓	✓	✓	✓	✓	✓	14/17	82%
Cr Norm Coleman OAM	✓	✓	✓	✓	✓	✓	✓	✓	LOA	LOA	LOA	LOA	LOA	✓	✓	✓	A	11/17	65%
Cr Stephen Furlan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	17/17	100%
Cr Jennifer Joshi	✓	A	A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	16/17	94%
Cr James Nenke	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	17/17	100%
Cr Conrad Wilkins	✓	✓	LOA	✓	✓	LOA	A	✓	✓	✓	✓	LOA	✓	LOA	✓	✓	✓	12/17	71%
Cr James Williams	✓	✓	A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	16/17	94%

LOA = approved leave of absence A = apology for meeting \*special meeting



Town of Walkerville Elected Members: Cr Conrad Wilkins, Cr James Williams, Cr MaryLou Bishop, Cr Norm Coleman OAM, Cr Robert Ashby AM, Cr James Nenke, Mayor Elizabeth Fricker, Cr Jennifer Joshi and Cr Stephen Furlan

## Informal Gatherings of Council

Sections 90(8) and (8a) of the *Local Government Act 1999* enable Council to lawfully hold designated Informal Gatherings of Council or a Council Committee, provided that:

- any matters discussed relating to a topic, which would normally form part of an agenda for a formal Council or Committee meeting, are dealt with in such a way that the matter is discussed but a decision is not reached; and
- the Council has adopted a policy on the holding of designated Informal Gatherings and discussions and all informal gatherings are held in accordance with the policy.

A copy of Council's Informal Gathering Policy is available on Council's website.

In 2021/22, Council held 10 designated Informal Gatherings in accordance with the Council's Informal Gathering Policy.

The following matters were discussed:

7 October 2021	<ul style="list-style-type: none"> <li>• Vale Park suburban boundary realignment</li> <li>• 39 Smith Street EOI outcome</li> </ul>
1 December 2021	<ul style="list-style-type: none"> <li>• Buckingham Arms Code Amendment workshop</li> </ul>
7 February 2022	<ul style="list-style-type: none"> <li>• ERA Water recapitalisation and network expansion presentation</li> </ul>
17 February 2022	<ul style="list-style-type: none"> <li>• 39 Smith Street and 42-44 Fuller Street strategic property workshop</li> <li>• Parking Policy review workshop</li> </ul>
28 February 2022	<ul style="list-style-type: none"> <li>• 2022/23 budget workshop one</li> </ul>
28 March 2022	<ul style="list-style-type: none"> <li>• 2022/23 budget workshop two</li> </ul>
5 May 2022	<ul style="list-style-type: none"> <li>• Walkerville Oval redevelopment project</li> </ul>
23 May 2022	<ul style="list-style-type: none"> <li>• Climate change presentation</li> <li>• Walkerville Oval redevelopment design revision</li> </ul>
24 May 2022	<ul style="list-style-type: none"> <li>• 2022/23 budget workshop three</li> </ul>
27 June 2022	<ul style="list-style-type: none"> <li>• Walkerville Oval redevelopment workshop</li> </ul>



# Council Committees established under the Local Government Act 1999

Committees established under the *Local Government Act 1999* are colloquially known as section 41 Committees, as this is where Council derives the power to establish such Committees.

To assist with its decision-making responsibilities, Council has established four section 41 Committees. Each Committee performs a specific purpose and its recommendations are presented to Council as the decision-making body.

Committees may comprise of:

- Elected Members only;
- Elected Members and Independent Members; or
- Elected Members and members of the community.

The role and tasks of Committees are varied, however, Committees are generally established to:

- assist Council in the performance of its functions;

- inquire into matters and to provide and make recommendations to Council on matters within Council's responsibilities; and
- provide advice to Council.

All of the Committees are required to operate within their own Terms of Reference and are required to make recommendations to Council. The recommendations will only take effect when adopted by Council.

During 2021/22, the Town of Walkerville had the following section 41 Committees:

## CEO Performance Review Committee

The CEO Performance Review Committee comprises four Elected members. Its role is to perform the function of a selection panel for the position of Chief Executive Officer, to monitor the performance of the appointee and review conditions of remuneration and employment on an annual basis.

Meetings of the Chief Executive Officer's Performance Review Committee are held in May and November of each year and as required by the Committee.

### Fee structure

Elected Members were not paid a sitting fee for attendance at Committee meetings.

CEO Performance Review Committee meeting attendance Presiding Member: Mayor Elizabeth Fricker	9 Jul 2021	23 Aug 2021	24 Sep 2021	5 Nov 2021	21 Jan 2022	4 Mar 2022	13 May 2022	Total	Total %
Mayor Elizabeth Fricker	✓	✓	✓	✓	✓	✓	✓	7/7	100%
Cr Jennifer Joshi	✓	A	✓	✓	✓	✓	✓	6/7	86%
Cr James Williams	✓	✓	✓	✓	✓	✓	A	6/7	86%
Cr Robert Ashby AM	A	✓	✓	✓	N/A	N/A	N/A	3/4	75%
Cr Stephen Furlan	N/A	N/A	N/A	N/A	✓	✓	✓	3/3	100%

A = apology for meeting N/A = not appointed to the Committee at this date

## Women of Walkerville Committee

The Women of Walkerville (WOW) Committee consists of the Elected Members in accordance with its Terms of Reference. The role of the committee is to:

- enhance quality of life and facilitate activities with organisations that advocate for residents of Walkerville; and
- ensure that its activities broadly reflect the aspirations and intentions of the *2020-2024 Living Walkerville: wellbeing for every age and stage*.

In 2021/22, WOW raised \$4,272 and donated \$2,500 to the Eastern Adelaide Domestic Violence Service.

The events program included the following fundraising events:

- Pioneer Cottage talks;
- Christmas raffle;
- "Show me your garden" event; and
- October talk with Dr Jane Lomax-Smith AM.

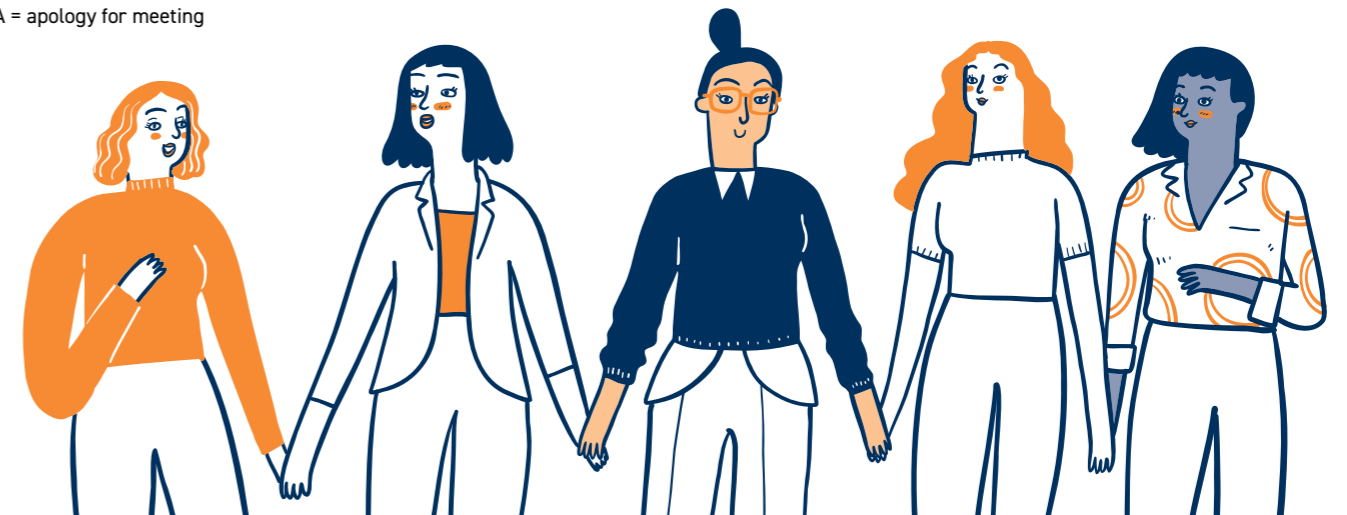
Meetings of the Women of Walkerville Foundation Committee are held at least four times per financial year.

### Fee Structure

Members of the Women of Walkerville Committee were not paid a sitting fee.

Women of Walkerville Committee meeting attendance Patron: Margot Vowles OAM Presiding Member: Mayor Elizabeth Fricker	19 Aug 2021	23 Sep 2021	28 Oct 2021	9 Dec 2021	13 Jan 2022	24 Feb 2022	31 Mar 2022	5 May 2022	31 May 2022	Total	Total %
Mayor Elizabeth Fricker	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9	100%
Cr MaryLou Bishop	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9	100%
Cr Jennifer Joshi	✓	✓	✓	✓	A	✓	✓	✓	✓	8/9	89%
Margot Vowles OAM	✓	A	✓	A	A	A	A	✓	✓	4/9	44%
Lyn O'Grady	✓	✓	✓	A	A	✓	✓	✓	✓	7/9	78%
Rebecca Petrucco	A	✓	✓	✓	✓	✓	A	A	A	5/9	56%
Fiona Raptis	✓	✓	A	✓	✓	✓	✓	✓	A	7/9	78%
Ann Hartley	A	A	A	A	A	A	A	✓	✓	2/9	22%

A = apology for meeting







### Walkerville Oval Redevelopment Committee

The Walkerville Oval Redevelopment Committee was established by Council resolution **CNC262/20-21** on 18 January 2022 under Section 41 of the *Local Government Act 1999*, for the specific purposes of overseeing

the proposed redevelopment of the Walkerville Oval – Sports & Community Hub at Smith Street, Walkerville, to ensure that it was delivered on time, within budget and to the agreed quality.

Walkerville Oval Redevelopment Committee meeting attendance	13 Jul 2021	10 Aug 2021	26 Aug 2021	9 Sep 2021	23 Sep 2021	21 Oct 2021	18 Nov 2021	2 Dec 2021	16 Dec 2021	3 Feb 2022	10 Feb 2022	24 Feb 2022	24 Mar 2022	Total	Total %
Presiding Member: Mayor Elizabeth Fricker															
Mayor Elizabeth Fricker	A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12/13	92%
Cr Robert Ashby AM	✓	A	✓	✓	✓	LOA	✓	✓	✓	✓	✓	✓	✓	11/13	85%
Cr MaryLou Bishop	✓	✓	A	✓	✓	✓	✓	A	✓	✓	✓	✓	✓	11/13	85%
Cr James Williams	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13/13	100%
Cr Norm Coleman (Proxy)	N/R	✓	✓	✓	N/R	N/R	✓	✓	✓	LOA	LOA	LOA	LOA	6/13	46%
Cr Conrad Wilkins (Proxy)	✓	✓	A	A	✓	N/R	LOA	A	A	✓	A	A	✓	5/13	39%
Paul Di Iulio	N/A	N/A	N/A	✓	✓	✓	A	A	A	N/R	✓	✓	A	5/13	39%
Cr Stephen Furlan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/R	N/R	N/R	N/R	N/R	✓	1/1	100%

A = apology for meeting LOA = approved leave of absence N/A = not appointed to the Committee at this date N/R = not required to attend

## Committees established under legislation

### Audit Committee

Council's Audit Committee – which was established in accordance with section 126 of the *Local Government Act 1999* – comprises two Elected Members and three Independent Members. The Committee meets to evaluate and provide advice to Council on ways to improve the effectiveness of Council's:

- financial management;
- risk management;
- internal and external audit; and
- internal controls.

The Committee also presented recommendations to Council on the Annual Business Plan and Budget, as well as Council policies.

In accordance with its Terms of Reference, the Audit Committee meets at least four times in the financial reporting cycle and is presided over by an Independent Member.

### Fee Structure

The Presiding Member was paid a \$420 sitting fee per meeting.

Independent Members were paid a \$350 sitting fee per meeting.

Elected Members on this Committee were not paid a sitting fee.

Audit Committee meeting attendance	3 Nov 2021	10 Feb 2022	5 May 2022	* 23 May 2022	2 Jun 2022	Total	Total %
Ross Haslam (Independent)	✓	✓	✓	✓	✓	5/5	100%
Colin Scarlett (Independent)	✓	✓	✓	✓	✓	5/5	100%
Cr Stephen Furlan	✓	✓	A	✓	✓	4/5	80%
Cr Conrad Wilkins	A	✓	LOA	✓	✓	3/5	60%
Mayor Elizabeth Fricker (Ex-Officio)	✓	✓	✓	✓	✓	5/5	100%
David Hitchcock (Independent)	✓	A	N/A	N/A	N/A	1/2	50%
Cr Robert Ashby AM (Proxy)	N/R	N/R	A	✓	N/R	1/2	50%
Cr Jennifer Joshi (Proxy)	N/A	N/A	✓	N/A	N/A	1/1	100%

A = apology for meeting LOA = approved leave of absence N/A = not appointed to the Committee at this date N/R = not required to attend \*special meeting





### Council Assessment Panel (CAP)

The Council Assessment Panel is established in accordance with section 56A of the *Planning, Development and Infrastructure Act 2016*. CAP membership consists of four Independent Members and one Elected Member.

The CAP meets to consider and make decisions on certain types of development applications submitted to the Town of Walkerville.

The CAP makes decisions on development applications in accordance with the requirements of the *Planning, Development and Infrastructure Act 2016*. It provides advice to Council about trends, issues and any other matters that may relate to the applications.

Decisions made by CAP are not subject to review by Council. Rather, appeals may be heard by the Environment, Resources and Development Court.

CAP meets on the second Monday of each month.

#### Fee Structure

The Presiding Member was paid a \$420 sitting fee per meeting.

Independent Members were paid a \$350 sitting fee per meeting.

The Elected Member on this Committee was not paid a sitting fee.

Council Assessment Panel meeting attendance	12 Jul 2021	9 Aug 2021	8 Nov 2021	14 Feb 2022	15 Mar 2022	*31 Mar 2022	11 Apr 2022	14 Jun 2022	Total	Total %
Presiding Member: Michael Doherty										
Michael Doherty	✓	✓	✓	✓	✓	✓	✓	A	7/8	88%
Cr Stephen Furlan	✓	✓	✓	✓	✓	✓	✓	✓	8/8	100%
Ross Bateup	✓	✓	✓	✓	A	✓	✓	✓	7/8	88%
Zoe Garnaut	✓	✓	✓	✓	A	✓	✓	✓	7/8	88%
Phil Smith	✓	✓	✓	N/A	N/A	N/A	N/A	N/A	3/3	100%
Arron Broom	N/A	N/A	N/A	N/A	✓	✓	✓	✓	4/4	100%
Julian Rutt (Proxy)	N/A	N/A	N/A	N/A	N/R	N/R	N/R	✓	1/1	100%

A = apology for meeting N/A = not appointed to the Committee at this date N/R = not required to attend \*special meeting



### Strategic Planning and Development Policy Committee

The Strategic Planning and Development Policy Committee is established in accordance with section 101 of the repealed *Development Act 1993*. The role of the Committee is to provide advice to Council on strategic planning and policy positions to ensure:

- orderly and efficient development within the Council area;
- high-levels of integration of transport and land-use planning;

- relevant targets set out in the planning strategy within the Council area;
- the implementation of affordable housing policies set out in the planning strategy within the Council area; and
- other outcomes assigned to the Committee by Council.

Meetings of the Strategic Planning and Development Policy Committee are held on an as need basis, determined by Administration.

#### Fee structure

Cr James Williams was paid an allowance of \$2,641.34 in his capacity as Presiding Member. No other members were paid a sitting fee.

Strategic Planning and Development Policy Committee meeting attendance	11 Aug 2021	*31 Aug 2021	16 Sep 2021	25 Nov 2021	3 Feb 2022	28 Apr 2022	Total	Total %
Presiding Member: Cr James Williams								
Cr James Williams	✓	✓	✓	✓	✓	✓	6/6	100%
Cr MaryLou Bishop	✓	✓	✓	✓	✓	✓	6/6	100%
Cr Norm Coleman OAM	✓	✓	✓	✓	✓	LOA	5/6	83%
Cr Conrad Wilkins	✓	A	LOA	✓	✓	LOA	3/6	50%
Mayor Elizabeth Fricker (Ex-Officio)	A	✓	A	N/R	A	✓	2/6	33%
Cr Robert Ashby AM	N/A	N/A	N/A	N/A	N/A	A	0/6	0%

A = apology for meeting LOA = approved leave of absence N/A = not appointed to the Committee at this date N/R = not required to attend \*special meeting





### Walkerville and Prospect Building Fire Safety Committee

The Walkerville and Prospect Building Fire Safety Committee (BFSC) was established pursuant to section 71 of the repealed *Development Act 1993*. The role of the BFSC is to identify and take action in relation to insufficiencies in fire safety.

Relevant buildings are identified, inspected and considered with regard to the fire safety objectives and performance criteria of the Building Code of Australia (BCA). Where necessary, the BFSC communicate with building owners to ensure compliance with the BCA is obtained. Where required, the BFSC may serve notices requiring work to be undertaken or, if there is a risk to life safety, to evacuate the building or part thereof.

Meetings of the Committee are held every third month.

**Fee structure**

Members of the Walkerville and Prospect Building Fire Safety Committee were not paid a sitting fee.

Walkerville and Prospect Building Fire Safety Committee meeting attendance Presiding Member: Troy Olds	25 Aug 2021	24 Nov 2021	23 Feb 2022	25 May 2022	Total	Total %
<b>Troy Olds</b>	✓	✓	✓	✓	4/4	100%
<b>Ben Clark</b> (Town of Walkerville)	✓	N/A	N/A	N/A	1/1	100%
<b>Joshua Bowen</b> (Town of Walkerville)	N/A	✓	A	A	1/3	33%
<b>Scott McLuskey</b> (City of Prospect)	A	A	A	A	0/4	0%
<b>Chi Hok</b> (City of Prospect)	✓	✓	✓	✓	4/4	100%
<b>Mark Daly</b> (Metropolitan Fire Service)	✓	✓	✓	✓	4/4	100%

A = apology for meeting N/A = not appointed to the Committee at this date



## Advisory Groups and Panels established by Council resolution for strategic purposes

A Council may establish Advisory Groups or Panels as a mechanism for facilitating and improving community participation in its decision-making process.

While not formally established under legislation, Advisory Groups provide particular expertise and advice to help Council make strategic decisions, or help engage community resources and opinion.

Decisions or recommendations from Advisory Groups and Panels are presented to a formal meeting of Council for consideration. Council has established the following Advisory Groups and Panels:

### Wesleyan Cemetery Advisory Committee

The role of the Advisory Committee is to:

- promote and encourage the enjoyment and appreciation of the Walkerville Wesleyan Cemetery;
- identify opportunities for the enhancement of the site; and
- assist in the restoration, preservation and maintenance of the grounds in a planned and respectful manner.

Although the Committee's Terms of Reference state that the Advisory Committee is required to meet four times per year, only one formal meeting was held in 2021/22 due to COVID-19 restrictions.

**Fee structure**

Members of the Wesleyan Cemetery Advisory Committee were not paid a sitting fee.



Wesleyan Cemetery Advisory Committee meeting attendance Presiding Member: Jim Everett	8 Sep 2021	Total	Total %
<b>Cr James Nenke</b>	✓	1/1	100%
<b>Cr James Williams</b>	✓	1/1	100%
<b>Jim Everett</b>	✓	1/1	100%
<b>David Griffiths</b>	✓	1/1	100%
<b>Heather Wright</b>	LOA	0/1	0%

Wesleyan Cemetery Advisory Committee Informal Gathering Attendance	8 Sep 2021	26 May 2021	Total	Total %
<b>Cr James Nenke</b>	✓	A	1/2	50%
<b>Cr James Williams</b>	✓	✓	2/2	100%
<b>Jim Everett</b>	✓	✓	2/2	100%
<b>David Griffiths</b>	✓	✓	2/2	100%
<b>Heather Wright</b>	✓	A	1/2	100%
<b>Raye Whitehead</b>	N/A	N/A	N/A	N/A
<b>John Jackson</b>	A	A	0/2	0%

A = apology for meeting  
LOA = approved leave of absence  
N/A = not appointed to the Committee at this date



## Waste Advisory Group

The Waste Advisory Group consists of three Elected Members and three community representatives.

The role of the Waste Advisory Group is to:

- provide advice to Council on the direction and development of waste policy;
- provide advice to Council on key reforms to encourage the use of waste derived materials;

- provide advice to Council on key reforms to encourage the community to reduce waste to landfill; and
- provide advice to Council to increase food and green organics diversion from general waste collections.

In accordance with its Terms of Reference, the Advisory Group meets on an as needs basis, with a minimum of four meetings per calendar year.

At its ordinary meeting on 19 April 2021, Council resolved to suspend the Waste Advisory Group until 1 November 2022, by way of resolution **CNC344/20-21**, therefore no meetings were held during 2021/22.

### Fee structure

Members of the Waste Advisory Group are not paid a sitting fee.

## Strategic Property (Smith & Fuller) EOI Evaluation Panel

The Strategic Property (Smith & Fuller) EOI Evaluation Panel was established by way of Council resolution **CNC294/20-21** of 15 February 2021, for the purpose of appointing Independent Members to oversee the drafting and evaluation of the Smith Street and Fuller Street strategic sites.

Independent Members of the Evaluation Panel are guided by Administration and therefore, a Presiding Member is not required for this panel.

### Fee structure

Pursuant to Council resolution CNC84/20-21, Independent Members were paid a \$350 sitting fee per meeting.

Strategic Property (Smith & Fuller) EOI Evaluation Panel meeting attendance	7 Jul 2021	Total	Total %
Richard Angove	✓	1/1	100%
Ross Haslam	✓	1/1	100%
Colin Scarlett	✓	1/1	100%
Mabel Tam	✓	1/1	100%
Douglas Wallace	✓	1/1	100%



## Regional subsidiaries

Council is a member of the following four regional subsidiaries, which are established under section 43 of the *Local Government Act 1999*:

- East Waste;
- Eastern Health Authority;
- ERA Water; and
- Highbury Landfill Authority.

Subsidiary annual reports are included in this document at page 110.

## Confidential matters

While the *Local Government Act 1999* requires meetings of Council or any of its Committees to be open to the public, some matters are required to be discussed in confidence.

Confidential matters are not classified by Council, but defined by sections 90 and 91 in the *Local Government Act 1999* and include, but are not limited to:

- commercial-in-confidence;
- security matters;
- staff matters;
- legal advice/litigation; and
- personal affairs of people living or dead.

During 2021/22, of the 352 agenda items, 17 were considered in accordance with section 90 (3) of the *Local Government Act 1999*, where it was necessary to exclude the public from the discussion of a particular matter. This represents 4.8% of all decisions made by Council and its Committees.

The following table summarises the number of occasions that the provisions listed in section 90(2) (excluding the public during debate) or section 91(7) (documents to be kept confidential for a period of time) were used during the 2021/22 financial year. The confidentiality status was current at 30 June 2022.

Date of meeting	Subject matter	section 90(2)	section 90(3)	section 91(7)	Confidentiality status
19 Jul 2021	Strategic Project (Smith & Fuller) EOI Preliminary Evaluation and EOI Evaluation Panel Minutes	1	s90(3)(k)	1	Partially released
20 Sep 2021	Donnelly (Watson Car Park) Discretionary Rebate Application 2021/22	1	90(3)(b)	1	Released
20 Sep 2021	CEO 2020/21 Performance Review Report	1	90(3)(a)	1	Partially released
18 Oct 2021	Strategic Property (Smith & Fuller) Expressions of Interest Tender	1	s90(3)(k)	1	Partially released
18 Oct 2021	Public Lighting Pre-Action Notice Update	1	s90(3)(i)	1	Order remains
18 Oct 2021	Jones (Watson Car Park) Discretionary Rebate Application 2021/22	1	90(3)(b)	1	Released
18 Oct 2021	Walkerville Developments Pty Ltd (Watson Car Park) Discretionary Rebate Application 2021/22	1	90(3)(b)	1	Released
15 Nov 2021	Deed of Novation – Waste Contract	1	s90(3)(k)	1	Order remains
20 Dec 2021	Walkerville Citizen of the Year Awards	1	90(3)(a)	1	Released
20 Dec 2021	Bancroft (Watson Car Park) Discretionary Rebate Application 2021/22	1	90(3)(b)	1	Released
21 Mar 2022	Town of Walkerville CEO "Pulse" Performance Review Report February 2022	1	90(3)(a)	1	Order remains
21 Mar 2022	Hardship Application - Remission of Rates, Fines and Interest – Cirocco	1	90(3)(b)	1	Order remains
21 Mar 2022	East Waste - Mattress Collection Contract	1	90(3)(b)	1	Order remains
19 Apr 2022	2022 Volunteer Awards and Mayor's Choice Award	1	90(3)(a)	1	Released
9 Jun 2022	East Waste Proposal and Charter Review	1	90(3)(d) (i) and (ii)	1	Order remains
20 Jun 2022	CEO Performance Review Committee Minutes/Discussion	1	90(3)(a)	1	Order remains
20 Jun 2022	Strategic Property Review – Walkerville Pre-Kindergarten	1	90(3)(b)&(d)	1	Order remains
<b>Total Orders</b>		<b>17</b>		<b>17</b>	



## Confidential matters Continued

The following table identifies the grounds on which the Council considered the matters and determined to exclude the public from the discussion and the related documentation.

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

Section	Description	Total
90(3)(a)	information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	5
90(3)(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	7
90(3)(c)	information the disclosure of which would reveal a trade secret	0
90(3)(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	2
90(3)(e)	matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person	0
90(3)(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
90(3)(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	0
90(3)(h)	legal advice	0
90(3)(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	1
90(3)(j)	information the disclosure of which— (i) would 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	0
90(3)(k)	tenders for the supply of goods, the provision of services or the carrying out of works	3
90(3)(m)	information relating to a proposed amendment to a Development Plan under the repealed Development Act 1993 before a Development Plan Amendment proposal relating to the amendment is released for public consultation under that Act	0
90(3)(n)	information relevant to the review of a determination of a council under the <i>Freedom of Information Act 1991</i>	0
<b>Total instances of 90(3) subparagraphs used</b>		<b>18</b>



A total of 14 confidential orders expired, ceased to apply or were released during 2021/22, including six orders which were made in 2021/22.

There were 26 confidential retention orders under section 91(7) that remained operative as at 30 June 2022.

Date of meeting	Council/Committee	Subject matter	Reason for confidentiality
20 Jun 2022	Council	Strategic Property Review – Walkerville Pre-Kindergarten	90(3)(b)&(d)
20 Jun 2022	Council	CEO Performance Review Committee Minutes/ Discussion	90(3)(a)
9 Jun 2022	Council	East Waste Proposal and Charter Review	90(3)(d) (i) and (ii)
21 March 2022	Council	East Waste - Mattress Collection Contract	90(3)(b)
21 March 2022	Council	Hardship Application - Remission of Rates, Fines and Interest – Cirocco	90(3)(b)
21 March 2022	Council	Town of Walkerville CEO "Pulse" Performance Review Report February 2022	90(3)(a)
15 November 2021	Council	Deed of Novation – Waste Contract	90(3)(k)
18 October 2021	Council	Public Lighting Pre-Action Notice Update	90(3)(i)
18 October 2021	Council	Strategic Property (Smith & Fuller) Expressions of Interest Tender	90(3)(k)
20 September 2021	Council	CEO 2020/21 Performance Review Report	90(3)(a)
19 July 2021	Council	Strategic Project (Smith & Fuller) EOI Preliminary Evaluation and EOI Evaluation Panel Minutes	90(3)(k)
17 May 2021	Council	Town of Walkerville CEO "Pulse" Performance Review Report April 2021	90(3)(a)
15 February 2021	Council	Wesleyan Cemetery – Operational Status Update	90(3)(h)
21 September 2020	Council	Levi Caravan Park Tender	90(3)(k)
21 September 2020	Council	CEO 2019 / 2020 Performance Review Report	90(3)(a)
31 August 2020	Council	CEO 2019 / 2020 Performance Review Report	90(3)(a)
18 May 2020	Council	ERA Water Independent Chairperson	90(3)(j)
16 September 2019	Council	Draft Request for Expression of Interest (REOI) – Master Planning of Strategic Sites	90(3)(b)
19 August 2019	Council	CEO 2018/ 2019 Performance Review Report	90(3)(a)
15 July 2019	Council	Masterplanning Strategic Sites	90(3)(d)
18 March 2019	Council	Masterplanning Strategic Sites	90(3)(b)
15 October 2018	Council	Insurance Coverage Report	90(3)(d)
17 September 2018	Council	Masterplanning Strategic Sites	90(3)(b)
16 July 2018	Council	Walkerville Sports Club Financials	90(3)(h)
18 June 2018	Council	Appointment of ERA Water Independent Chair	90(3)(h)
21 August 2017	Council	CEO Performance Review 2016 /2017	90(3)(a)

Please refer to the Confidential Items Register on Council's website for the current status of the items listed.



# Delegations

The Chief Executive Officer has the delegated authority from Council to make decisions on a number of administrative and regulatory matters. The Chief Executive Officer may sub-delegate such authority to other officers in particular circumstances.

Council makes policy decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services

to be undertaken, and the resources which are to be made available to undertake such works and services.

Council's Delegations Manual register is available for inspection at the Town of Walkerville Civic and Community Centre and on Council's website [www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au).

# Internal review of Council decisions

Section 270 of the *Local Government Act 1999* provides for any individual to request a review of a decision of the Council, the Administration and other people acting on Council's behalf.

A copy of Council's Internal Review of a Council Decision Policy is available from Council's website.

During 2021/22, Council received no applications for a section 270 review of a Council decision.

# SA Ombudsman enquiries

In 2021/22, five complaints were made to the SA Ombudsman by interested parties.

- Council was notified of one complaint, which was subject to investigation and remained confidential at the time of reporting.
- Three complaints, relating to street tree removal costs, community consultation and a vehicle disposal notice, were not considered necessary to make enquiries with Council, as the SA Ombudsman could not identify any error or wrongdoing.
- One complaint, relating to Council's decision to prosecute a third party, was not considered necessary to make enquiries with Council, as the matter was outside jurisdiction.

No negative findings were made against the Town of Walkerville.





# Financial statements



## Corporation of the Town of Walkerville

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022

*A liveable, cohesive, safe, active and sustainable township*





General Purpose Financial Statements  
for the year ended 30 June 2022

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General Purpose Financial Statements  
for the year ended 30 June 2022

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 2022 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.



Scott Reardon  
Acting Chief Executive Officer

26 October 2022



Elizabeth Fricker  
Mayor

26 October 2022



Corporation of the Town of Walkerville

Financial Statements 2022

Statement of Comprehensive Income  
for the year ended 30 June 2022

\$ '000	Notes	2022	2021
<b>Income</b>			
Rates	2a	9,446	9,212
Statutory Charges	2b	390	296
User Charges	2c	605	468
Grants, Subsidies and Contributions	2g	1,195	682
Investment Income	2d	3	2
Reimbursements	2e	65	43
Other income	2f	154	143
<b>Total Income</b>		<b>11,858</b>	<b>10,846</b>
<b>Expenses</b>			
Employee costs	3a	3,488	3,287
Materials, Contracts and Other Expenses	3b	4,428	4,373
Depreciation, Amortisation and Impairment	3c	2,438	2,181
Finance Costs	3d	86	118
Net loss - Equity Accounted Council Businesses	19(a)	217	223
<b>Total Expenses</b>		<b>10,657</b>	<b>10,182</b>
<b>Operating Surplus / (Deficit)</b>		<b>1,201</b>	<b>664</b>
Asset Disposal & Fair Value Adjustments	4	(237)	13
Amounts Received Specifically for New or Upgraded Assets	2g	21	60
<b>Net Surplus / (Deficit)</b>		<b>985</b>	<b>737</b>
<b>Other Comprehensive Income</b>			
<b>Amounts which will not be reclassified subsequently to operating result</b>			
Changes in Revaluation Surplus - I,PP&E	9a	-	8,637
<b>Total Amounts which will not be reclassified subsequently to operating result</b>		<b>-</b>	<b>8,637</b>
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>8,637</b>
<b>Total Comprehensive Income</b>		<b>985</b>	<b>9,374</b>

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

Corporation of the Town of Walkerville

Financial Statements 2022

Statement of Financial Position  
as at 30 June 2022

\$ '000	Notes	2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash & Cash Equivalent Assets	5a	950	951
Trade & Other Receivables	5b	247	412
<b>Subtotal</b>		<b>1,197</b>	<b>1,363</b>
<b>Total current assets</b>		<b>1,197</b>	<b>1,363</b>
<b>Non-current assets</b>			
Equity Accounted Investments in Council Businesses	6a	1,790	2,067
Other Non-Current Assets	6b	771	2,411
Infrastructure, Property, Plant & Equipment	7a(i)	125,434	125,694
<b>Total non-current assets</b>		<b>127,995</b>	<b>130,172</b>
<b>TOTAL ASSETS</b>		<b>129,192</b>	<b>131,535</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	1,090	3,639
Provisions	8c	654	614
<b>Subtotal</b>		<b>1,744</b>	<b>4,253</b>
<b>Total Current Liabilities</b>		<b>1,744</b>	<b>4,253</b>
<b>Non-Current Liabilities</b>			
Borrowings	8b	3,996	4,746
Provisions	8c	24	34
Liability - Equity Accounted Council Businesses	8d	207	266
<b>Total Non-Current Liabilities</b>		<b>4,227</b>	<b>5,046</b>
<b>TOTAL LIABILITIES</b>		<b>5,971</b>	<b>9,299</b>
<b>Net Assets</b>		<b>123,221</b>	<b>122,236</b>
<b>EQUITY</b>			
Accumulated surplus		36,054	35,069
Asset revaluation reserves	9a	86,771	86,771
Other reserves	9b	396	396
<b>Total Council Equity</b>		<b>123,221</b>	<b>122,236</b>
<b>Total Equity</b>		<b>123,221</b>	<b>122,236</b>

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



Corporation of the Town of Walkerville

Financial Statements 2022

Statement of Changes in Equity  
for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<b>2022</b>					
Balance at the end of previous reporting period		35,069	86,771	396	122,236
Net Surplus / (Deficit) for Year		985	-	-	985
<b>Other Comprehensive Income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	-	-	-
<b>Other comprehensive income</b>					
		-	-	-	-
<b>Total comprehensive income</b>		<b>985</b>	<b>-</b>	<b>-</b>	<b>985</b>
<b>Balance at the end of period</b>		<b>36,054</b>	<b>86,771</b>	<b>396</b>	<b>123,221</b>
<b>2021</b>					
Balance at the end of previous reporting period		34,332	78,134	396	112,862
Net Surplus / (Deficit) for Year		737	-	-	737
<b>Other Comprehensive Income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	8,637	-	8,637
<b>Other comprehensive income</b>					
		-	8,637	-	8,637
<b>Total comprehensive income</b>		<b>737</b>	<b>8,637</b>	<b>-</b>	<b>9,374</b>
<b>Balance at the end of period</b>		<b>35,069</b>	<b>86,771</b>	<b>396</b>	<b>122,236</b>

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

Corporation of the Town of Walkerville

Financial Statements 2022

Statement of Cash Flows  
for the year ended 30 June 2022

\$ '000	Notes	2022	2021
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Rates Receipts		9,627	9,124
Statutory Charges		416	370
User Charges		665	515
Grants, Subsidies and Contributions		1,195	682
Investment Receipts		3	2
Reimbursements		65	47
Other Receipts		494	1,155
<b>Payments</b>			
Payments to Employees		(3,704)	(3,513)
Payments for Materials, Contracts & Other Expenses		(7,171)	(2,844)
Finance Payments		(88)	(123)
<b>Net cash provided by (or used in) Operating Activities</b>	11b	<b>1,502</b>	<b>5,415</b>
<b>Cash flows from investing activities</b>			
<b>Receipts</b>			
Amounts Received Specifically for New/Upgraded Assets		21	60
Sale of Replaced Assets		-	494
Distributions Received from Equity Accounted Council Businesses		218	-
<b>Payments</b>			
Expenditure on Renewal/Replacement of Assets		(779)	(1,067)
Expenditure on New/Upgraded Assets		(1,878)	(563)
Capital contributed to Equity Accounted Council Businesses		(217)	-
Work in Progress		1,882	(2,396)
<b>Net cash provided (or used in) investing activities</b>		<b>(753)</b>	<b>(3,472)</b>
<b>Cash flows from financing activities</b>			
<b>Payments</b>			
Repayments of Borrowings		(750)	(1,336)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>(750)</b>	<b>(1,336)</b>
<b>Net Increase (Decrease) in Cash Held</b>			
		<b>(1)</b>	<b>607</b>
plus: Cash & Cash Equivalents at beginning of period		951	344
<b>Cash and cash equivalents held at end of period</b>	11a	<b>950</b>	<b>951</b>

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 2022

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 2022

Note 1. Summary of Significant Accounting Policies

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

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

**(1) Basis of Preparation**

**1.1 Compliance with Australian Accounting Standards**

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 26 October 2022

**1.2 Critical Accounting Estimates**

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

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

**1.3 Rounding**

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

**1.4 Estimates and assumptions**

COVID-19 did not have a significant financial impact on Council operations in 2021/22. The budget assumptions for 2022/23 assume that no further harsher restrictions are put in place by the government. Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

**(2) The Local Government Reporting Entity**

Corporation of the Town of Walkerville is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 66 Walkerville Terrace, Gilberton, SA 5081. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

**(3) Income Recognition**

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

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

In other cases, AASB 1058 applies when Council 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 2022

### Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2019/20	\$247,127	\$248,662	- \$1,535
2020/21	\$258,533	\$267,243	- \$8,710
2021/22	\$337,441	\$299,791	+ \$37,650

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Operating Surplus Ratio disclosed in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

#### Construction Contracts

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

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

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

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

#### (5) Infrastructure, Property, Plant & Equipment

##### 5.1 Initial Recognition

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

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

##### 5.2 Materiality

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

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

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

Office Furniture & Equipment	\$3,000
Fleet & Plant	\$3,000
Buildings	\$5,000
Information Technology	\$2,000

#### 5.3 Subsequent Recognition

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

#### 5.4 Depreciation of Non-Current Assets

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

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

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

##### Buildings and Other Structures:

Buildings	24 to 100 years
Furniture	7 to 190 years
Fixtures	24 to 70 years
Equipment	1 to 132 years
Undefined	9 to 90 years

##### Open space:

Services	20 to 80 years
Recreation	15 to 100 years
Irrigation	20 to 25 years
Pathways	20 to 50 years
Lighting	25 to 50 years
Furniture	7 to 80 years
Structure	10 to 100 years

##### Plant and Equipment

Fleet	10 to 15 years
Plant	9 to 54 years
Equipment	6 to 60 years

##### Stormwater:

Structure	100 years
Drain	100 years

##### Transport Infrastructure:

Road	20 to 200 years
Carpark	30 to 40 years

continued on next page ...

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

Pathways	15 to 40 years
Kerb	20 to 80 years
Traffic Management	15 to 30 years

#### 5.5 Impairment

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

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

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

#### 5.6 Borrowing Costs

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

#### (6) Payables

##### 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.

#### (7) Borrowings

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

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

#### (8) Employee Benefits

##### 8.1 Salaries, Wages & Compensated Absences

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

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

An accrual is made for 50% of unused sick leave for those employees covered under ASU EB agreement Number 6 (one employee only as at 30 June 2022). Otherwise Council'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.

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

#### 8.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Super (formerly Statewide Superannuation Scheme.) The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

#### (9) Leases

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

##### 9.1 Council as a lessee

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

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

##### ii) Lease Liabilities

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

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

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

#### (10) Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

#### (11) GST Implications

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

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

#### (12) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

continued on next page ...

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

**Amendments to AASB 16 Covid-19 Related Rent Concessions**

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the financial statements.

**Standards issued by the AASB not yet effective**

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, 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 has been provided in this 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 illustrative statements that could be applicable to Councils.

**Effective for NFP annual reporting periods beginning on or after 1 January 2022**

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

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

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

**(13) Comparative Figures**

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

**(14) Disclaimer**

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

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 2. Income

\$ '000	2022	2021
<b>(a) Rates</b>		
<b>General Rates</b>		
General Rates	9,399	9,184
Less: Mandatory Rebates	(272)	(270)
Less: Discretionary Rebates, Remissions & Write Offs	(57)	(60)
<b>Total General Rates</b>	<b>9,070</b>	<b>8,854</b>
<b>Other Rates (Including Service Charges)</b>		
Landscape Levy	351	337
Other	2	-
<b>Total Other Rates (Including Service Charges)</b>	<b>353</b>	<b>337</b>
<b>Other Charges</b>		
Penalties for Late Payment	23	21
<b>Total Other Charges</b>	<b>23</b>	<b>21</b>
<b>Total Rates</b>	<b>9,446</b>	<b>9,212</b>
<b>(b) Statutory Charges</b>		
Development Act Fees	45	21
Town Planning Fees	117	120
Animal Registration Fees & Fines	47	41
Parking Fines / Expiation Fees	181	114
<b>Total Statutory Charges</b>	<b>390</b>	<b>296</b>
<b>(c) User Charges</b>		
Cemetery/Crematoria Fees	-	18
Hall & Equipment Hire	5	8
Property Lease	49	57
Sundry	44	12
Levi Park Management Fee	502	368
Library Fees & Sales	5	5
<b>Total User Charges</b>	<b>605</b>	<b>468</b>
<b>(d) Investment Income</b>		
Interest on Investments		
- Local Government Finance Authority	3	2
<b>Total Investment Income</b>	<b>3</b>	<b>2</b>



Corporation of the Town of Walkerville

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
<b>(e) Reimbursements</b>		
Roadworks	6	2
Sundry	59	41
<b>Total Reimbursements</b>	<b>65</b>	<b>43</b>

**(f) Other income**

Rebates Received	68	65
Sundry	56	65
LGFA Bonus	8	13
Other	22	-
<b>Total Other income</b>	<b>154</b>	<b>143</b>

**(g) Grants, Subsidies, Contributions**

Amounts Received Specifically for New or Upgraded Assets	21	60
<b>Total Amounts Received Specifically for New or Upgraded Assets</b>	<b>21</b>	<b>60</b>
Other Grants, Subsidies and Contributions	934	515
Roads to Recovery	79	79
Library and Communications	43	-
Sundry	3	-
Individually Significant Item - Additional Grants Commission Payment (refer below)	136	88
<b>Total Other Grants, Subsidies and Contributions</b>	<b>1,195</b>	<b>682</b>
<b>Total Grants, Subsidies, Contributions</b>	<b>1,216</b>	<b>742</b>

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

**(i) Sources of grants**

Commonwealth Government	429	5
State Government	768	667
Other	19	70
<b>Total</b>	<b>1,216</b>	<b>742</b>

**(ii) Individually Significant Items**

Grant Commission (FAG) Grant Recognised as Income	136	88
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Corporation of the Town of Walkerville

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 3. Expenses

\$ '000	Notes	2022	2021
<b>(a) Employee costs</b>			
Salaries and Wages		2,880	2,466
Employee Leave Expense		116	373
Superannuation - Defined Contribution Plan Contributions	18	251	238
Superannuation - Defined Benefit Plan Contributions	18	40	35
Workers' Compensation Insurance		141	132
Other - Income Protection Insurance		54	41
Other - Journey Insurance		3	2
Other Employee Related Costs		3	-
<b>Total Operating Employee Costs</b>		<b>3,488</b>	<b>3,287</b>

Total Number of Employees (full time equivalent at end of reporting period) 35 33

**(b) Materials, Contracts and Other Expenses**

**(i) Prescribed Expenses**

Auditor's Remuneration			
- Auditing the Financial Reports		25	25
Elected Members' Expenses		137	133
Election Expenses		3	3
<b>Subtotal - Prescribed Expenses</b>		<b>165</b>	<b>161</b>

**(ii) Other Materials, Contracts and Expenses**

Contractors		866	764
Energy		187	177
Maintenance		451	489
Legal Expenses		63	51
Levies Paid to Government - NRM levy		335	329
Levies - Other		20	19
Parts, Accessories & Consumables		73	42
Professional Services		210	287
Sundry		384	399
Bank Charges		30	29
Contractors - Health services		104	103
Contractors - Waste collection/Management		853	864
Insurance		113	105
Professional Services/Consultants - Planning Consultants		121	136
IT and Communication		413	385
Fringe Benefits Tax		17	19
Training		23	14
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>		<b>4,263</b>	<b>4,212</b>

**Total Materials, Contracts and Other Expenses** 4,428 4,373



Corporation of the Town of Walkerville

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 3. Expenses (continued)

\$ '000	2022	2021
<b>(c) Depreciation, Amortisation and Impairment</b>		
<b>(i) Depreciation and Amortisation</b>		
Buildings & Other Structures	651	621
Open Space	315	334
Plant and Equipment	51	46
Stormwater	196	195
Transport Infrastructure	1,225	985
<b>Subtotal</b>	<b>2,438</b>	<b>2,181</b>
<b>Total Depreciation, Amortisation and Impairment</b>	<b>2,438</b>	<b>2,181</b>
<b>(d) Finance Costs</b>		
Interest on Overdraft and Short-Term Drawdown	86	118
<b>Total Finance Costs</b>	<b>86</b>	<b>118</b>

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
<b>Infrastructure, Property, Plant &amp; Equipment</b>		
<b>(i) Assets Renewed or Directly Replaced</b>		
Proceeds from Disposal	-	494
Less: Carrying Amount of Assets Sold	(237)	(481)
<b>Gain (Loss) on Disposal</b>	<b>(237)</b>	<b>13</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>	<b>(237)</b>	<b>13</b>

Corporation of the Town of Walkerville

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 5. Current Assets

\$ '000	2022	2021
<b>(a) Cash &amp; Cash Equivalent Assets</b>		
Cash on Hand at Bank	78	96
Short Term Deposits & Bills, etc.	872	855
<b>Total Cash &amp; Cash Equivalent Assets</b>	<b>950</b>	<b>951</b>
<b>(b) Trade &amp; Other Receivables</b>		
Rates - General & Other	147	328
Accrued Revenues	10	-
Debtors - General	64	51
Prepayments	26	33
<b>Subtotal</b>	<b>247</b>	<b>412</b>
<b>Total Trade &amp; Other Receivables</b>	<b>247</b>	<b>412</b>

Note 6. Non-Current Assets

\$ '000	Notes	2022	2021
<b>(a) Equity Accounted Investments in Council Businesses</b>			
Eastern Health Authority	19(a)i	32	33
East Waste Management	19(a)i	121	183
ERA Water Regional Subsidiary	19(a)i	1,637	1,851
<b>Total Equity Accounted Investments in Council Businesses</b>		<b>1,790</b>	<b>2,067</b>
<b>(b) Other Non-Current Assets</b>			
<b>Other</b>			
Capital Works-in-Progress		771	2,411
<b>Total Other</b>		<b>771</b>	<b>2,411</b>
<b>Total Other Non-Current Assets</b>		<b>771</b>	<b>2,411</b>



## Corporation of the Town of Walkerville

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

## (b) Valuation of Infrastructure, Property, Plant &amp; Equipment &amp; Investment Property

## Valuation of Assets

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

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

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

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

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

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

## Information on Valuations

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

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

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

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

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

## Other Information

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

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

## Highest and best use

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

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

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## Corporation of the Town of Walkerville

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 7. Infrastructure, Property, Plant &amp; Equipment &amp; Investment Property

## (a(i)) Infrastructure, Property, Plant &amp; Equipment

	Fair Value Level	as at 30/06/21										as at 30/06/22									
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount							
Land	3	50,704	4,446	-	55,150	-	-	-	-	-	50,704	4,446	-	55,150							
Buildings & Other Structures	2	22,694	233	(11,521)	11,406	626	-	-	(651)	-	22,694	859	(12,171)	11,382							
Open Space	3	4,379	6,294	(4,655)	6,018	802	(87)	(315)	(51)	-	4,160	7,237	(4,838)	6,559							
Plant and Equipment	2	-	714	(271)	443	77	141	-	(196)	-	-	790	(323)	467							
Stormwater	3	19,318	215	(7,047)	12,486	209	8	(3)	(196)	-	19,314	432	(7,240)	12,506							
Transport Infrastructure	3	59,968	1,729	(21,866)	39,831	164	388	(146)	(1,225)	-	59,629	2,281	(22,900)	39,010							
Historical Collection	3	360	-	-	360	-	-	-	-	-	360	-	-	360							
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>		<b>157,423</b>	<b>13,631</b>	<b>(45,360)</b>	<b>125,694</b>	<b>1,878</b>	<b>537</b>	<b>(236)</b>	<b>(2,438)</b>	<b>-</b>	<b>156,861</b>	<b>16,045</b>	<b>(47,472)</b>	<b>125,434</b>							
Comparatives		149,790	12,813	(44,515)	118,088	563	1,067	(481)	(2,181)	8,637	157,423	13,631	(45,360)	125,694							

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

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

Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999.

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.

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

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

**Land**

- Basis of valuation: Market Value
- Date of valuation: 30 June 2014
- Valuer: Maloney Field Services, Property Consultants and Valuers.

**Buildings & Other Structures**

- Basis of valuation: Market Value / Written down current replacement cost
- Date of valuation: 30 June 2020
- Valuer: Asset Val, Property Consultants and Valuers.

**Open Space**

- Basis of valuation: Market Value / Written down current replacement cost
- Date of valuation: Various (new asset category following implementation of new asset management system)

**Open Space - Services**

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2021
- Valuer: Assetic Pty Ltd

**Open Space - Furniture**

- Basis of valuation: Written down current replacement cost
- Date of valuation 30 June 2021
- Valuer: Assetic Pty Ltd

**Transport Infrastructure**

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2019
- Valuer: Assetic Pty Ltd

**Transport- Kerbing**

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2020
- Valuer: Assetic Pty Ltd

**Transport-Pathways**

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2021
- Valuer: Assetic Pty Ltd

**Stormwater**

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 30 June 2018.
- Valuer: Assetic Pty Ltd

**Historical Collections**

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2014
- Valuer: Theodore Bruce

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

**Note 8. Liabilities**

\$ '000	2022		2021	
	Current	Non Current	Current	Non Current
<b>(a) Trade and Other Payables</b>				
Goods & Services	610	–	583	–
Payments Received in Advance	337	–	581	–
Other	12	–	7	–
Accrued Expenses - Finance Costs	24	–	26	–
Accrued Expenses - Other	107	–	2,442	–
<b>Total Trade and Other Payables</b>	<b>1,090</b>	<b>–</b>	<b>3,639</b>	<b>–</b>

**(b) Borrowings**

Loans	–	3,996	–	4,746
<b>Total Borrowings</b>	<b>–</b>	<b>3,996</b>	<b>–</b>	<b>4,746</b>

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

**(c) Provisions**

Employee Entitlements (including oncosts)	654	24	614	34
<b>Total Provisions</b>	<b>654</b>	<b>24</b>	<b>614</b>	<b>34</b>

**(d) Liability Accounted Investments in Council Businesses**

Highbury Landfill	–	207	–	266
<b>Total Liability Accounted Investments in Council Businesses</b>	<b>–</b>	<b>207</b>	<b>–</b>	<b>266</b>



Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 9. Reserves

\$ '000	as at 30/06/21		Transfers	Impairments	as at 30/06/22	
	Opening Balance	Increments (Decrements)			Closing Balance	
<b>(a) Asset Revaluation Reserve</b>						
Land	35,122	-	-	-	-	35,122
Buildings & Other Structures	7,081	-	-	-	-	7,081
Open Space	4,174	-	-	-	-	4,174
Plant and Equipment	375	-	-	-	-	375
Stormwater	10,867	-	-	-	-	10,867
Transport Infrastructure	28,598	-	-	-	-	28,598
Historical Collection	429	-	-	-	-	429
JV's / Associates - Other Comprehensive Income	125	-	-	-	-	125
<b>Total Asset Revaluation Reserve</b>	<b>86,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,771</b>
Comparatives	78,134	8,637	-	-	-	86,771

\$ '000	as at 30/06/21		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/22	
	Opening Balance					Closing Balance	
<b>(b) Other Reserves</b>							
Other Reserves - Open Space Strategy Fund	220	-	-	-	-	-	220
Levi Caravan Park	170	-	-	-	-	-	170
Urban Tree Strategy	1	-	-	-	-	-	1
Heritage Plaque Fund	5	-	-	-	-	-	5
<b>Total Other Reserves</b>	<b>396</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396</b>
Comparatives	396	-	-	-	-	-	396

## Purposes of Reserves

## Asset Revaluation Reserves

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

## The Urban Tree Replacement Fund

Pursuant to Section 42(4) of the Development Act 1993 (repealed), if Council grants approval for the removal of a Regulated Tree or Significant Tree, the Council is required to impose a condition requiring you to plant and maintain two (2) trees to replace every Regulated Tree and three (3) trees to replace every Significant Tree. Replacement trees cannot be planted within 10 metres of an existing dwelling or an existing in-ground swimming pool.

If there is no suitable location for you to plant replacement trees in accordance with the above criteria, or if you do not wish to plant replacement trees for whatever reason, the Council may allow you to pay money into its Urban Trees Fund at the rate of \$85.50\* for each replacement tree that is not planted. Money paid into the Urban Trees Fund is used by the Council to either:

(a) maintain or plant trees which are or will (when fully grown) constitute significant trees; or (b) to purchase land in order to maintain or plant trees which are or will (when fully grown) constitute significant trees.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 9. Reserves (continued)

## Open Space Strategy Fund

In 2014 Watersun Assets Pty Ltd developed 45 Park Terrace, Gilberton. As there was no available land within the developed area to include an 'open space' development, Watersun paid \$246,544 into the Open Space Fund for Council (pursuant to Section 50 of the Development Act 1993). Clause 3.1 of the Infrastructure Deed states that Council agrees to spend such portion of the open space contribution as they reasonably consider necessary to improve the amenity of the area of the River Torrens Linear Park in the immediate vicinity of the development.

## Levi Caravan Park

Reserve funds for capital expenditure at Levi Caravan Park.

## Heritage Plaques Fund

Relates to a donation received from the Walkerville Historical Society to be applied to subsidise the provision of historical plaques in the Town of Walkerville.

## Note 10. Assets Subject to Restrictions

Council does not hold any assets subject to restrictions



Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 12(a). Functions

\$ '000	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<b>Functions/Activities</b>										
Business Undertakings	-	-	-	-	-	-	-	-	9	129,192
CEO & Governance	-	-	659	429	(659)	(429)	-	-	-	131,535
Communications & Marketing	4	2	208	130	(204)	(128)	-	-	-	-
Corporate Services	9,807	9,457	4,766	6,965	5,041	2,492	224	172	-	-
Community Services	19	20	251	60	(232)	(40)	6	-	-	-
Property & Contracts	582	463	270	360	312	103	-	-	-	-
Environment & Waste	46	5	854	892	(808)	(887)	-	-	-	-
Infrastructure	944	566	2,008	893	(1,064)	(327)	901	452	-	-
Customer Experience	48	67	694	139	(646)	(72)	64	49	-	-
Planning & Building	168	148	711	264	(543)	(116)	-	-	-	-
Public Order	240	118	235	48	5	70	-	-	-	-
<b>Total Functions/Activities</b>	<b>11,858</b>	<b>10,846</b>	<b>10,656</b>	<b>10,180</b>	<b>1,202</b>	<b>666</b>	<b>1,195</b>	<b>682</b>	<b>129,192</b>	<b>131,535</b>

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

Corporation of the Town of Walkerville

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
<b>(a) Reconciliation of Cash</b>			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total Cash & Equivalent Assets	5	950	951
<b>Balances per Statement of Cash Flows</b>		<b>950</b>	<b>951</b>

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

<b>Net Surplus/(Deficit)</b>		985	737
<b>Non-Cash Items in Income Statements</b>			
Depreciation, Amortisation & Impairment		2,438	2,181
Equity Movements in Equity Accounted Investments (Increase)/Decrease		217	223
Grants for capital acquisitions treated as Investing Activity		(21)	(60)
Net (Gain) Loss on Disposals		237	(13)
		<b>3,856</b>	<b>3,068</b>
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables		165	(56)
Net Increase/(Decrease) in Trade & Other Payables		(2,549)	2,494
Net Increase/(Decrease) in Unpaid Employee Benefits		30	(84)
Net Increase/(Decrease) in Other Liabilities		-	(7)
<b>Net Cash provided by (or used in) operations</b>		<b>1,502</b>	<b>5,415</b>

(c) Financing Arrangements

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

Bank Overdrafts	100	100
Corporate Credit Cards	25	25
LGFA Cash Advance Debenture Facility	9,500	10,191

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 2022

### Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

#### CEO & Governance

The Office of the CEO includes the provision of executive, administrative and clerical support services to the Council, CEO, Mayor, Elected Members and across the organisation for the delivery of Council services. Including an effective risk management framework and principles, WHS and injury management system, strategic planning, corporate governance services, compliant with the Local Government Act 1999 and other relevant legislation.

#### Communications and Marketing

Marketing and Communication is responsible for developing communication and marketing materials to promote Council's activities by raising the profile of the Town of Walkerville in alignment with Council's strategic objectives. This includes key strategic publications such as annual report, strategic reports, annual business plans, About Town newsletter and speeches and other communications for the Mayor and Elected Members as required.

#### Community Development and Engagement

Community Development and Engagement works in partnership with the community to facilitate and deliver a range of services, programs and projects, separate from customer experience. These programs include, youth and elderly wellbeing programs, community sponsorships, volunteer co-ordination, volunteer of the year, co-ordination of community transport, community grants administration, Walkerville citizen of the year and citizenship ceremonies.

#### Customer Experience

Customer Experience is responsible for the development, implementation and regularly review a Customer Service Strategy, community programs, library services and collection management. The Customer Experience team interacts directly with the community and in most incidents is the first point of contact.

#### Planning and Development

Planning, Environment and Regulatory Services is responsible for planning, building control, compliance and property related services in accordance with the Development Act and other legislative requirements. This includes overseeing the strategic development of Councils open spaces and reserves. Overseeing Councils strategic traffic requirements incorporating road networks, pedestrian linkages and cycling connections throughout the township.

#### Asset and Infrastructure

Asset and Infrastructure is responsible for outdoor workforce delivery (beautification) and resources in the construction and maintenance, renewal and replacement of related Council assets.

#### Corporate Services

Corporate Services has a partnering relationship with the business managers across the department that provides a collaborative culture with a strong understanding of the business and financial management disciplines. The department has a strong corporate focus and includes but is not limited to the provision of the following services: Payroll, ICT services, internal controls/ risk management, records management, procurement/contract management and financial management. The department contributes to strategic decision making and achieving strategic objectives.

#### Public Order

Public Order and Safety is Council's regulatory and inspectorial service responsible for monitoring and control of Council's By-Laws including dog and cat management and parking controls.

#### Property and Contracts

Property and Contracts is responsible for administering and auditing existing contracts/leases/licences, negotiating and implementing new contracts/leases/licences, managing community land, effective management of the procurement framework, developing and implementing policy frameworks and project initiatives and the management of councils' assets and facilities.

#### Environment and Waste

Activities relating to the collection and disposal of general waste, kerbside recycling, green waste, general litter collection and street sweeping.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 13. Financial Instruments

#### Recognised Financial Instruments

##### Bank, Deposits at Call, Short Term Deposits

#### Accounting Policy:

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

#### Terms & Conditions:

Deposits are returning a variable interest rate of 1.05% (2021: 0.30% and 0.45%).

#### Carrying Amount:

Approximates fair value due to the short term to maturity.

##### Receivables - Rates & Associated Charges

#### Accounting Policy:

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

#### Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.42% (2021: 0.43%). 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 & Other Charges

#### Accounting Policy:

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

#### Terms & Conditions:

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

#### Carrying Amount:

Approximates fair value (after deduction of any allowance).

##### Receivables - Other Levels of Government

#### Accounting Policy:

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

#### Terms & Conditions:

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

#### Carrying Amount:

Approximates fair value.

##### 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.



Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

**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 (describe basis); interest is charged at variable rates between 2.05% and 2.80% (2021 1.30% and 2.20%).

**Carrying Amount:**

Approximates fair value.

**Liabilities - Leases**

**Accounting Policy:**

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

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets and Liabilities</b>					
<b>2022</b>					
<b>Financial Assets</b>					
Cash & Cash Equivalents	950	–	–	950	950
Receivables	218	–	–	218	221
<b>Total Financial Assets</b>	<b>1,168</b>	<b>–</b>	<b>–</b>	<b>1,168</b>	<b>1,171</b>
<b>Financial Liabilities</b>					
Payables	742	–	–	742	741
Non-Current Borrowings	–	4,423	–	4,423	3,996
<b>Total Financial Liabilities</b>	<b>742</b>	<b>4,423</b>	<b>–</b>	<b>5,165</b>	<b>4,737</b>
<b>2021</b>					
<b>Financial Assets</b>					
Cash & Cash Equivalents	953	–	–	953	951
Receivables	379	–	–	379	379
<b>Total Financial Assets</b>	<b>1,332</b>	<b>–</b>	<b>–</b>	<b>1,332</b>	<b>1,330</b>
<b>Financial Liabilities</b>					
Payables	3,051	–	–	3,051	3,051
Non-Current Borrowings	–	–	5,128	5,128	4,746
<b>Total Financial Liabilities</b>	<b>3,051</b>	<b>–</b>	<b>5,128</b>	<b>8,179</b>	<b>7,797</b>

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	2.61%	3,996	1.89%	4,746
		<b>3,996</b>		<b>4,746</b>

**Net Fair Value**

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

continued on next page ...

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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 13. 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. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

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

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

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2022	2021
<b>Capital Commitments</b>		
<b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b>		
Infrastructure	222	-
	<u>222</u>	<u>-</u>
<b>These expenditures are payable:</b>		
Not later than one year	222	-
	<u>222</u>	<u>-</u>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 15. Financial Indicators

	Indicator 2022	Indicators 2021	Indicators 2020
Financial Indicators overview <i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
<b>1. Operating Surplus Ratio</b>			
Operating Surplus	10.1%	6.1%	2.1%
Total Operating Income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
<b>Adjusted Operating Surplus Ratio</b>			
Operating Surplus	8.3%	4.8%	0.8%
Total Operating Income			
<b>Adjustments to Ratios</b> <i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
<b>2. Net Financial Liabilities Ratio</b>			
Net Financial Liabilities	39%	71%	67%
Total Operating Income			
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
<b>3. Asset Renewal Funding Ratio</b>			
Asset Renewals	50%	57%	82%
Infrastructure & Asset Management Plan required expenditure			
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>			

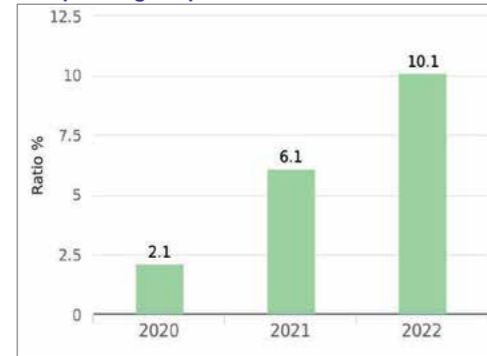


Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



**Purpose of operating surplus ratio**

This indicator is to determine the percentage the operating revenue varies from operating expenditure

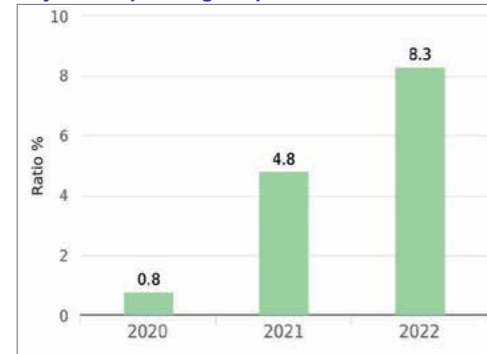
**Commentary on 2021/22 result**

**2021/22 ratio 10.1%**

Target 0-15%

The Operating Surplus Ratio has increased from 2020-21 predominately due to an increase in grant funding received and savings realised in operating expenditure. The Operating Surplus Ratio for 2021-22 is 10.1% and is within Council's Target Range of 0-15%.

Adjusted Operating Surplus Ratio



**Purpose of adjusted operating surplus ratio**

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

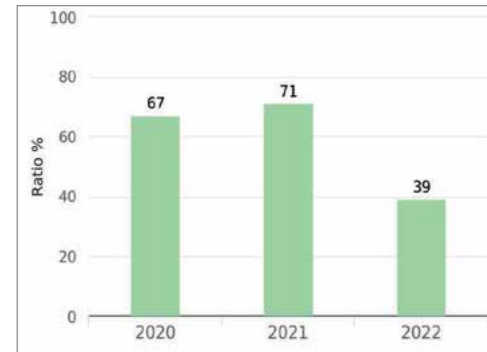
**Commentary on 2021/22 result**

**2021/22 ratio 8.3%**

Target 0-15%

The Adjusted Operating Surplus Ratio is the operating surplus (deficit) adjusted for timing differences from the Financial Assistance Grant payments. The Adjusted Operating Surplus is 8.3% and is within Council's Target Range of 0-15%.

2. Net Financial Liabilities Ratio



**Purpose of net financial liabilities ratio**

This indicator shows the significance of the net amount owed to others, compared to operating revenue

**Commentary on 2021/22 result**

**2021/22 ratio 39%**

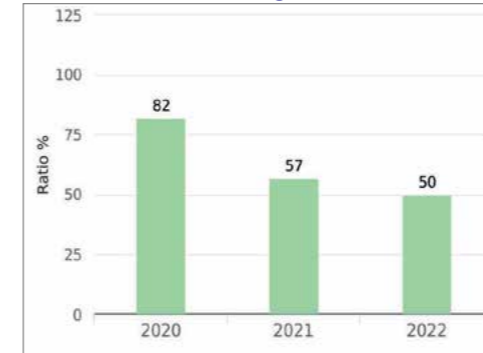
Target 0-120%

The Net Financial Liabilities Ratio for 2021-22 is 39% and is within Council's Target Range of 0-120%.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 15. Financial Indicators (continued)

3. Asset Renewal Funding Ratio



**Purpose of asset renewal funding ratio**

This indicator aims to determine if assets are being renewed and replaced in an optimal way

**Commentary on 2021/22 result**

**2021/22 ratio 50%**

Target 90-110%

The Asset Renewal Funding Ratio for 2021-22 is 50% and is outside of Council's Target Range of 90-110%. The Asset Renewal Funding Ratio is below the Target Range due to the deferral of Levi Park - Eden Stage to 2023-24 and several other revisions to the capital program for 2021-22.



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 16. Uniform Presentation of Finances

\$ '000	2022	2021
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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	11,858	10,846
less Expenses	(10,657)	(10,182)
<b>Operating Surplus / (Deficit)</b>	<b>1,201</b>	<b>664</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	(779)	(1,067)
add back Depreciation, Amortisation and Impairment	2,438	2,181
add back Proceeds from Sale of Replaced Assets	-	494
	<b>1,659</b>	<b>1,608</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,878)	(563)
add back Amounts Received Specifically for New and Upgraded Assets	21	60
	<b>(1,857)</b>	<b>(503)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>1,003</b>	<b>1,769</b>

### Note 17. Leases

#### 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) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

#### Investment Property

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

\$ '000	2022	2021
---------	------	------

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

Not later than one year	516	-
Later than one year and not later than 5 years	2,007	-
Later than 5 years	2,443	-
	<b>4,966</b>	<b>-</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 18. Superannuation

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

#### Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.00% in 2021/22; 9.50% in 2020/21). 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 2020/21) of "superannuation" salary.

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

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

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

#### Contributions to Other Superannuation Schemes

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



Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 19. Interests in Other Entities

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

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2022	2021	2022	2021
<b>Council's Share of Net Income</b>				
Joint Ventures	(217)	(223)	1,583	1,801
<b>Total Council's Share of Net Income</b>	<b>(217)</b>	<b>(223)</b>	<b>1,583</b>	<b>1,801</b>

((a)i) Joint Ventures, Associates and Joint Operations

(a) Carrying Amounts

\$ '000	Principal Activity	2022		2021	
Highbury Landfill Authority	Waste Operations	(207)	(266)		
Eastern Waste Management	Collection & Disposal of Waste	121	183		
Eastern Health Authority	Public & Environmental Health Services	32	33		
ERA Water Regional Subsidiary	Storm Water Harvesting	1,637	1,850		
<b>Total Carrying Amounts - Joint Ventures &amp; Associates</b>		<b>1,583</b>	<b>1,800</b>		

**Highbury Landfill Authority**

The Highbury Landfill Authority was formed in December 2005 to split the East Waste operations between collection services and landfill operations with a view to bring new members in East Waste without them having any liability for the remediation of the landfill site at Highbury. Membership of the Highbury Landfill Authority is made up of the Town of Walkerville, the City of Burnside and the City of Norwood Payneham & St Peters.

**Eastern Waste Management**

The East Waste regional subsidiary was established pursuant to Section 43 of the Local Government Act 1999, for the purpose of the collection and disposal of waste within the areas of the constituent councils. The Authority is a regional subsidiary between the Town of Walkerville, the City of Burnside, the City of Norwood Payneham & St Peters, the City of Mitcham, the City of Campbelltown, Adelaide Hills Council, The City of Prospect (admitted in 2018) and the City of Unley (admitted 2022.) The transactions which occur between Council and East Waste are at arms length and are for the provision of waste management services.

**Eastern Health Authority**

The Town of Walkerville is one of five member councils of the Eastern Health Authority Inc (EHA). The other member councils are the City of Burnside, Campbelltown City Council, City of Norwood Payneham & St Peters and the City of Prospect.

**ERA Water Regional Subsidiary**

ERA Water Regional Subsidiary was established in July 2015 to construct and manage a storm water harvesting project by three Councils, these being the Town of Walkerville, City of Burnside, City of Norwood Payneham & St Peters.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 19. Interests in Other Entities (continued)

(b) Relevant Interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2022	2021	2022	2021	2022	2021
Highbury Landfill Authority	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Eastern Waste Management	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%
Eastern Health Authority	6.00%	6.00%	6.00%	6.00%	20.00%	20.00%
ERA Water Regional Subsidiary	33.00%	33.00%	33.00%	33.00%	33.00%	33.00%

(c) Movement in Investment in Joint Venture or Associate

\$ '000	Highbury Landfill Authority		East Waste		Eastern Health Authority		ERA Water	
	2022	2021	2022	2021	2022	2021	2022	2021
Opening Balance	(267)	(320)	174	138	33	28	1,850	2,177
Share in Operating Result	60	35	(53)	36	(1)	5	(214)	(327)
New Capital Contributions	—	18	—	9	—	—	—	—
<b>Council's Equity Share in the Joint Venture or Associate</b>	<b>(207)</b>	<b>(267)</b>	<b>121</b>	<b>183</b>	<b>32</b>	<b>33</b>	<b>1,636</b>	<b>1,850</b>

Note 20. Non-Current Assets Held for Sale & Discontinued Operations

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



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 21. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

#### 1. Land under roads

As reported in the Financial Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in the reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled **36.91** km of road reserves of average width **8.86** 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. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council does not have any notice of appeals against planning decisions made prior to the reporting date.

### Note 22. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, 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 2022

### Note 23. Related Party Transactions

#### Key Management Personnel

##### Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO (including acting arrangements) and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 20 persons were paid the following total compensation.

\$ '000	2022	2021
<b>The compensation paid to Key Management Personnel comprises:</b>		
Short-Term Employee Benefits	1,147	987
<b>Total</b>	<b>1,147</b>	<b>987</b>

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

One Elected Member is a member of the Lions Club management committee.

One Elected Member is a member of the Walkerville RSL Sub Branch which received sponsorship for Anzac Day & Remembrance Day at a total of \$13,000.

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

##### Receipts from Key Management Personnel comprise:

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.) no other payments were received by Council from Key Management Personnel.

##### Other Related Parties

Other parties that are deemed to be related to Council include the four subsidiaries it has an interest in.

\$ '000	Paid to Received from	
Highbury Landfill Authority	\$18,474	
East Waste	\$596,708	\$31,920
Eastern Health Authority	\$114,404	
ERA Water	\$80,763	

The following key management personnel are appointed by Council as their representative to the following regional subsidiaries;



Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 23. Related Party Transactions (continued)

Name of Entity	Board Member/s	Deputy Board Member/s
Highbury Landfill Authority	Group Manager Assets and Infrastructure Ben Clark (to 15 June 2022) Group Manager Assets and Infrastructure James Kelly (from 15 June 2022)	
Eastern Waste Management	Cr Robert Ashby	Cr Norm Coleman
Eastern Health Authority	Cr Jennifer Joshi	

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 23. Related Party Transactions (continued)

ERA Water Regional Subsidiary Cr MaryLou Bishop

No Key Management Personnel received any compensation as representatives to any of the regional subsidiaries of Council.





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

## INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF TOWN OF WALKERVILLE

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Town of Walkerville (the Council), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the certification of the financial statements.

In our opinion the accompanying financial report presents fairly, in all material respects, the Council's financial position as at 30 June 2022, and its financial performance and its cash flows for the year ended in accordance with Australian Accounting Standards, the *Local Government Act 1999*, and the *Local Government (Financial Management) Regulations 2011*.

#### Basis for opinion

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

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

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

#### Information Other than the Financial Report and Auditor's Report Thereon

Management is responsible for the other information. The other information obtained at the date of this auditor's report are the annual reports of the regional subsidiaries for the year ended 30 June 2022, which we obtained prior to the date of this auditor's report, and the Annual Report, which is expected to be made available to use after that date.

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 of the Town of Walkerville, 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.

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

#### Council's Responsibility for the Financial Report

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

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

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

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

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

This description forms part of our auditor's report.

BDO Audit (SA) Pty Ltd

Andrew Tickle  
Director

Adelaide, 2 November 2022





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

## INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE TOWN OF WALKERVILLE

### Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by Town of Walkerville ('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 2021 to 30 June 2022 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 2021 to 30 June 2022.

### Basis for opinion

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

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

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

The Council is responsible for:

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

### Our independence and quality control

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

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### Assurance practitioner's responsibilities

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

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

### Limitations of controls

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

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

BDO Audit (SA) Pty Ltd

Andrew Tickle  
Director

Adelaide, 2 November 2022



Corporation of the Town of Walkerville  
General Purpose Financial Statements  
for the year ended 30 June 2022

Financial Statements 2022

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Corporation of the Town of Walkerville for the year ended 30 June 2022, 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*.



Scott Reardon  
Acting Chief Executive Officer



Ross Haslam  
Presiding Member, Audit Committee

Date: 25 October 2022



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 Town of Walkerville for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code), Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Andrew Tickle  
Director

BDO Audit (SA) Pty Ltd  
Adelaide, 2 November 2022

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# Subsidiary reports





# EastWaste

ANNUAL  
REPORT  
2021-2022



EAST WASTE IS A LEADER IN THE BEHAVIOUR CHANGE AND EDUCATION SPACE IN SOUTH AUSTRALIA AND HAS ESTABLISHED ON-GOING PARTNERSHIPS WITH A NUMBER OF ORGANISATIONS TO ENSURE THAT WE ARE DRIVING CHANGE THROUGH THE COMMUNITIES THAT WE SERVE.



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# Chairperson's Report

**I am happy to have contributed to and commend my third Annual report for East Waste. My appointment as the independent chairperson in February 2020 coincided with the onset of the COVID-19 pandemic and I would never have imagined that industries, communities, and the world would still be feeling the impacts of the Pandemic more than 2 and a half years later.**

Notwithstanding, I am really proud of how East Waste has been able to continue to provide services to our Member Councils and their communities and adapt to the ever changing environment.

East Waste's Audit and Risk Committee have played an integral role in ensuring that East Waste has been well positioned to continue operating as a Leader in the Waste industry.

The advice and guidance that they continue to provide to the Board in all areas of the organisation including risk, financials and governance cannot be underestimated and is a significant contributing factor to why East Waste has been able to continue to operate successfully, despite some of the unprecedented challenges faced throughout the year.

I would like to take this opportunity to thank all Committee members for their ongoing support and contribution, including Cr Mike Stock who ceased as a committee member in November

2021 and Emma Hinchey who commenced as the Chair of the Committee in February 2022.

During the past year, we completed a successful review of the East Waste Charter as well as a review of several of our key contracts and Policies to ensure that we are continuing to meet the requirements of our Member Councils. In reviewing the Charter, we took a collaborative approach and engaged with all Member Councils to seek their views and assess their needs for the future.

The Charter provides the key framework for how East Waste operates and by successfully engaging with the Member Councils, we were able to ensure that we continue to meet the needs of our members, whilst also ensuring good governance.

East Waste is a leader in the behaviour change and education space in South Australia and has established on-going partnerships with a number of organisations to ensure that we are



EastWaste

# Chairperson's Report



driving change through the communities that we serve. The one constant in the Waste industry is change.

To help ensure that East Waste are always ahead of the game, we have developed key partnerships with Green Industries, The Fight Food Waste Cooperative and KESAB. These relationships enable East Waste to continue to be an advocate for change and help us provide the Communities we serve with accurate and timely information.

The key partnerships will also help East Waste to achieve the stretch targets set in our 2030 Strategic Plan.

With ever increasing financial pressures, including unprecedented volatility with fuel prices, the East Waste Board has had to make several difficult decisions throughout the year. Their support, guidance and extensive knowledge is key to ensuring that East Waste continues to operate effectively and efficiently, whilst providing a high level and necessary service to our community. Throughout the year, we saw a couple of changes to our Board and

I would like to take this opportunity to thank all Board Members for their contributions, and welcome our newest Board Member, Cr Jenny Turnbull who commenced in January 2022.

In closing, I would like to say that I enjoy my role as the Chair of East Waste. Having been involved in the waste industry for more than 25 years, I appreciate the ever-changing environment and am looking forward to being actively involved in East Waste as we continue to lead, evolve and grow.



Fraser Bell  
Independent Chairperson

EastWaste





ANNUAL REPORT  
2021-2022

## In 2021-2022 East Waste...



**113,332** TOTAL TONNAGES COLLECTED



**8,500,000+** ANNUAL BIN COLLECTIONS



**2,960** HARD WASTE TONNES CONVERTED TO FUEL



**56%** OF MATERIAL DIVERTED FROM LANDFILL



**45** COLLECTION VEHICLES



**7,004** BIN REPAIRS UNDERTAKEN BY THE MOBILE TEAM



**6,538** BIN DELIVERIES UNDERTAKEN



**80,860** ENQUIRIES RECEIVED & RESOLVED

EastWaste





# General Manager's Report

**Prior to writing this report I took a moment to reflect on everything that has occurred over the last twelve months and it would be fair to say that East Waste faced a number of challenges throughout the year. However, I couldn't be more grateful for how we have responded to the challenges and continued to grow as an organisation.**

I would like to take this opportunity to recognise all the East Waste Staff Members for their contributions and commitment to ensuring that East Waste continued to provide a good level of service to our Member Councils and their ratepayers.

Through effective management and industry leading initiatives East Waste has continued to provide reliable services to the residents of our Member Councils despite the ongoing impacts of the COVID pandemic. In a time where other organisations in the industry are having difficulty providing the agreed services, East Waste has been able to meet and exceed expectation whilst also providing additional support to some of our Member Councils to ensure their residents are not negatively impacted. Furthermore, the WHS measures that East Waste have implemented have helped to support and protect our staff and their families.

We took the opportunity of the cyclic review requirements of the East Waste Charter to undertake a detailed engagement with Member Councils and understand their views and needs going forward. As the key document underpinning our activities and processes it is important that it provides the appropriate confidence and governance rigour to our Member Councils, whilst providing suitable flexibility for the Organisation to adapt to the changing waste environment. East Waste was able to achieve this in several ways, including strengthening the independent voice on the Audit & Risk Management Committee.

East Waste has been at the forefront of waste education for several years and this year was no exception. Throughout the year we have continued to be proactive in the education and behaviour change space with our lead educator attending numerous community events, running



EastWaste

# General Manager's Report



promotional activities through member Councils and via Social Media. This combined with the education and behaviour change programs delivered through schools will continue to ensure that East Waste is more than a logistics company and is actively assisting the greater community to achieve better environmental outcomes.

East Waste successfully conducted a kerbside Waste Audit which incorporated all of our member councils waste streams. The data gathered from this Audit is still being finalised however, the outcomes will help to provide direction and guide future promotions and education in our communities as we look to improve waste diversion rates and ultimately reduce the amount of waste going to landfill.

Coupled with the above audit, our successful partnership with the Fight Food Waste CRC and the University of Adelaide has advanced our knowledge around the Community's food waste behaviours and with the results released in early 2023, will become a building block for revised education and engagement going forward. This partnership highlights the value and critical need to link and engage with like-minded Organisations to ultimately achieve the

stretch targets listed within the East Waste 2030 Strategic Plan.

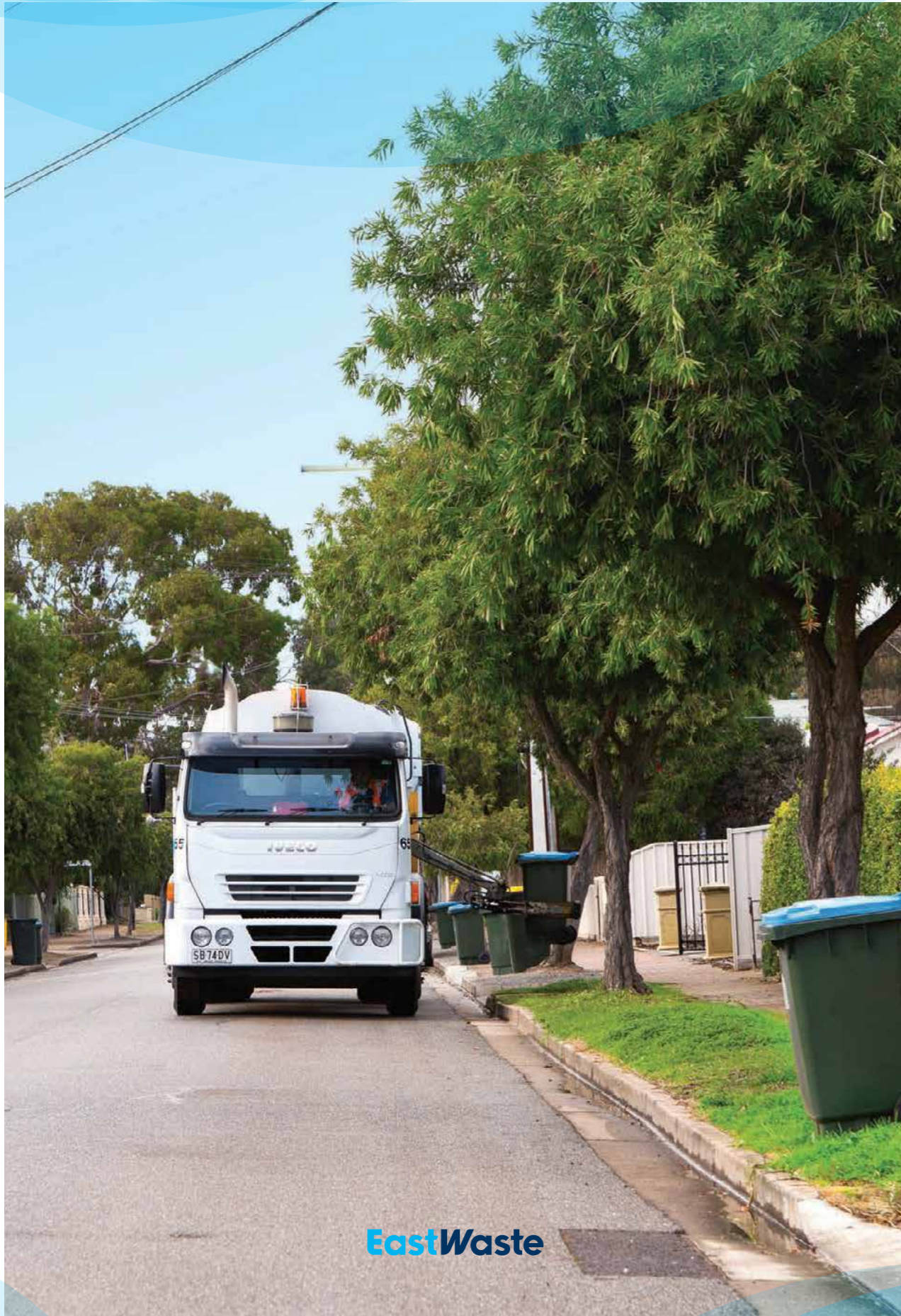
In closing I would like again recognise our Staff's efforts and commitment to East Waste. We have many exceptional, passionate and committed staff. I would also like to extend a thank you to our Audit and Risk Management Committee, particularly independents Emma Hinchey and Sandra Di Blasio, and our Board who have continued to help guide East Waste through some of the challenges faced over the 2021/2022 financial year. The Committee's feedback has been valuable and helped ensure we continue to grow and add value to our member Councils and the broader community.



● Rob Gregory  
General Manager

EastWaste





**EastWaste**

ANNUAL  
REPORT  
2021-2022

## Kerbside Tonnages Collected



Member Council	Recyclables	Organics	Waste
Adelaide Hills Council	3,531	4,796	7,596
City of Burnside	3,983	6,138	7,503
Campbelltown City Council	4,132	7,002	10,269
City of Mitcham <sup>1</sup>	5,663	10,749	11,746
City of Norwood Payneham & St Peters	3,449	5,062	6,958
City of Prospect	1,757	3,231	4,100
Town of Walkerville	641	1,095	1,271

<sup>1</sup> City of Mitcham undertakes the collection of waste for its residents.



**EastWaste**



# East Waste Governance

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

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

implementing the decisions made by the Board, and running the day-to-day operations of East Waste. The Board held 13 formal meetings over the 2021-2022 financial year. The table below details Board Member attendance.

BOARD MEMBER	MEETINGS
Mr Fraser Bell (Chair)	13/13
Cr Linda Green (Adelaide Hills Council)	10/13
Mr Vincent Cammell (City of Prospect) *Ceased 27 June 2022	8/13
Cr Julian Carbone (City of Burnside) *Ceased 31 December 2021	4/5
Mr Paul Di Iulio (Campbelltown City Council)	12/13
Mayor Heather Holmes-Ross (City of Mitcham)	10/13
Cr Mike Stock (City of Norwood, Payneham & St Peters)	10/13
Cr Rob Ashby (Corporation of the Town of Walkerville)	11/13
Cr Jenny Turnbull (City of Burnside) *Appointed 1 January 2022	5/8

DEPUTY DIRECTOR ATTENDANCE	MEETINGS
Mr John McArthur (Adelaide Hills Council)	3/3

# East Waste Governance



## Audit and Risk Management Committee

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

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

legislative and probity requirements as required by the *Local Government Act 1999* and other relevant legislation, standards and codes.

The Audit Committee held five formal meetings over the 2021-2022 financial year. The table below details Audit Committee Member attendance.

AUDIT & RISK MANAGEMENT COMMITTEE MEMBER	MEETINGS
Mr Fraser Bell (Independent Board Chair)*Ceased as Chair of the Committee 15 February 2022	4/5
Cr Mike Stock (City of Norwood, Payneham & St Peters) *Ceased 25 November 2021	2/2
Cr Linda Green (Adelaide Hills Council)	4/5
Ms Emma Hinchey (Independent Member) *Appointed Chair 15 February 2022	5/5
Ms Sandra Di Blasio (Independent Member)	4/5

The Audited Financial Statements for the year ending 30 June 2022 are provided on the following pages.





ANNUAL  
REPORT  
2021-2022

# Financial Statements 2021-2022

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### CERTIFICATION OF FINANCIAL STATEMENTS

#### EASTERN WASTE MANAGEMENT AUTHORITY INC

Annual Financial Statements  
for the financial year ended 30 June 2022

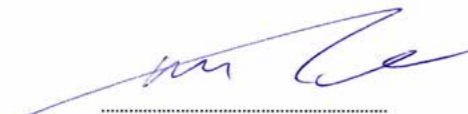
#### Certification of Financial Statements

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards*.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



Rob Gregory  
Executive Officer



Fraser Bell  
Chairperson

Date: 28/09/2022

### STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 \$'000	2021 \$'000
<b>INCOME</b>			
User charges	2	16,579	16,707
Investment income	2	10	12
Grants, subsidies and contributions		81	-
Other	2	932	917
<b>Total Income</b>		<b>17,602</b>	17,636
<b>EXPENSES</b>			
Employee costs	3	6,386	6,089
Materials, contracts & other expenses	3	9,303	9,149
Finance costs	3	246	262
Depreciation & amortisation	3	2,043	1,986
<b>Total Expenses</b>		<b>17,978</b>	17,486
<b>OPERATING SURPLUS</b>			
		<b>(376)</b>	150
Asset disposal & fair value adjustments			
	4	7	105
<b>NET SURPLUS</b>			
		<b>(369)</b>	255
Other Comprehensive Income			
		-	-
Total Other Comprehensive Income			
		-	-
<b>TOTAL COMPREHENSIVE INCOME</b>			
		<b>(369)</b>	255

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



# Financial Statements

## 2021-2022

### STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 \$'000	2021 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	2,001	3,168
Trade & other receivables	5	935	661
Inventory		50	-
<b>Total Current Assets</b>		<b>2,986</b>	<b>3,829</b>
<b>Non-current Assets</b>			
Property, Plant & Equipment	6	8,542	8,098
<b>Total Non-current Assets</b>		<b>8,542</b>	<b>8,098</b>
<b>Total Assets</b>		<b>11,528</b>	<b>11,927</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	7	1,436	1,609
Provisions	7	778	654
Borrowings	7	1,940	1,925
<b>Total Current Liabilities</b>		<b>4,154</b>	<b>4,188</b>
<b>Non-current Liabilities</b>			
Borrowings	7	6,410	6,423
Provisions	7	114	97
<b>Total Non-current Liabilities</b>		<b>6,524</b>	<b>6,520</b>
<b>Total Liabilities</b>		<b>10,678</b>	<b>10,708</b>
<b>Net Assets</b>		<b>850</b>	<b>1,219</b>
<b>EQUITY</b>			
Accumulated Surplus		850	1,219
<b>Total Equity</b>		<b>850</b>	<b>1,219</b>

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





# Financial Statements

## 2021-2022

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	Accumulated Surplus \$'000	Total Equity \$'000
<b>Balance at start of period - 1 July 2021</b>	<b>1,219</b>	<b>1,219</b>
Net Surplus for Year	(369)	(369)
<b>Other Comprehensive Income</b>		
Contributed Equity	-	-
Distributions to Member Councils	-	-
<b>Balance at end of period - 30 June 2022</b>	<b>850</b>	<b>850</b>
<b>Balance at start of period - 1 July 2020</b>	<b>964</b>	<b>964</b>
Net Surplus for Year	255	255
<b>Other Comprehensive Income</b>		
Contributed Equity	-	-
Distributions to Member Councils	-	-
<b>Balance at end of period - 30 June 2021</b>	<b>1,219</b>	<b>1,219</b>

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

# Financial Statements

## 2021-2022

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 \$'000	2021 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating receipts		17,400	18,457
Investment receipts		9	7
Employee costs		(6,245)	(6,012)
Materials, contracts & other expenses		(9,613)	(9,243)
Finance payments		(258)	(233)
<b>Net cash provided by operating activities</b>	8	<b>1,293</b>	2,976
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Sale of replaced assets	4	86	124
Expenditure on renewal/replacement of assets	6	(2,305)	(2,452)
Expenditure on new/upgraded assets	6	(244)	-
<b>Net cash used in investing activities</b>		<b>(2,463)</b>	(2,328)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from Borrowings		2,031	2,284
Repayments of Borrowings		(1,791)	(1,826)
Repayment of lease liabilities		(237)	(260)
<b>Net cash provided by (used in) financing activities</b>		<b>3</b>	198
<b>Net Increase (Decrease) in cash held</b>		<b>(1,167)</b>	846
Cash & cash equivalents at beginning of period	5	3,168	2,322
<b>Cash &amp; cash equivalents at end of period</b>	5	<b>2,001</b>	3,168

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



### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

##### 1 Basis of Preparation

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

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

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

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect and the Corporation of the Town of Walkerville. The seven Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

###### 1.2 Historical Cost Convention

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

###### 1.3 Critical Accounting Estimates

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

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

###### 1.4 Rounding

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

##### 2 The Local Government Reporting Entity

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

##### 3 Income Recognition

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficient specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied. Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into a transaction where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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

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

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

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

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

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

##### 5 Property, Plant & Equipment

###### 5.1 Initial Recognition

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

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

###### 5.2 Materiality

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

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

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

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

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

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



### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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

##### 5.4 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

#### 6 Payables

##### 6.1 Goods & Services

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

#### 7 Employee Benefits

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

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

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

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

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

##### 7.2 Superannuation

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





**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

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

**Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with Superannuation Guarantee Legislation (10% in 2021/22; 9.5% in 2020/21). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

**Salarylink (Defined Benefit Fund) Members**

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions as determined by the Fund's Trustee based on advice for the appointed Actuary. The rate is currently 6.3% (6.3% in 2020/21) of 'superannuation' salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to the Authority's contribution rates at some future time.

**Contributions to Other Superannuation Schemes**

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

**8 Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method. Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of 'Payables'.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022****NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)****9 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.

**10 Comparative Information**

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

**11 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.

**12 New Accounting Standards**

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

**13 Authority Membership**

The City of Unley became a Member Council of the Authority in July 2022 and waste collection services commenced for the Council as from 1 August 2022. As a result of The City of Unley becoming a Member Council, additional staff have been employed and trucks ordered to meet the additional services being provided by the Authority.

An amendment to the Authority's adopted Budget for FY2023 was undertaken with the Board and Member Council's in August 2022 in line with the requirements under the Act and the Authority's Charter.



NOTES TO AND FORMING PART OF THE FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

## NOTE 2 - INCOME

	Notes	2022 \$'000	2021 \$'000
<b>USER CHARGES</b>			
Waste Collection Income		12,662	12,372
Waste Processing Income		3,677	4,640
Administration		240	235
Member Council Waste Collection Rebate		-	(540)
		<b>16,579</b>	<b>16,707</b>
<b>INVESTMENT INCOME</b>			
Interest on investments			
Local Government Finance Authority		10	12
		<b>10</b>	<b>12</b>
<b>OTHER INCOME</b>			
Bin Supply		409	254
Replacement Bins		474	642
Sundry		49	21
		<b>932</b>	<b>917</b>
<b>NOTE 3 - EXPENSES</b>			
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		5,115	4,924
Employee leave expense		93	76
Superannuation		443	403
Wages Casual Agency		500	490
Workers' Compensation Insurance		148	113
Other		87	83
<b>Total Employee Costs</b>		<b>6,386</b>	<b>6,089</b>
<i>Number of FTE Employees as at reporting date</i>		<i>61</i>	<i>59</i>

NOTES TO AND FORMING PART OF THE FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

## NOTE 3 - EXPENSES (Cont.)

	Notes	2022 \$'000	2021 \$'000
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
Auditor's Remuneration		9	9
Board Expenses		23	29
Waste Processing Costs		3,676	4,614
Electricity		4	4
Fuel, Gas & Oil		1,529	993
Legal Expenses		91	27
Maintenance		2,323	2,214
Parts, Accessories & Consumables		17	2
Printing, Stationery & Postage		41	36
Professional Services		487	440
Registration & Insurance - Trucks		299	215
Sundry		804	566
		<b>9,303</b>	<b>9,149</b>
<b>FINANCE COSTS</b>			
Interest on Loans		224	234
Interest on Leases		22	28
		<b>246</b>	<b>262</b>
<b>DEPRECIATION &amp; AMORTISATION</b>			
Buildings & Other Structures	6	54	10
Plant, Machinery & Equipment	6	1,733	1,725
Right-of-use assets	6	256	251
		<b>2,043</b>	<b>1,986</b>



### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### NOTE 4 - ASSET DISPOSALS

	2022 \$'000	2021 \$'000
Proceeds from disposal	86	124
Less: Carrying amount of assets sold	(79)	(19)
<b>Gain (Loss) on disposal</b>	<b>7</b>	<b>105</b>

#### NOTE 5 - CURRENT ASSETS

##### CASH & CASH EQUIVALENTS

Cash on Hand and at Bank	1,818	2,995
Deposits at Call	183	173
	<b>2,001</b>	<b>3,168</b>

##### TRADE & OTHER RECEIVABLES

Debtors - general	901	654
Accrued Income	34	-
Prepaid Expenses	-	7
	<b>935</b>	<b>661</b>

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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

	2022 \$'000	2021 \$'000
Buildings & Other Structures - At Cost	569	325
Accumulated Depreciation	(146)	(92)
	<b>423</b>	<b>233</b>
Plant, Machinery & Equipment - At Cost	18,929	17,227
Accumulated Depreciation	(11,386)	(10,176)
	<b>7,543</b>	<b>7,051</b>
Right-of-use-assets	1,339	1,321
Accumulated Depreciation	(763)	(507)
	<b>576</b>	<b>814</b>
<b>Total Property, Plant &amp; Equipment</b>	<b>8,542</b>	<b>8,098</b>

	2021 \$'000						2022 \$'000
Carrying Value	Carrying Value	Additions		Disposals	Depreciation	Adjustment	Carrying Value
		New/ Upgrade	Renewal				
Buildings & Other Structures	233	244	-	-	(54)	-	423
Plant, Machinery & Equipment	7,051	-	2,304	(79)	(1,733)	-	7,543
Right-of-use-asset	814	-	-	-	(256)	18	576
	<b>8,098</b>	<b>244</b>	<b>2,304</b>	<b>(79)</b>	<b>(2,043)</b>	<b>18</b>	<b>8,542</b>
2021 (\$'000)	7,652	2,475	-	(19)	(1,986)	(24)	8,098



# Financial Statements

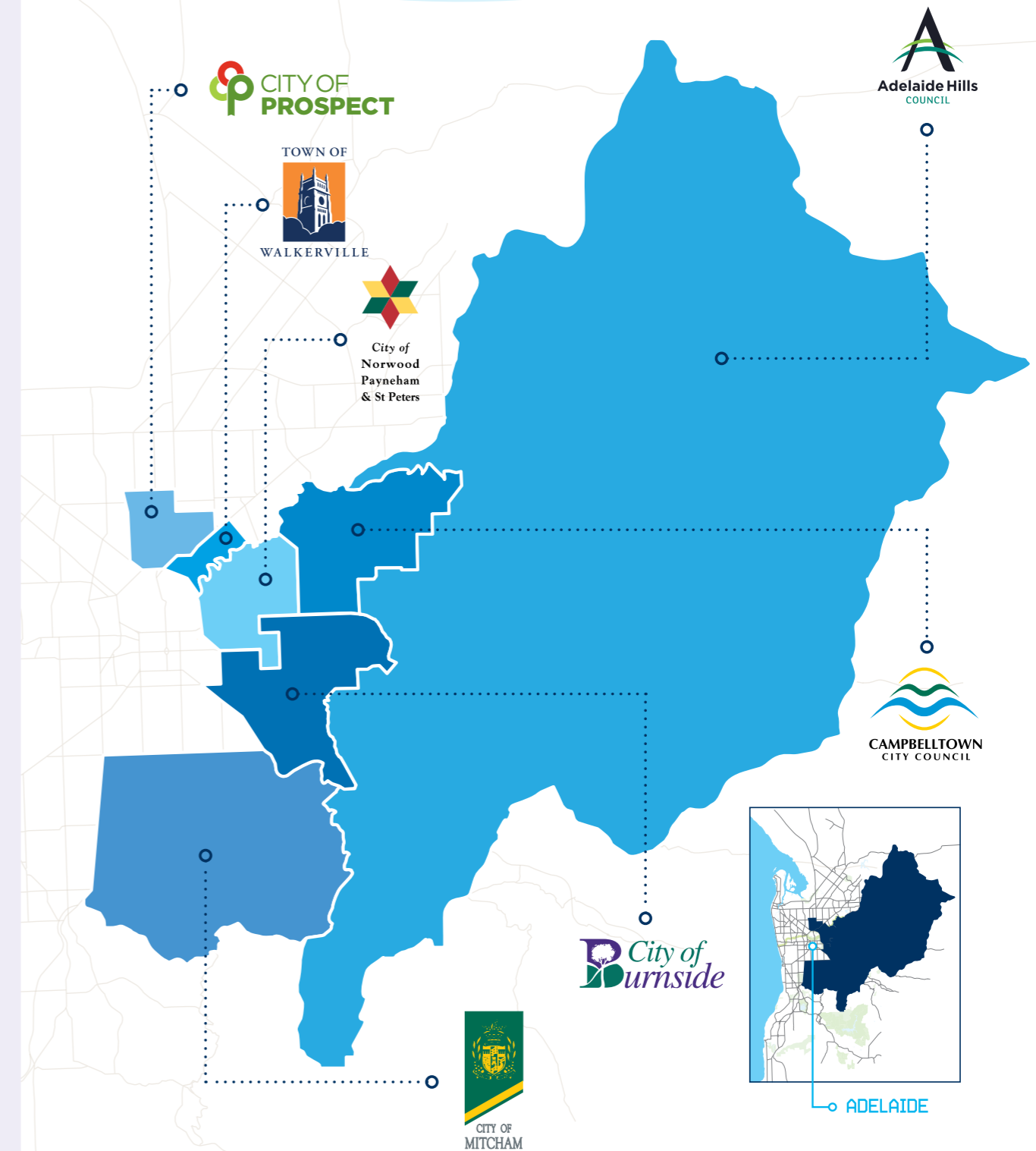
## 2021-2022

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### NOTE 7 - LIABILITIES

	2022		2021	
	Current	Non-current	Current	Non-current
	\$'000		\$'000	
<b>TRADE &amp; OTHER PAYABLES</b>				
Goods & Services	1,047	-	902	-
Payments received in advance	80	-	-	-
Accrued expenses - other	309	-	707	-
	<b>1,436</b>	<b>-</b>	<b>1,609</b>	<b>-</b>
<b>BORROWINGS</b>				
Loans	1,673	6,050	1,679	5,805
Lease Liabilities	267	360	246	618
	<b>1,940</b>	<b>6,410</b>	<b>1,925</b>	<b>6,423</b>
<b>PROVISIONS</b>				
Annual Leave	388	-	302	-
Rostered-Day-Off (RDO)	25	-	51	-
Long Service Leave	365	114	301	97
	<b>778</b>	<b>114</b>	<b>654</b>	<b>97</b>

# East Waste Current Service Area





NOTES TO AND FORMING PART OF THE FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

## NOTE 8 - CASH FLOW RECONCILIATION

	2022 \$'000	2021 \$'000
Total cash & equivalent assets	2,001	3,168
Balances per Cash Flow Statement	<u>2,001</u>	<u>3,168</u>
<b>(a) Reconciliation of Change in Net Assets to Cash Flows from Operating Activities</b>		
Net Surplus (Deficit)	(369)	255
<b>Non-cash items in Statement of Comprehensive Income</b>		
Depreciation	2,043	1,986
Net increase (decrease) in employee benefits	119	(77)
Net increase (decrease) accrued expenses	(12)	24
(Gain) / Loss on Disposal	(7)	(105)
Lease liability adjustment	(18)	-
Waste Rebates	-	470
	<u>1,756</u>	<u>2,553</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(235)	363
Net increase (decrease) in trade & other payables	(242)	(94)
Net increase (decrease) in other provisions	14	154
<b>Net Cash provided by (or used in) operations</b>	<u>1,293</u>	<u>2,976</u>
<b>(b) Financing Arrangements</b>		
Corporate Credit Cards	15	15
Cash Advance Debenture Facility - LGFA	1,000	1,000

NOTES TO AND FORMING PART OF THE FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

## NOTE 9 - FINANCIAL INSTRUMENTS

## Recognised Financial Instruments

<b>Bank, Deposits at Call, Short Term Deposits</b>	<b>Accounting Policy:</b> Initially recognised at fair value and subsequently measured at amortised cost. <b>Terms &amp; conditions:</b> Deposits on Call do not have a maturity period and have an average interest rates of 1.05% (2021: 0.3%). <b>Carrying amount:</b> approximates fair value due to the short term to maturity.
<b>Receivables - Waste Collection Fees &amp; Associated Charges</b>	<b>Accounting Policy:</b> Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. <b>Carrying amount:</b> approximates fair value (after deduction of any allowance).
<b>Liabilities - Creditors and Accruals</b>	<b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. <b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms. <b>Carrying amount:</b> approximates fair value.
<b>Liabilities - Interest bearing borrowings</b>	<b>Accounting Policy:</b> initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate. <b>Terms &amp; conditions:</b> secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.35% (2021: 1.7% - 4%).
<b>Liabilities - Leases</b>	<b>Accounting Policy:</b> accounted for in accordance with AASB 16 as stated in Note 11.

## Net Fair Value

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

## Risk Exposures

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

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

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



NOTES TO AND FORMING PART OF THE FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

## NOTE 9 - FINANCIAL INSTRUMENTS (Cont.)

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

## Liquidity Analysis

2022	Maturity			Non- Interest Bearing	Total
	≤ 1 year	> 1 year ≤ 5 years	> 5 years		
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	2,001	-	-	-	2,001
Receivables	-	-	-	901	901
<b>Total</b>	<b>2,001</b>	<b>-</b>	<b>-</b>	<b>901</b>	<b>2,902</b>
<i>Financial Liabilities</i>					
Payables	-	-	-	1,047	1,047
Borrowings	1,940	4,972	1,438	-	8,350
<b>Total</b>	<b>1,940</b>	<b>4,972</b>	<b>1,438</b>	<b>1,047</b>	<b>9,397</b>

2021	Maturity			Non- Interest Bearing	Total
	≤ 1 year	> 1 year ≤ 5 years	> 5 years		
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	3,168	-	-	-	3,168
Receivables	-	-	-	654	654
<b>Total</b>	<b>3,168</b>	<b>-</b>	<b>-</b>	<b>654</b>	<b>3,822</b>
<i>Financial Liabilities</i>					
Payables	-	-	-	902	902
Borrowings	1,925	5,091	1,332	-	8,348
<b>Total</b>	<b>1,925</b>	<b>5,091</b>	<b>1,332</b>	<b>902</b>	<b>9,250</b>

NOTES TO AND FORMING PART OF THE FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

## NOTE 10 - CAPITAL EXPENDITURE COMMITMENTS

The Authority has capital expenditure commitments totalling an estimated \$2.02 million as at reporting date.

## NOTE 11 - LEASES

*Authority as a lessee*

## Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
<b>At 1 July 2021</b>	814	814
Additions of right-of-use-assets	-	-
Depreciation Charge	(256)	(256)
Adjustments to right-of-use-assets	18	18
<b>At 30 June 2022</b>	<b>576</b>	<b>576</b>

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

	2021 \$'000
<b>At 1 July 2021</b>	864
Additions	13
Accretion of interest	22
Payments	(272)
Adjustments to lease liability	-
<b>At 30 June 2022</b>	<b>627</b>
<b>Current</b>	<b>267</b>
<b>Non-Current</b>	<b>360</b>

## NOTE 12 - POST BALANCE DATE EVENTS

The City of Unley became a Member Council in July 2022 and waste collection services commenced as from 1 August 2022. As a result of The City of Unley becoming a Member Council, the Authority was required to purchase additional trucks to service the increased number of collection routes. The estimated cost of the new Trucks to be purchased is \$2.5 million.



# Financial Statements

## 2021-2022

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### NOTE 13 - RELATED PARTY TRANSACTIONS

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the *Local Government Act 1999*. In all, 4 persons were paid the following total compensation:

	2022 \$'000	2021 \$'000
Salaries, allowances & other short term benefits	483	462
<b>TOTAL</b>	<b>483</b>	<b>462</b>

#### Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
Adelaide Hills Council	3,113	160	Provision of kerbside waste collection and hard waste collection services
City of Burnside	2,911	87	Provision of kerbside waste collection and hard waste collection services
City of Mitcham	2,984	312	Provision of kerbside waste collection and hard waste collection services
City of Norwood, Payneham & St Peters	2,841	191	Provision of kerbside waste collection and hard waste collection services
City of Prospect	1,389	67	Provision of kerbside waste collection and hard waste collection services
Corporation of the City of Campbelltown	2,906	66	Provision of kerbside waste collection and hard waste collection services
Corporation of the Town of Walkerville	537	15	Provision of kerbside waste collection and hard waste collection services

Amounts recorded as outstanding from Related Parties are recorded in Trade and other receivables in Note 5. The amounts included in the above total Sale of Goods and Services to Member Councils is net of a rebate paid and settled with Member Councils during 2021/22 totalling \$0.47 million.

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

# Financial Statements

## 2021-2022

### CERTIFICATION OF AUDITOR INDEPENDENCE



**Bentleys SA Audit Partnership**  
Level 5  
63 Pirie Street  
Adelaide SA 5000  
GPO Box 939  
Adelaide SA 5001  
ABN 43 877 091 903  
T +61 8 8372 7900  
F +61 8 8372 7999  
admin@adel.bentleys.com.au  
bentleys.com.au

#### Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Eastern Waste Management Authority Inc for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

#### Bentleys SA Audit Partnership

David Papa  
Partner

Dated at Adelaide this 7<sup>th</sup> September 2022



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### INDEPENDENT AUDITOR'S REPORT



Bentleys SA Audit Partnership  
Level 5  
63 Pirie Street  
Adelaide SA 5000  
GPO Box 939  
Adelaide SA 5001  
ABN 43 877 091 903  
T +61 8 8372 7900  
F +61 8 8372 7999  
admin@adel.bentleys.com.au  
bentleys.com.au

#### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE EASTERN WASTE MANAGEMENT AUTHORITY INC

##### Opinion

We have audited the accompanying financial report of the Eastern Waste Management Authority Inc, which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of the Eastern Waste Management Authority Inc as of 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

##### Basis for Opinion

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

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

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

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

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

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



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### INDEPENDENT AUDITOR'S REPORT



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

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

#### BENTLEYS SA AUDIT PARTNERSHIP

DAVID PAPA  
PARTNER

Dated at Adelaide this 29th day of September 2022





**EAST WASTE IS ON A TRANSFORMATIONAL PATH  
MOVING SOLELY FROM A REACTIVE WASTE  
COLLECTION LOGISTICS BUSINESS TO A BROADER  
RESOURCE MANAGER AND ACTIVE COMMUNITY  
BEHAVIOUR CHANGE AGENT.**

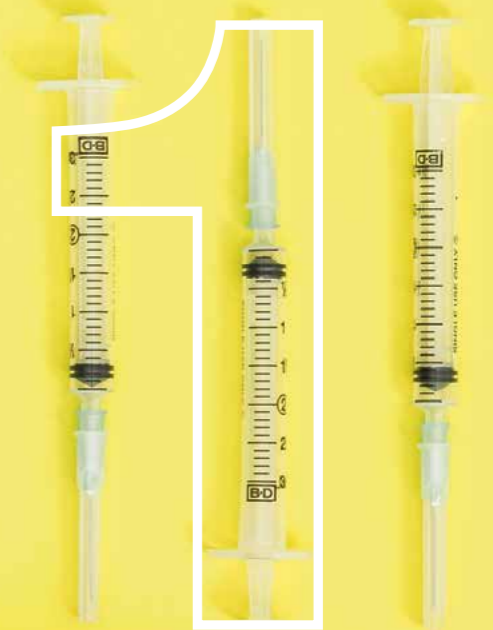
## EastWaste

- 📍 1 Temple Court  
Ottoway SA 5013
- ✉️ PO Box 26  
Mansfield Park SA 5012
- ☎️ 08 8347 5111
- ✉️ east@eastwaste.com
- 📘 EastWasteSA
- 🐦 @East\_Waste
- 📍 East Waste - Eastern Waste  
Management Authority
- 🌐 [eastwaste.com.au](http://eastwaste.com.au)





# Annual Report



2021/22





## Message from the Chairperson



A Food Safety Rating Scheme (the Scheme) was launched by SA Health in 2016. The Eastern Health Authority (EHA) commenced an internal trial of the Scheme in 2017 and formally participated from 1 July 2021.

A Food Safety Rating Scheme (the Scheme) was launched by SA Health in 2016. The Eastern Health Authority (EHA) commenced an internal trial of the Scheme in 2017 and formally participated from 1 July 2021. Food service businesses and bakeries within EHA's Constituent Councils who sell food directly to consumers for 'immediate' consumption are captured within the Scheme.

Within the first year of participating in the Scheme, just over half of the captured food inspected businesses were issued with a star rating. These results are promising as it suggests that some food businesses have an increased awareness of food hygiene requirements and improving compliance with the minimum food safety standards.

The food star rating assessment form continues to be used for non-captured businesses. A score and star rating are communicated to these respective food businesses for information only, in aim to continually educate and improve the food safety culture.

EHA's food auditing service continues to expand across the state. Despite the challenges with COVID-19, the flexibility and professional service provided by EHA's food auditors enabled these food businesses that provide food to the vulnerable population to have their food safety programs assessed for adequacy and compliance.

EHA continues with its busy schedule all within a year when businesses were reopened and tested as the economy re-emerged from the restrictions of the pandemic.

*Within the first year of participating in the Scheme, just over half of the captured food inspected businesses were issued with a star rating. These results are promising as it suggests that some food businesses have an increased awareness of food hygiene requirements and improving compliance with the minimum food safety standards.*

Cr Peter Cornish  
Chairperson

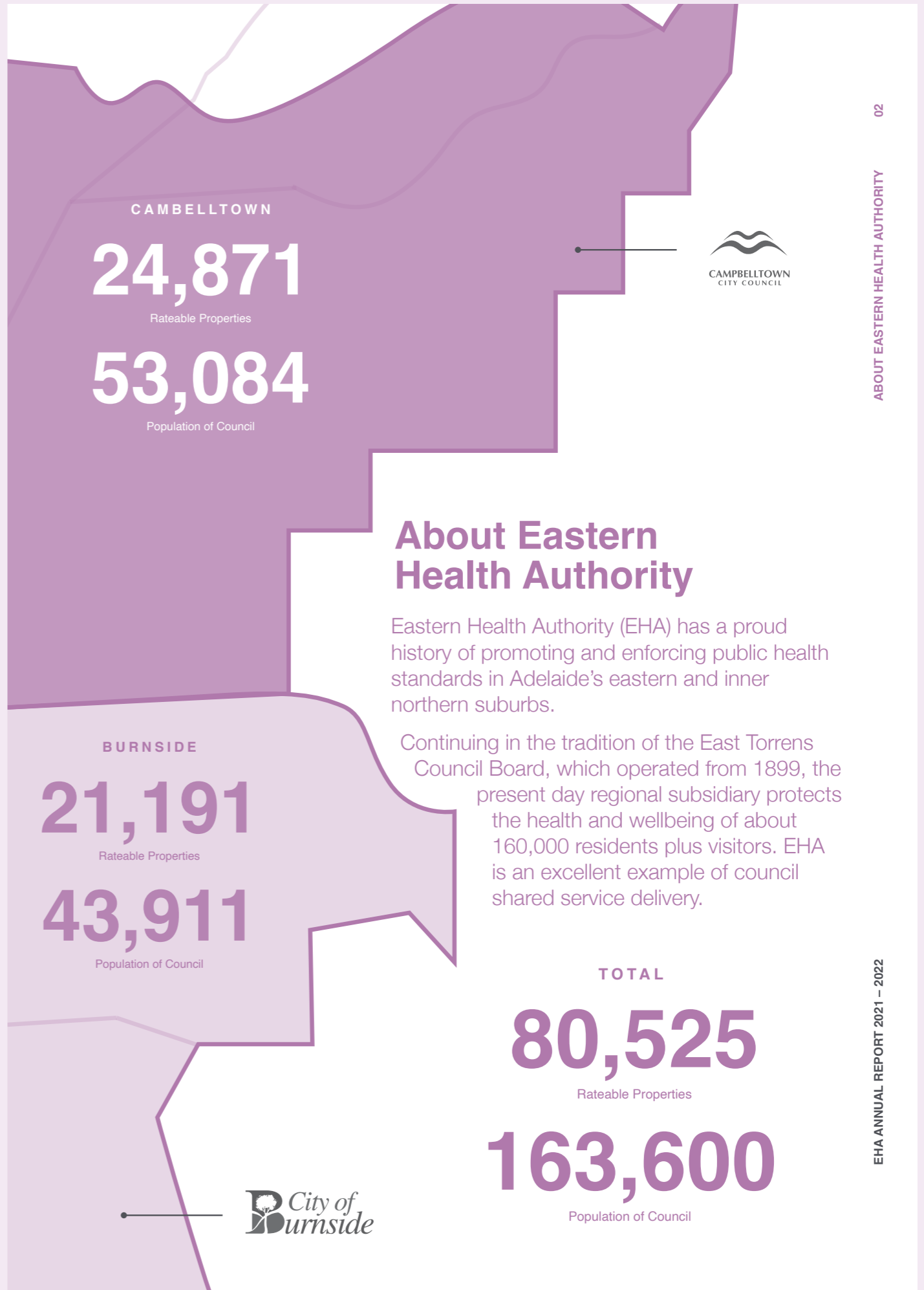
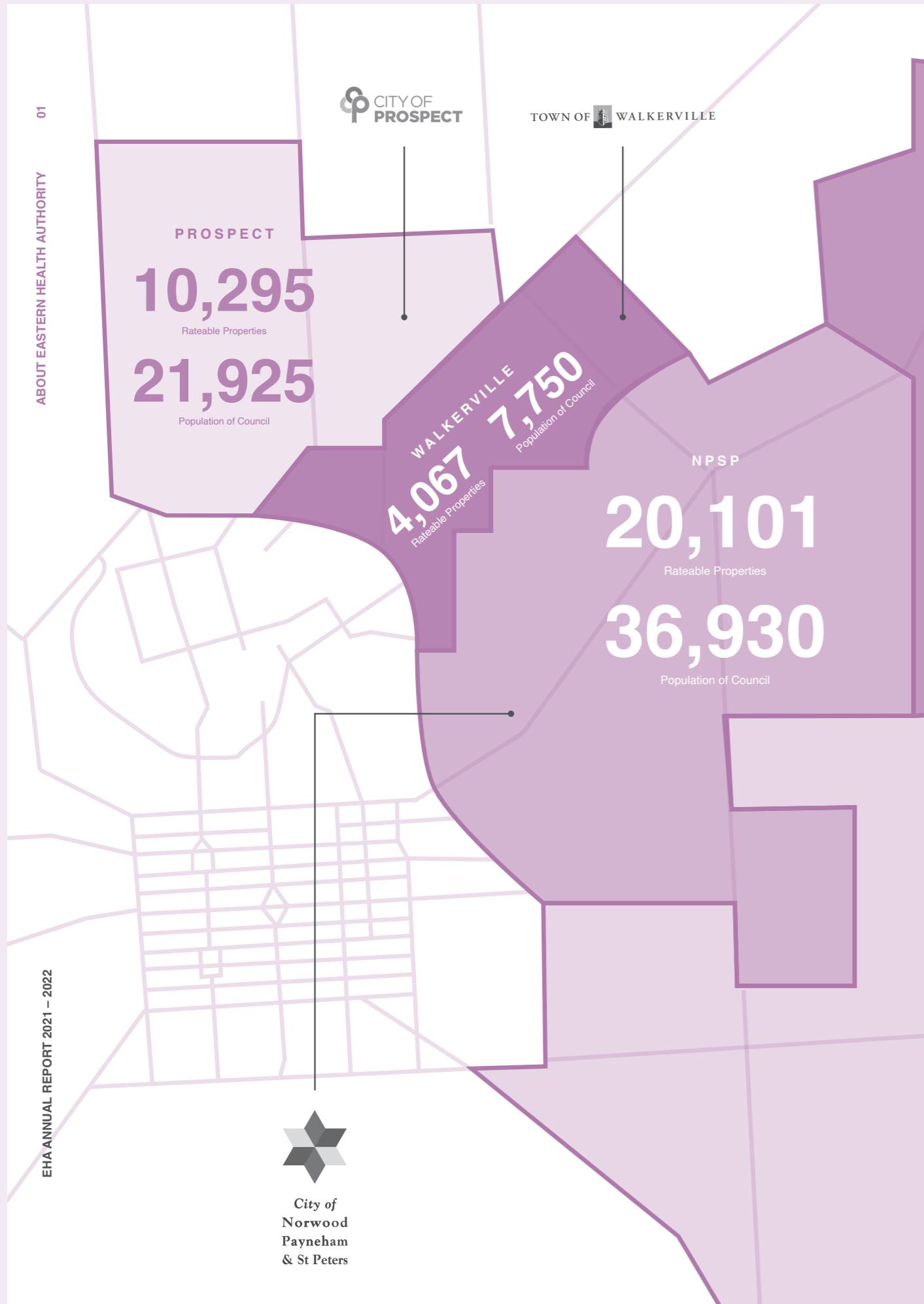




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### About Eastern Health Authority

Eastern Health Authority (EHA) has a proud history of promoting and enforcing public health standards in Adelaide's eastern and inner northern suburbs.

Continuing in the tradition of the East Torrens Council Board, which operated from 1899, the present day regional subsidiary protects the health and wellbeing of about 160,000 residents plus visitors. EHA is an excellent example of council shared service delivery.



## Chief Executive Officer's Report



COVID-19 continued to present additional challenges in delivering a number of Eastern Health Authority's (EHA's) health protection services in 2021/2022. Despite these challenges, EHA has continued to deliver its services to the community with a minimum of disruption.

COVID-19 continued to present additional challenges in delivering a number of Eastern Health Authority's (EHA's) health protection services in 2021/2022. Despite these challenges, EHA has continued to deliver its services to the community with a minimum of disruption.

Immunisation is one of the most successful and cost effective public health protection initiatives. The importance of effective immunisation programs continues to be reinforced during the ongoing pandemic. Our public clinics and worksite immunisation programs continue to be extremely popular, with 10,686 vaccines provided during the year at our various clinic sites.

In late 2021, EHA was successful in being awarded service contracts to provide immunisation services (public clinics and school programs) to Adelaide Hills Council and the City of Unley. The delivery of the services commenced in January 2022. EHA now delivers public immunisations clinics at six venues and the School Immunisation Program to 26 high schools.

While staff absences and reduced student attendance impacted the 2021 School Immunisation Program, the delivery of 10,402 vaccines to high school students was seamless. The ability to manage and deliver the program with minimal disruption was a fantastic effort by all staff involved.

Access to safe and suitable food is one of the most important aspects to a healthy community. One of our most important areas of core business is monitoring food safety standards to ensure this occurs. EHA is responsible for monitoring around 1,300 food business' and 1,271 food safety inspections were conducted at these businesses during the year.

You may be surprised to know that unlike most of Australia, South Australia currently has no requirements for food businesses to be licensed, to have appropriately trained food safety supervisors, or for food businesses to maintain any records in relation to their operations. With

*In the message they expressed immense gratitude for the time spent at EHA and stated that they were incredibly proud of the work we do to protect the health of thousands of South Australians.*

this in mind, it is pleasing to see that new national Food Safety Standards will apply to South Australian food businesses, introducing three food safety management tools: food safety supervisor; food handler training and evidence to food service and retail businesses. These new standards will be introduced in November 2022, with a 12 month implementation period. Let us hope a registration system being introduced in South Australia is not far away.

Many community complaints can have multiple legislative considerations. Our staff continue to work closely with our Constituent Council regulatory service, planning and building officers to investigate and resolve these matters where possible. In many circumstances this positive collaboration is effective in resolving the concerns and providing a positive customer experience.

EHA continues to convene the Eastern Hoarding and Squalor group, a forum for EHO's and government and non-government key stakeholders. Discussions centre on the provision of an integrated approach to assisting complex hoarding and squalor issues where possible.

The review of EHA's Charter continued during the year. The process was paused for an extended period while

membership issues were considered. With this matter now resolved, it is expected that Constituent Councils will consider a revised Charter in late 2022.

With the upcoming November 2022 Local Government elections in mind, I would like to thank the current Board Members for their commitment to Eastern Health Authority during their 4 year term. EHA's Board has a genuine interest in, and supports, the important public health protection work that we undertake on behalf of their respective councils. This interest and support is very much appreciated by me and other EHA staff members.

One of our valued staff members who recently moved interstate, sent a farewell message to her colleagues at EHA. In the message they expressed immense gratitude for the time spent at EHA and stated that they were incredibly proud of the work we do to protect the health of thousands of South Australians. It was lovely to see such a message and I know this attitude is reflective of the staff of EHA, who are a professional and committed group. My deep gratitude to all staff for their work during the last year and making this a great organisation to be part of.

Michael Livori  
Chief Executive Officer



# Governance

EHA is a body corporate, governed by a Board of Management comprised of two elected members from each Constituent Council.





## Board of Management 2022

The Board met seven times during the year to consider EHA's business.

City / Town	Member	Total Meetings Attended
City Of Burnside	Cr P Cornish	●●●●●●○
	Cr J Davey	●●●●●●○
City Of Norwood Payneham & St Peters	Cr S Whittington	●●●●●●○
	Cr G Knoblauch	●●●●●●○
Campbelltown City Council	Cr J Kennedy	●●●●●●●
	M Hammond	●●●●●●○
City Of Prospect	Cr K Barnett	●●●●●●○
	N Cunningham	●●●●○○○
Town Of Walkerville	Cr J Nenke	●●●●●●○
	Cr N Coleman	●●●○○○○
	Cr ML Bishop	●○○○○○○

## Finance Audit Committee

Members of EHA's Audit Committee include:

Claudia Goldsmith Presiding Member

Independent Member Madeleine Vezis

Board Appointed Member Cr Peter Cornish

The Committee met on three occasions during the year.





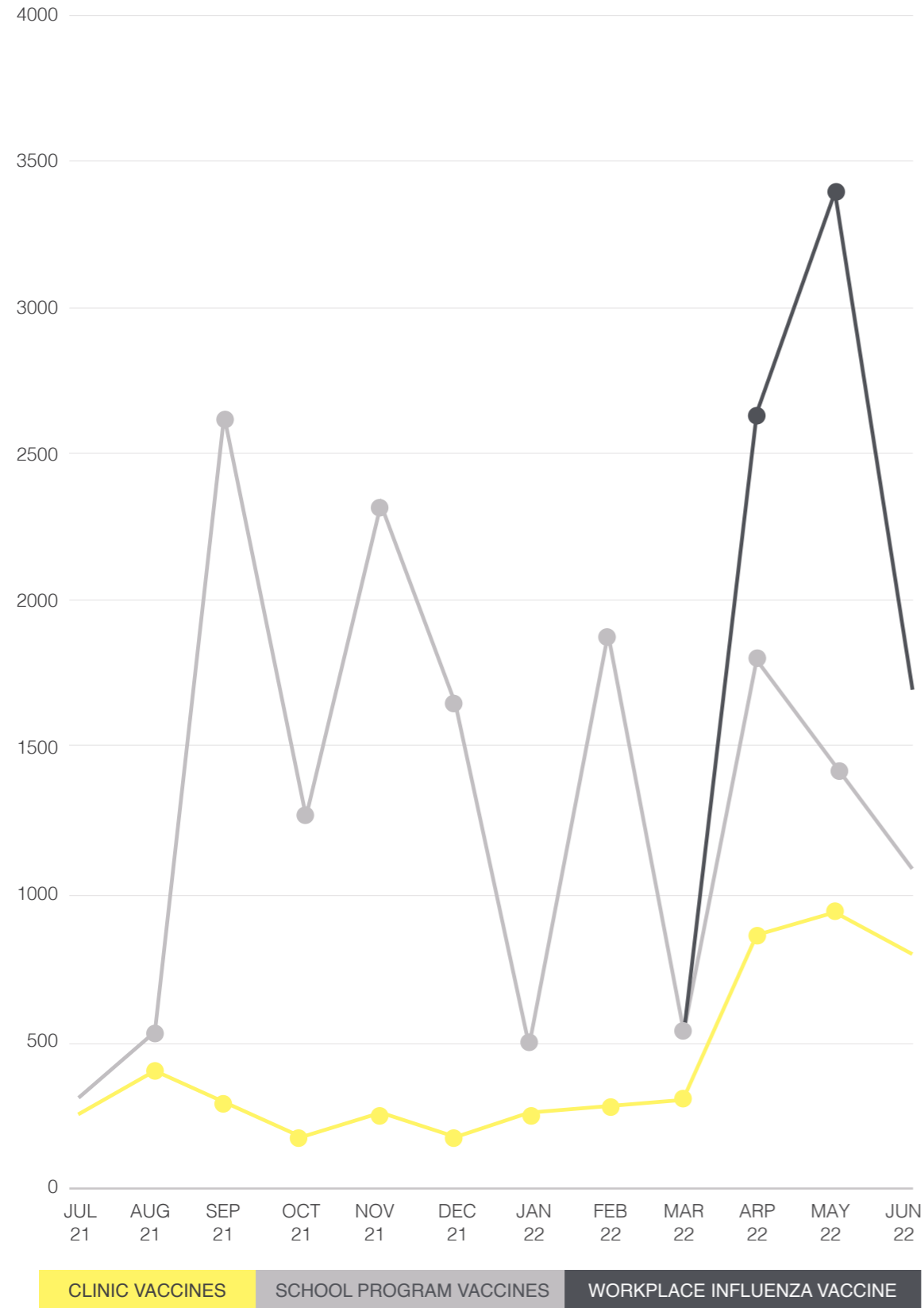
# Immunisation

EHA provides a comprehensive, specialised, and convenient immunisation service by way of public immunisation clinics, school immunisation program and workplace immunisation programs to the residents of our Constituent Councils.





Combined demand for all immunisation services over the last year.



## Public Immunisation Clinics

4,086 clients

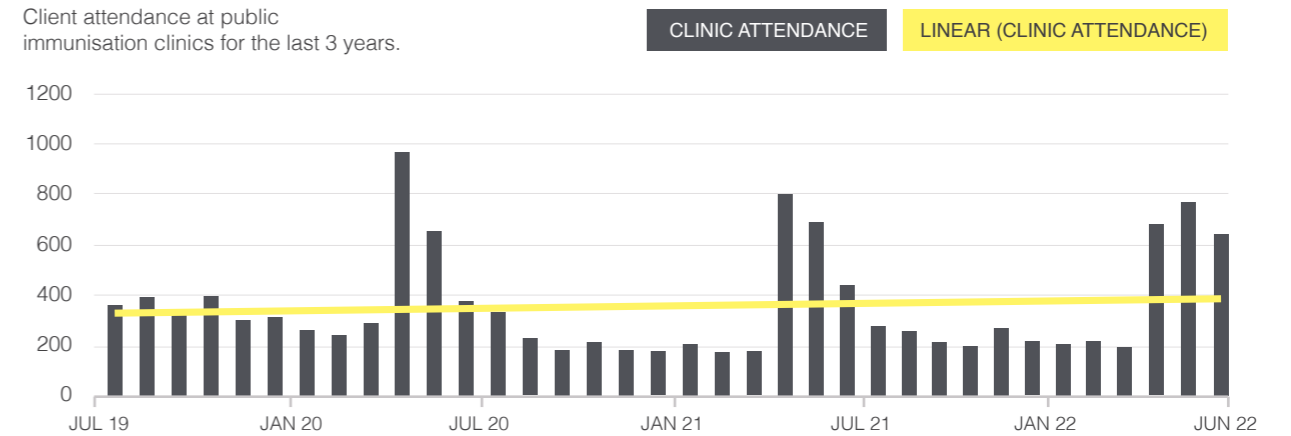
311 INCREASE (8.24%)  
from last year

were provided with

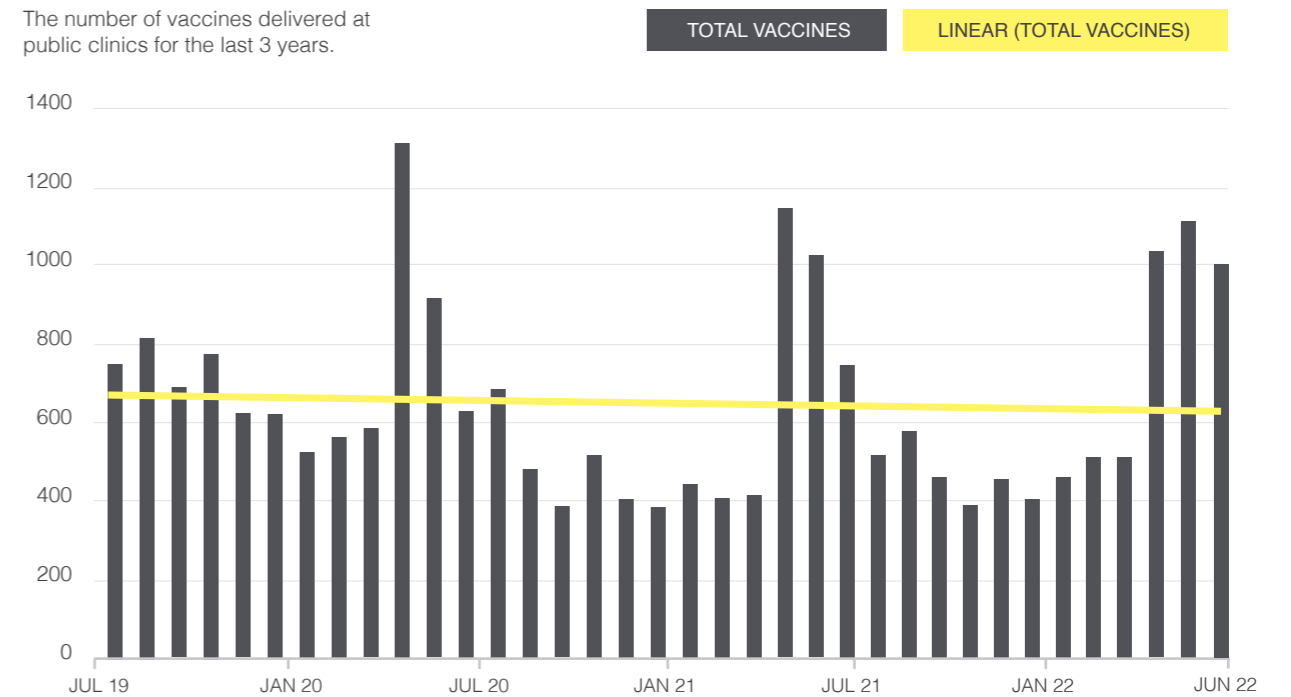
7,410 vaccinations

341 INCREASE (4.82%)  
from last year

Client attendance at public immunisation clinics for the last 3 years.



The number of vaccines delivered at public clinics for the last 3 years.





The number of clients per council area and their choice of clinic venue.

Where clients come from (council area)	Number of clients from council area	Where clients attended (clinic venue by %)						
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Adelaide Hills	Unley
Burnside	1,031	30%	6%	58%	1%	0%	1%	4%
Campbelltown	923	5%	29%	62%	1%	0%	0%	3%
NPSP	1,029	4%	6%	86%	1%	0%	0%	3%
Prospect	277	5%	5%	61%	23%	0%	0%	6%
Walkerville	171	4%	3%	86%	6%	0%	0%	2%
Adelaide Hills	184	3%	3%	16%	0%	0%	77%	2%
Unley	264	6%	2%	25%	1%	0%	1%	65%
Other	207	8%	5%	57%	5%	0%	5%	20%
<b>Total number of clients</b>	<b>4,086</b>							

## School Immunisation Program 2021

During 2021, EHA completed 63 year level, high school immunisation visits to deliver the annual School Immunisation Program (SIP). A total of 10,402 vaccines were administered to both Year 8 and 10 students.

The minor decrease in the of 95 (-1%) vaccines administered when compared to the same period in 2020 is in part due to the COVID-19 vaccines being made available for students 12+ ages. Early in the year COVID-19 vaccines were required to have a 7-day interval between any other vaccine being administered. As a result, numerous students were unable to have their second schedule vaccination.

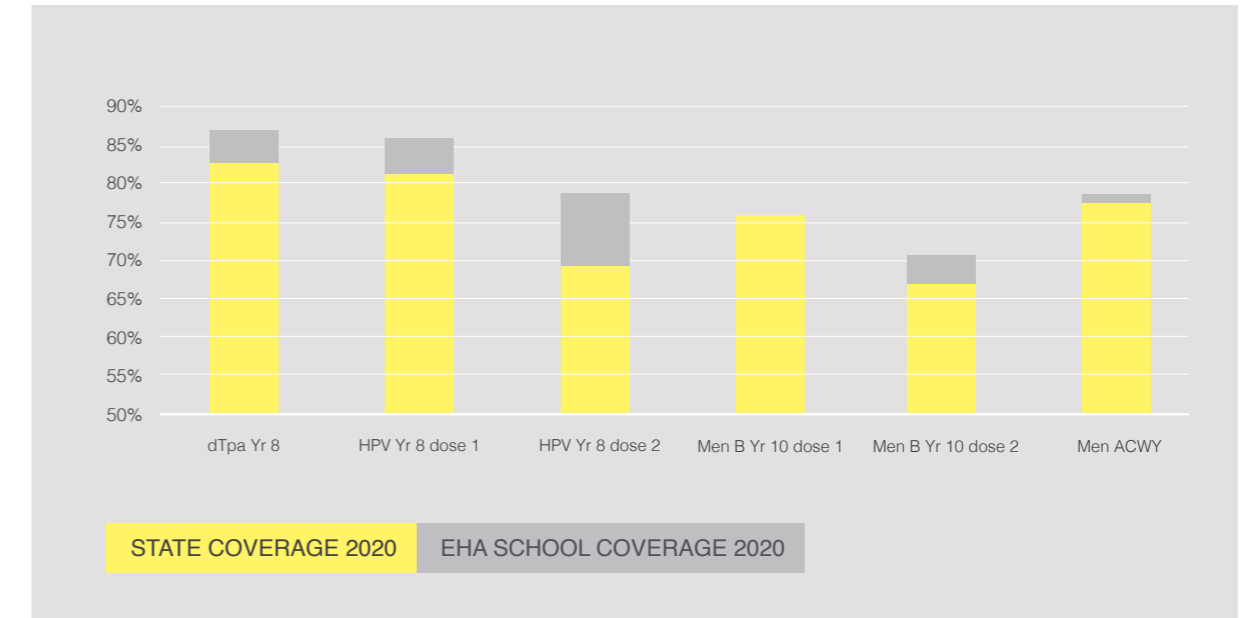
These students were able to attend one of the many EHA public immunisation clinic's to catch up on the missed vaccine. EHA effectively communicated the required COVID-19 interval and potential impact it may cause to their child's school vaccination visit to parents and guardians via SMS messages.

SA Health compiles data in relation to student immunisations each year to measure the success of the SIP program:

School Vaccinations for calendar year to date – January to December 2021.

Council	Human Papillomavirus	Diphtheria Tetanus and Pertussis (dTpa)	Meningococcal (Men B)	Meningococcal ACYW (Men ACWY)	Total
Burnside	1,166	650	1,075	629	3,520
Campbelltown	807	519	918	452	2,696
NPSP	1,034	474	1,064	590	3,162
Prospect	191	107	201	107	606
Walkerville	121	74	131	92	418
<b>Total</b>	<b>3,319</b>	<b>1,824</b>	<b>3,389</b>	<b>1,870</b>	<b>10,402</b>

A graph illustrating EHA vaccine coverage rates compared with the SA State coverage rates across all vaccines administered.



## Workplace Immunisation Program

2022



87 WORKPLACE VISITS



3,276 VACCINES ADMINISTERED

2021



106 WORKPLACE VISITS



4,085 VACCINES ADMINISTERED



# Public and Environmental Health

Environmental Health is the branch of public health that focuses on the interrelationships between people and their environment, promotes human health and well-being, and fosters healthy and safe communities.

website: [NEHA Environmental health](https://www.neha.ca.gov/EnvironmentalHealth)





# Complaints and Referrals

Environmental Health Officer's responsibilities under the SA Public Health Act 2011 continued to extend to respond to control of the COVID-19 Pandemic spread within South Australia.

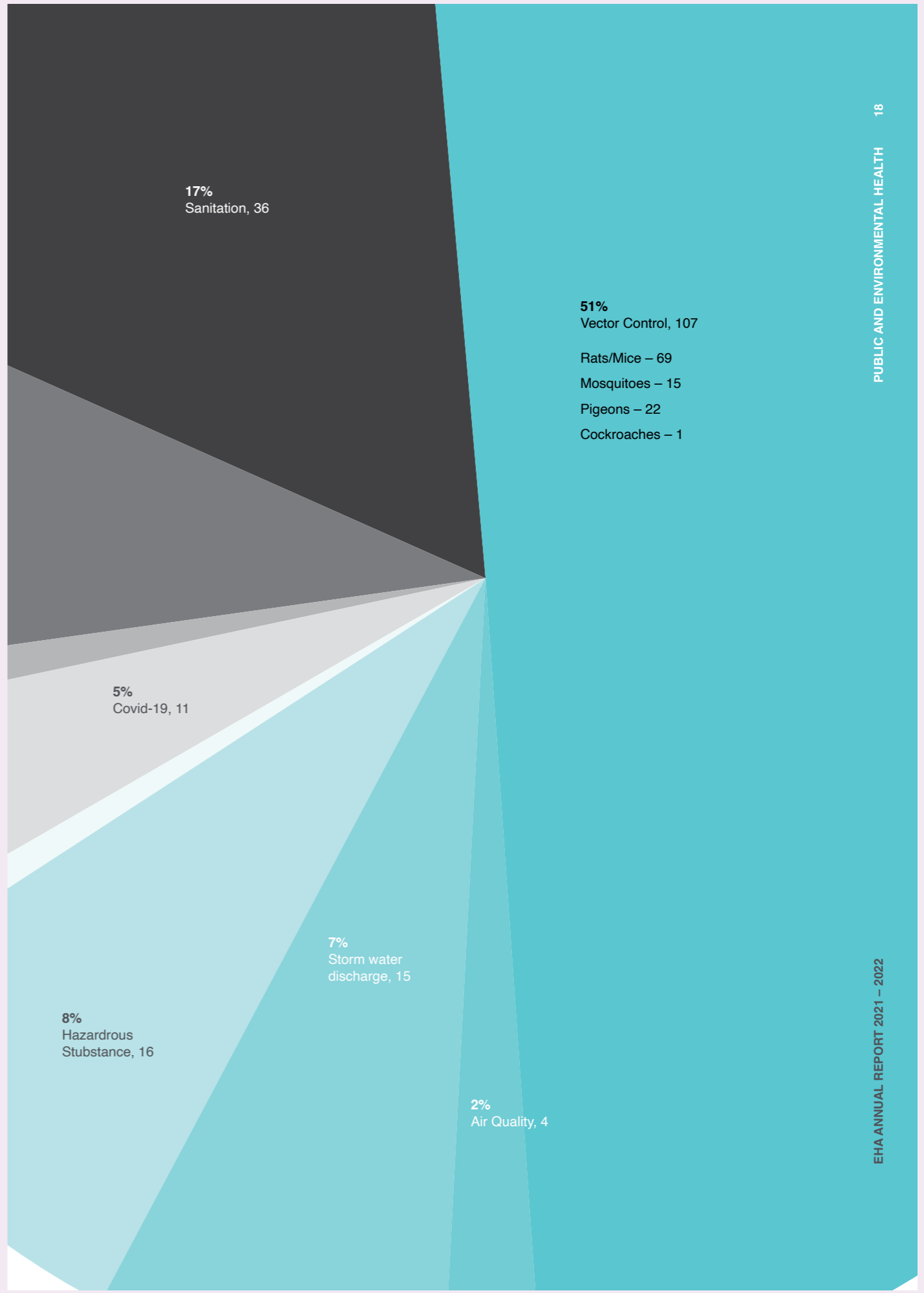
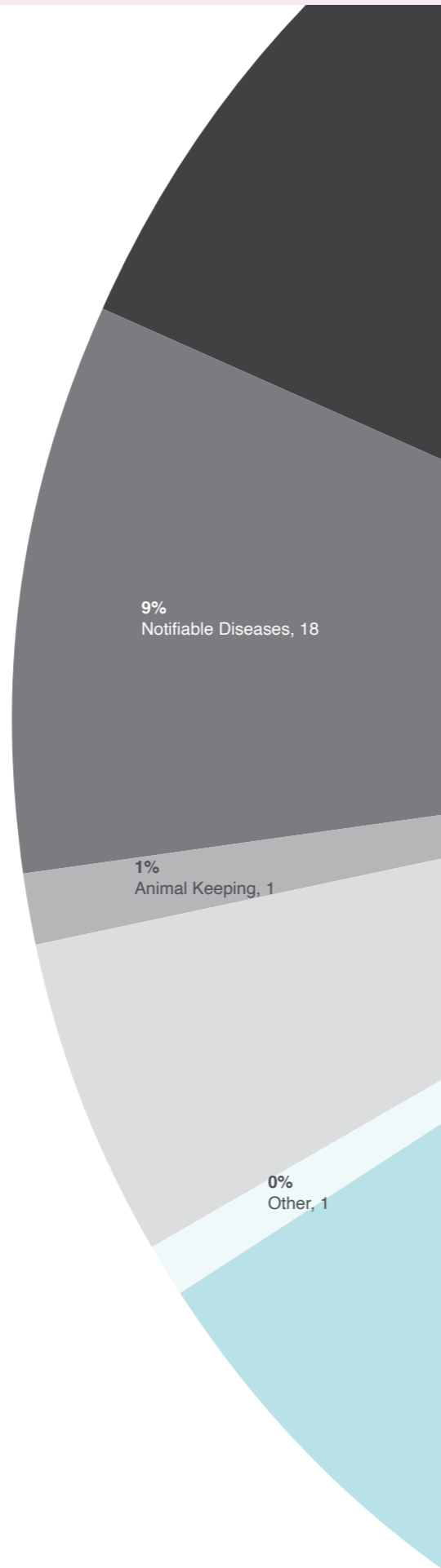
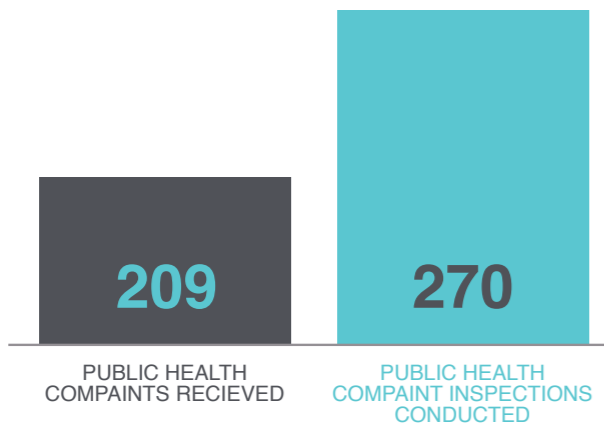
Public health related complaints/referrals from the public or State Government

**213**  
2019-20

**224**  
▲  
2020-21

**209**  
▼  
2021-22

1.29 Inspections per complaint





Vector Complaints



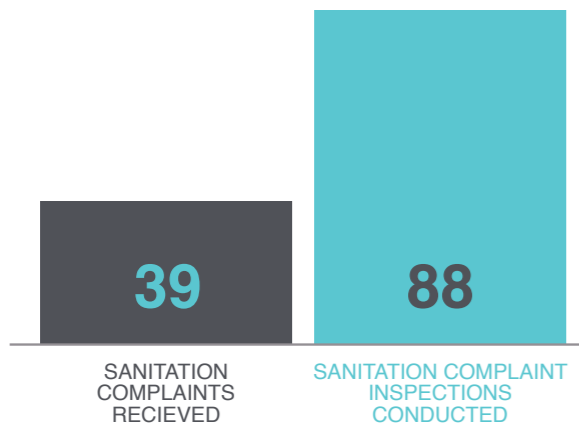
Squalor



Hoarding



2.25 Inspections per complaint



	2020-21	2021-22
Campylobacter	248	261 ▲
Salmonella	38	43 ▲
Legionellosis	2	1 ▼
Cryptosporidiosis	4	5 ▲
Hepatitis A	0	0
Rotovirus	15	49 ▲
COVID-19	11	38,738 ▲

16

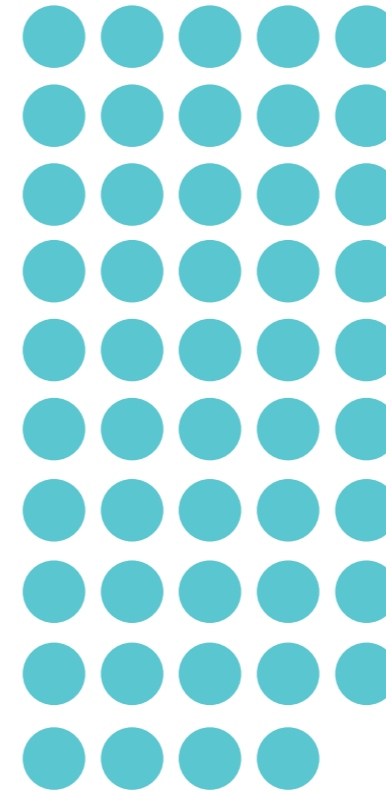
Hazardous substance complaints significant increase from 5 (2020-21)

15

Stormwater discharge complaints investigated comparable to 14 investigations received the previous year

11

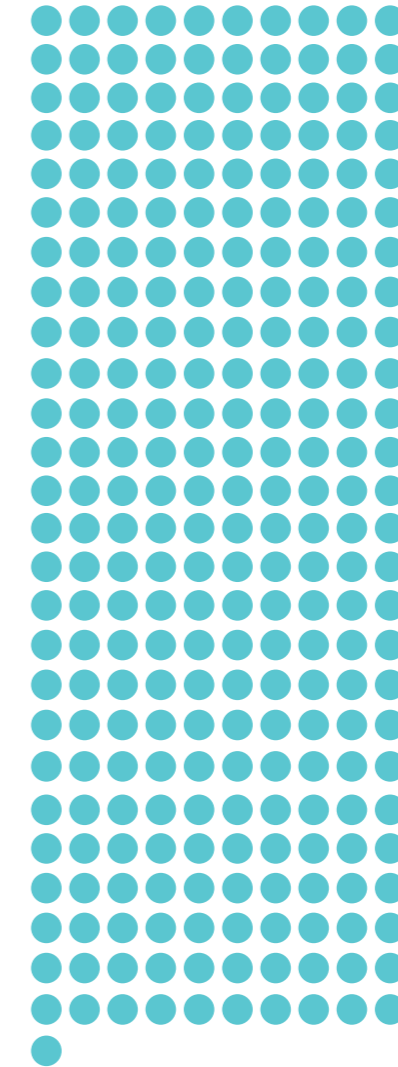
COVID-19 Social Distancing complaints a decrease from 15 complaints in 2020-21



49

Rotavirus notifications

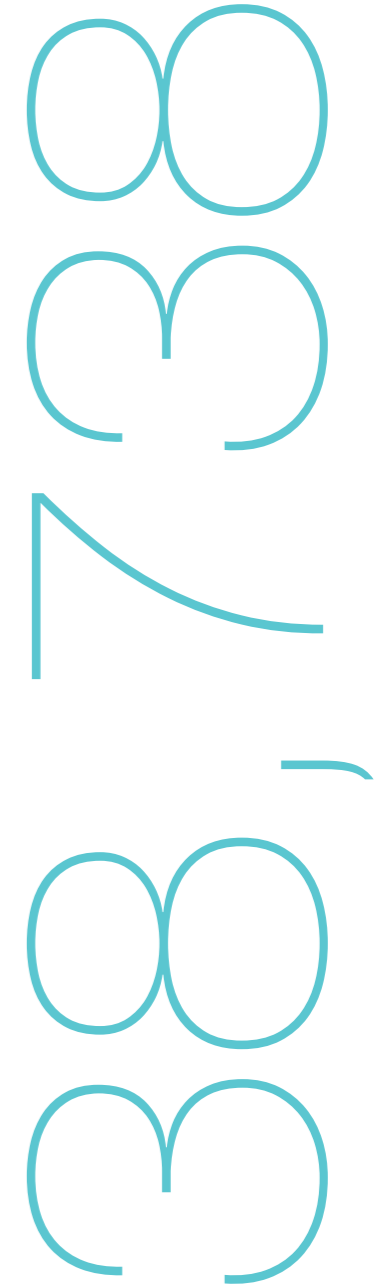
34 more compared to 2020-21



261

Salmonella notifications

5% increase compared to 2020-21



COVID-19 notifications

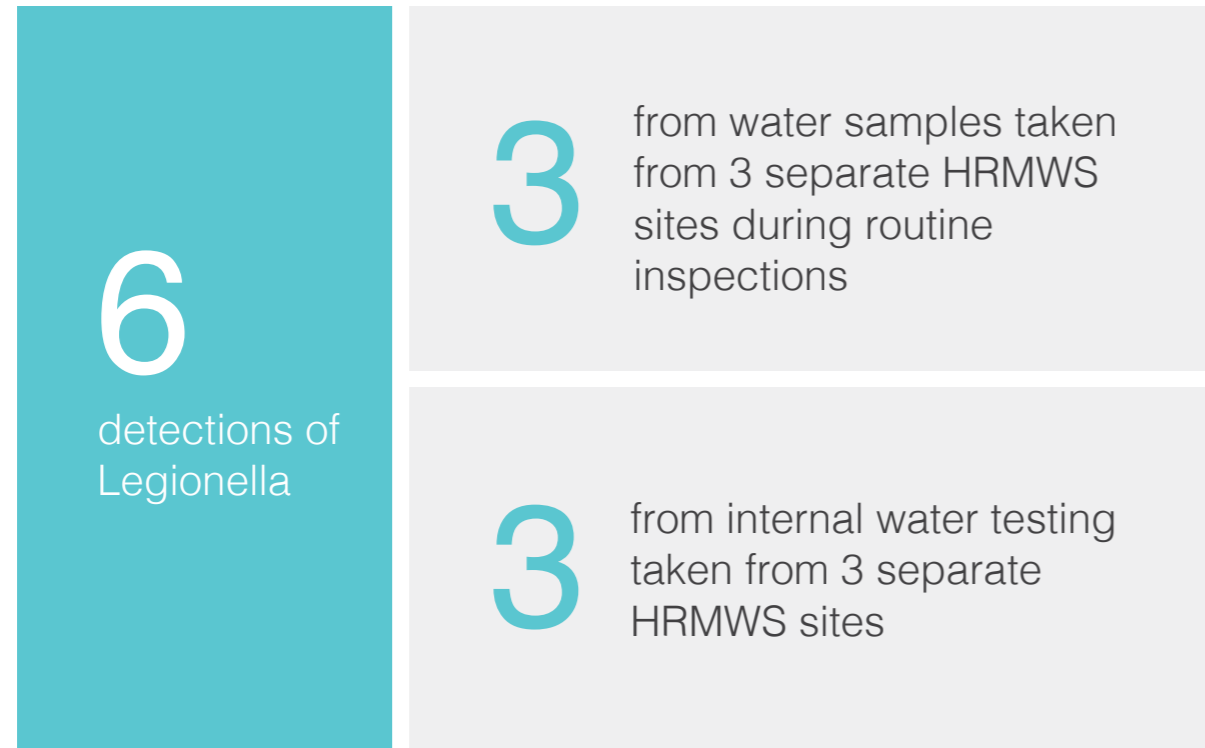
This significant number is a result of the State COVID-19 social distancing restrictions easing from December 2021.



## Monitoring and Surveillance

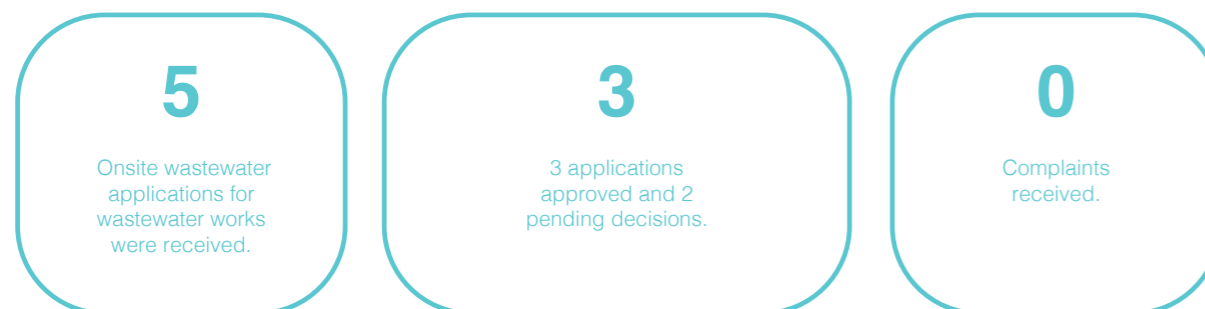
### Cooling Towers and Warm Water Systems (HRMWS)

19 Cooling Towers at 12 sites		8 Warm Water Systems at 4 sites	
Routine inspections	19	Routine inspections	8
Follow-up inspection	0	Follow-up inspection	0



### Waste Control Systems

A small area within EHA's catchment is not connected to SA Water Sewer or a Community Wastewater Management Scheme, requiring the installation of an approved onsite wastewater system.



## Public Swimming Pools and Spas

41 swimming pool and spa's at 27 sites

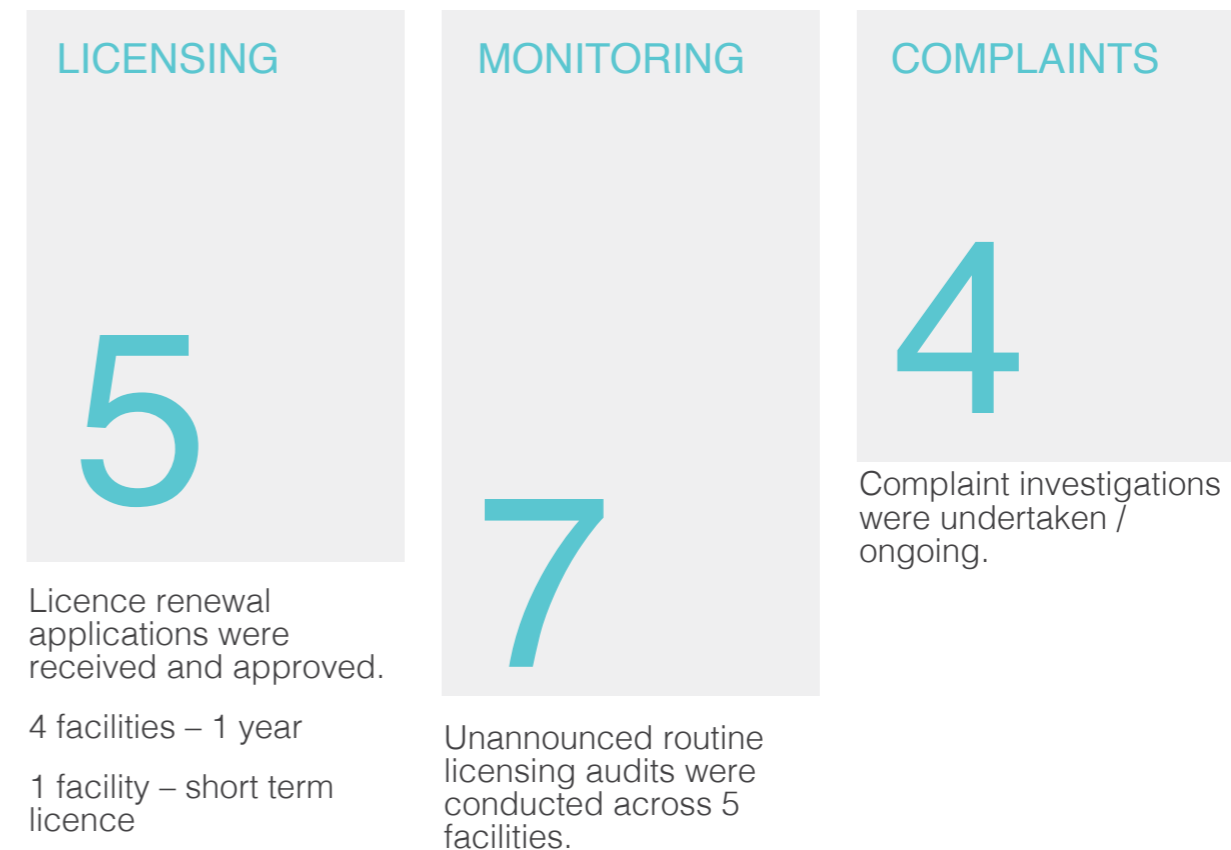


## Personal Care and Body Art (PCBA)

All 10 tattoo premises involving high risk skin penetration practice were assessed. One follow-up inspection was required.

One complaint was received and investigated at a beauty premises. No further action taken.

## Health Care and Community Services





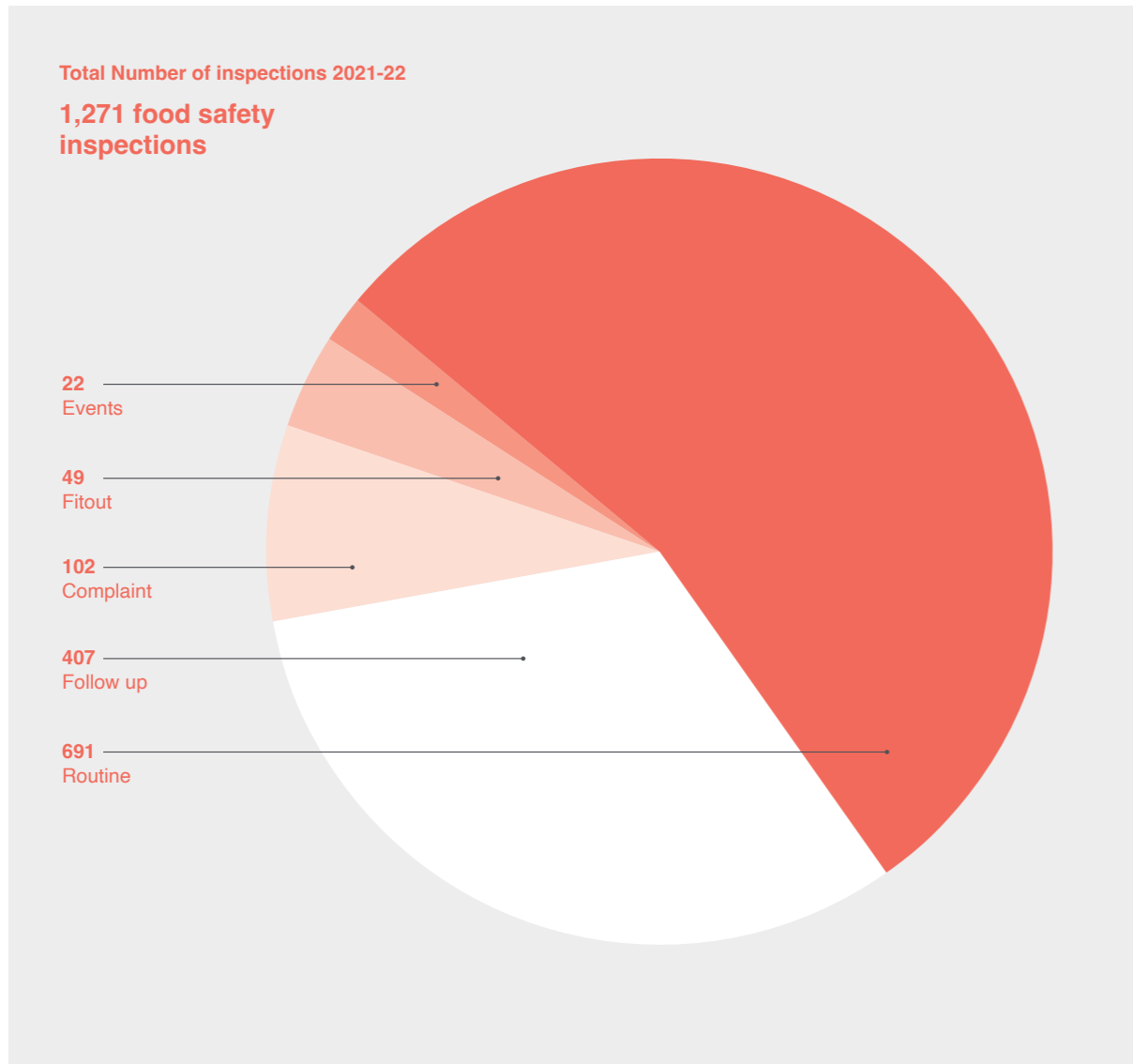
# Food Safety

EHA administers the Food Act 2001 in conjunction with the Food Safety Standards to protect the public from food-borne illness and associated risks.



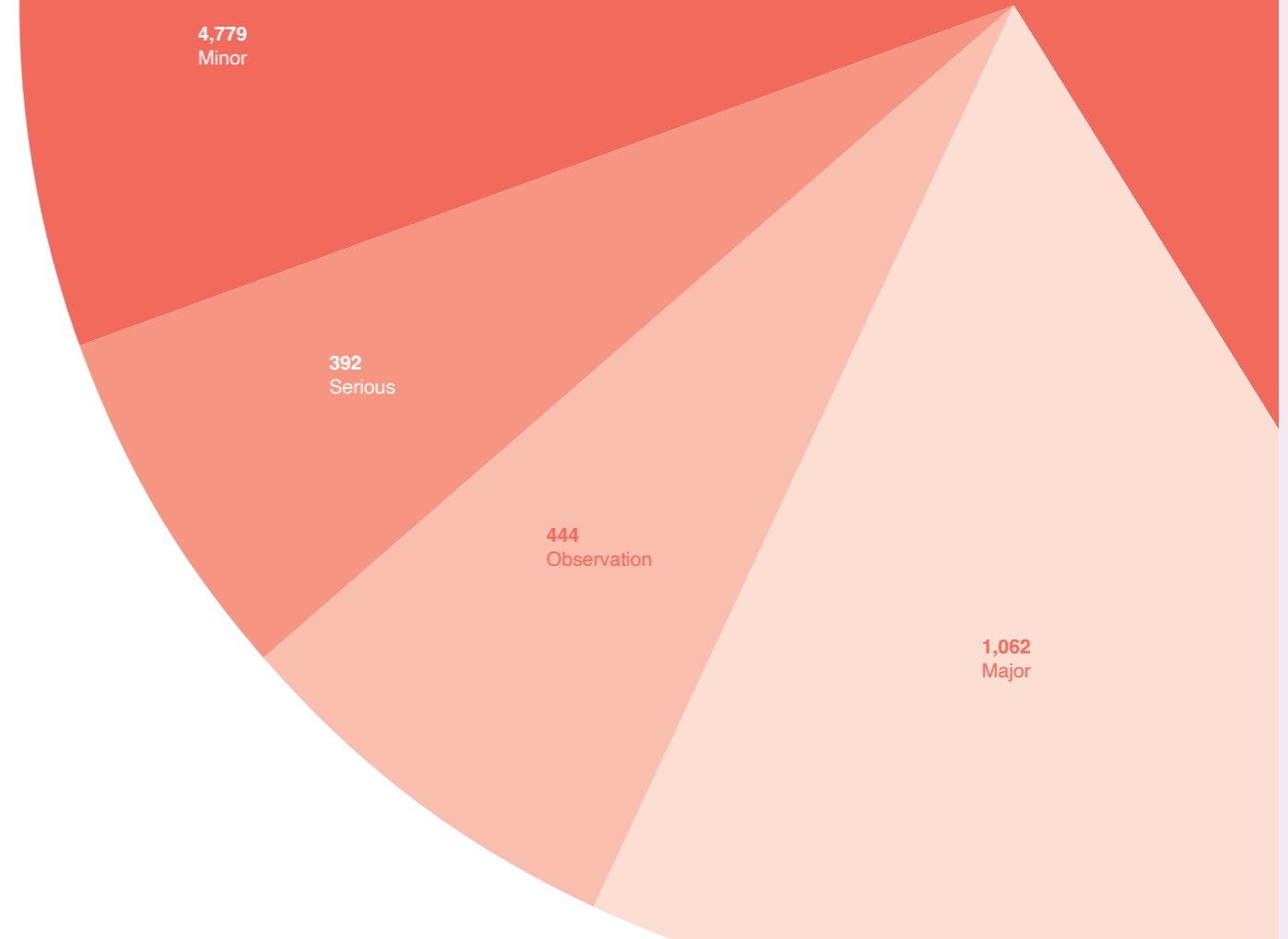


# Food Safety Inspections



# Non compliances observed during routine food inspections in 2021-22

4,209 non compliances





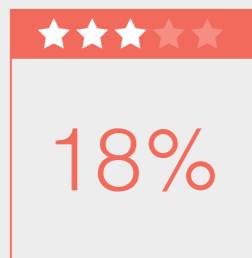
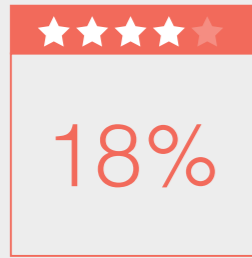
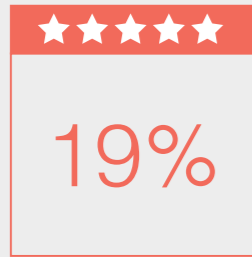
Participation of the SA Health Food Star Rating Scheme (FSRS) commenced on 1 July 2022.

A total of

**561**

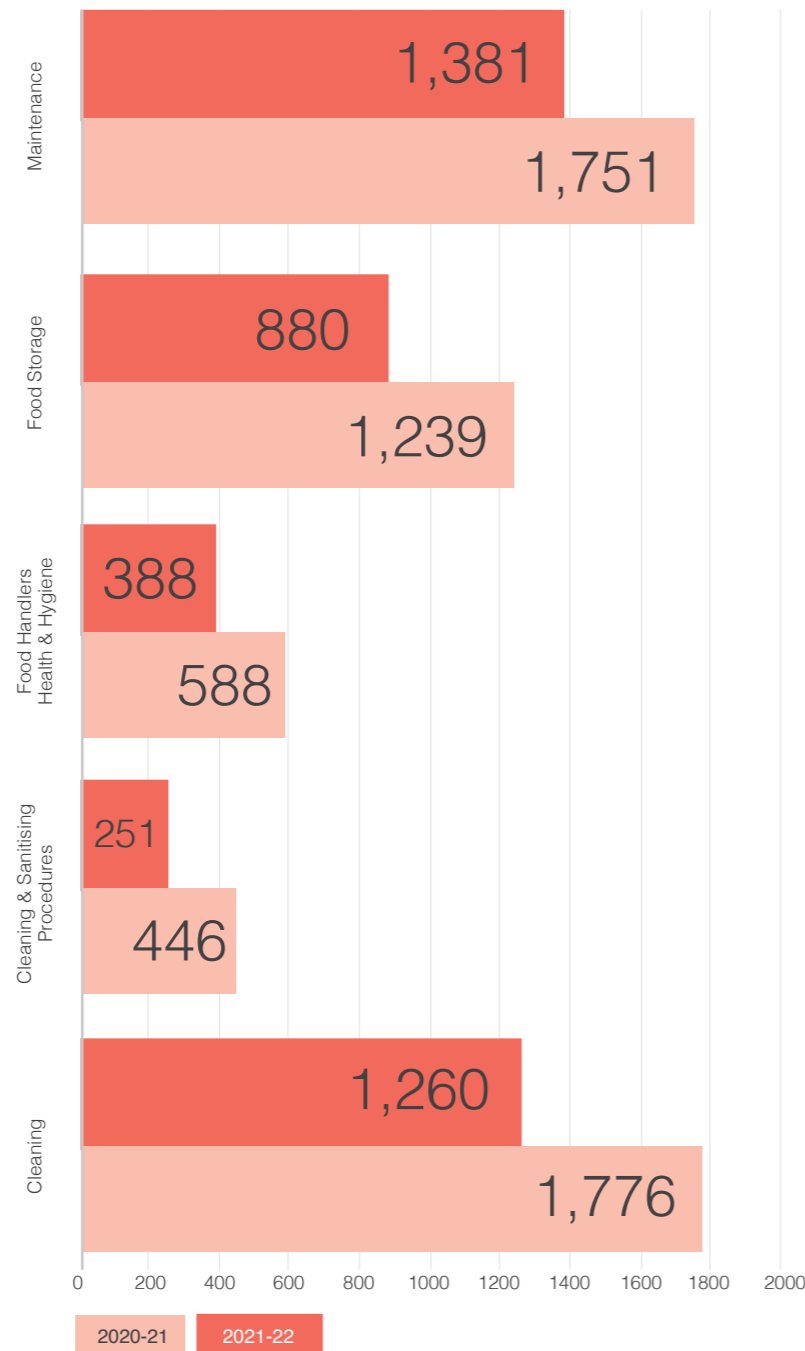
businesses are captured within the scheme.

**425 captured FSRS inspections**



The average non-compliances observed per routine inspections decreased by **36%**.

Two year comparison of the types of food safety non-compliances observed during routine inspections during 2021-22.



## Food Safety Enforcement

**59%**

Routine inspections requiring a follow-up  
**Decrease from 61%**

A graph illustrating the graduated response to enforcement under the Food Act 2001.



2021-22

The majority of food businesses requiring legal action are P1 high risk businesses.

**Number of businesses requiring legal action per risk rating.**

	P1	P2	P3
Warning Letter	18	2	0
Improvement Notices	55	7	1
Offences Expiated	11	1	0
Prohibition Orders	6	1	1

### Improvement Notices

**63**

Improvement Notices issued to 51 food businesses

**12**

Businesses issued with multiple Improvement Notices

**7.2%**

of routine inspections resulted in the issue of an Improvement Notice.

### Expiations

**12**

businesses were expiated under the Food Act 2001.

**1.74%**

of routine inspections resulted in the issue of an Expiation Notice.



## Food Safety Audits

Scheduled food safety audits of food businesses serving food to vulnerable populations

**143** Scheduled Audits  
19% increase

**74**

10 increase Within EHA



**69**

13 increase outside of EHA's area



**4**

follow-up audits



## Food Safety Complaints

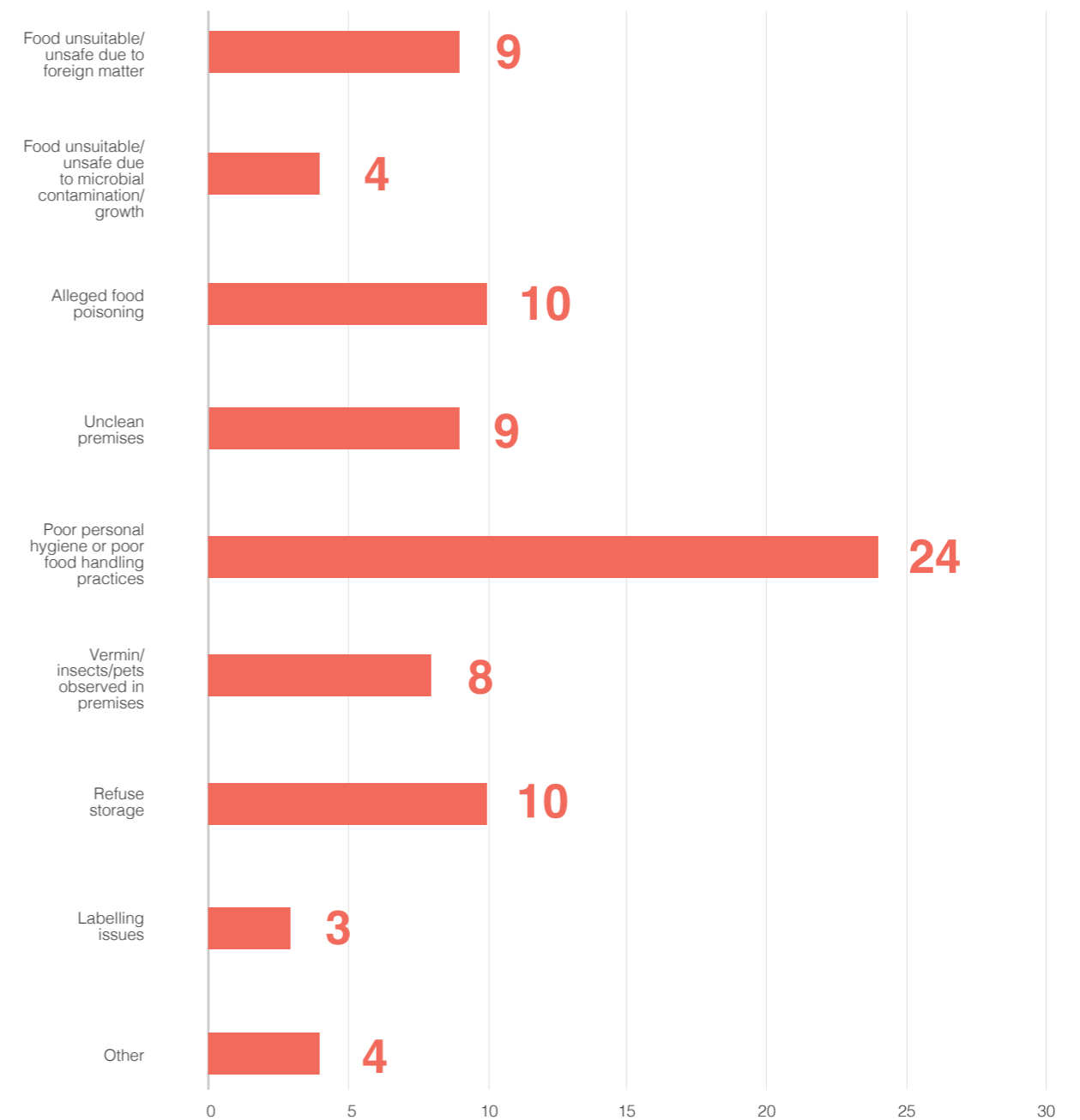
**82**

Food related complaints

**52%**

Relating to alleged food poisoning and poor personal hygiene and food handling practices.

### Types of Food Complaints received in 2022.



Six food safety training session held and **65 participants attended.**



# Summary

Financial Statement  
for the year ending  
30 June 2022

	2021	2022
<b>INCOME</b>		
Council Contributions	1,821,865	1,828,263
Statutory charges	150,625	111,391
User charges	235,151	295,541
Grants, subsidies and contributions	256,514	226,108
Investment income	4,901	4,320
Other income	4,5498	3,585
<b>TOTAL INCOME</b>	<b>2,474,605</b>	<b>2,469,208</b>
<b>EXPENSES</b>		
Employee Costs	1,635,933	1,750,609
Materials, contracts & other expenses	509,065	516,677
Depreciation, amortisation & impairment	190,797	168,844
Finance costs	48,445	44,752
<b>TOTAL INCOME</b>	<b>2,384,240</b>	<b>2,482,882</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
Asset disposal & fair value adjustments		
<b>NET SURPLUS/(DEFICIT)</b>	<b>90,365</b>	<b>(13,674)</b>
Other Comprehensive Income		
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>90,365</b>	<b>(13,674)</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	782,896	640,883
Trade and Other Receivables	188,901	231,080
<b>TOTAL CURRENT ASSETS</b>	<b>971,797</b>	<b>871,963</b>
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	1,300,714	1,214,249
<b>TOTAL NON-CURRENT ASSETS</b>	<b>1,300,714</b>	<b>1,214,249</b>
<b>TOTAL ASSETS</b>	<b>2,272,511</b>	<b>2,086,212</b>
<b>CURRENT LIABILITIES</b>		
Trade & Other Payables	163,940	133,225
Borrowings	177,021	140,794
Provisions	307,903	289,466
Liabilities relating to Non-current Assets held for Sale		
<b>TOTAL CURRENT LIABILITIES</b>	<b>648,864</b>	<b>563,485</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	1,036,687	961,297
Provisions	21,716	9,860
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,058,403</b>	<b>971,157</b>
<b>TOTAL LIABILITIES</b>	<b>1,707,267</b>	<b>1,534,642</b>
<b>NET ASSETS</b>	<b>565,244</b>	<b>551,570</b>
<b>EQUITY</b>		
Accumulated Surplus	565,244	551,570
<b>TOTAL EQUITY</b>	<b>565,244</b>	<b>551,570</b>



# The General Purpose Financial Reports for the year ended 30 June 2022

## General Purpose Financial Reports for the year ended 30 June 2022

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EASTERN HEALTH AUTHORITY

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by Eastern Health Authority (EHA) 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 EHA's financial position at 30 June 2022 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.

Michael Livori  
CHIEF EXECUTIVE OFFICER

Cr Peter Cornish  
CHAIRPERSON  
EHA BOARD OF MANAGEMENT

Date: 31 August 2022



**Eastern Health Authority**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2022**

	Notes	2022 \$	2021 \$
<b>INCOME</b>			
Council Contributions	2	1,828,263	1,821,865
Statutory charges	2	111,391	150,625
User charges	2	295,541	236,151
Grants, subsidies and contributions	2	226,108	256,514
Investment income	2	4,320	4,901
Other income	2	3,585	4,549
<b>Total Income</b>		<b>2,469,208</b>	<b>2,474,605</b>
<b>EXPENSES</b>			
Employee costs	3	1,750,609	1,635,933
Materials, contracts & other expenses	3	516,677	509,065
Depreciation, amortisation & impairment	3	168,844	190,797
Finance costs	3	46,752	48,445
<b>Total Expenses</b>		<b>2,482,882</b>	<b>2,384,240</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(13,674)</b>	<b>90,365</b>
<b>Other Comprehensive Income</b>			
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(13,674)</b>	<b>90,365</b>

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

**Eastern Health Authority**  
**Statement of Financial Position**  
**as at 30 June 2022**

	Notes	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	640,883	782,896
Trade & other receivables	4	231,080	188,901
<b>Total Current Assets</b>		<b>871,963</b>	<b>971,797</b>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	5	1,214,249	1,300,714
<b>Total Non-current Assets</b>		<b>1,214,249</b>	<b>1,300,714</b>
<b>Total Assets</b>		<b>2,086,212</b>	<b>2,272,511</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	6	133,225	163,940
Borrowings	6	140,794	177,021
Provisions	6	289,466	307,903
<b>Total Current Liabilities</b>		<b>563,485</b>	<b>648,864</b>
<b>Non-current Liabilities</b>			
Borrowings	6	961,297	1,036,687
Provisions	6	9,860	21,716
<b>Total Non-current Liabilities</b>		<b>971,157</b>	<b>1,058,403</b>
<b>Total Liabilities</b>		<b>1,534,642</b>	<b>1,707,267</b>
<b>NET ASSETS</b>		<b>551,570</b>	<b>565,244</b>
<b>EQUITY</b>			
Accumulated Surplus		551,570	565,244
<b>TOTAL EQUITY</b>		<b>551,570</b>	<b>565,244</b>

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



**Eastern Health Authority**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2022**

2022	Notes	Acc'd Surplus \$	TOTAL EQUITY \$
Balance at end of previous reporting period		565,244	565,244
<b>Net Surplus / (Deficit) for Year</b>		<b>(13,674)</b>	<b>(13,674)</b>
<b>Balance at end of period</b>	9	<b>551,570</b>	<b>551,570</b>

2021	Notes	Acc'd Surplus \$	TOTAL EQUITY \$
Balance at end of previous reporting period		474,879	474,879
<b>Net Surplus / (Deficit) for Year</b>		<b>90,365</b>	<b>90,365</b>
<b>Balance at end of period</b>	9	<b>565,244</b>	<b>565,244</b>

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

**Eastern Health Authority**  
**Statement of Cash Flows**  
**for the year ended 30 June 2022**

	Notes	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i>Receipts:</i>			
Council Contributions		1,828,263	1,821,865
Statutory Charges		111,391	150,625
User charges		227,946	227,736
Investment receipts		4,044	5,757
Grants utilised for operating purposes		226,108	256,514
Other revenues		3,585	4,549
<i>Payments:</i>			
Employee costs		(1,764,556)	(1,637,628)
Materials, contracts & other expenses		(536,431)	(525,832)
Finance payments		(48,367)	(49,988)
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>51,983</b>	<b>253,598</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(82,379)	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(82,379)</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<i>Payments:</i>			
Repayments of borrowings		(74,132)	(70,732)
Repayment of principal portion of lease liabilities		(37,485)	(121,280)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>(111,617)</b>	<b>(192,012)</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(142,013)</b>	<b>61,586</b>
Cash & cash equivalents at beginning of period	7	782,896	721,310
<b>Cash &amp; cash equivalents at end of period</b>	7	<b>640,883</b>	<b>782,896</b>

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



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**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 Accounting Standards**

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

The 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 Eastern Health Authority's (EHA) accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

**1.4 Rounding**

All amounts in the financial statements have been rounded to the nearest dollar.

**1.5 Covid-19**

The COVID-19 pandemic has impacted the 2021/22 financial statements. The financial impacts are a direct result of either EHA response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

**2 The Local Government Reporting Entity**

Eastern Health Authority is incorporated under the SA Local Government Act 1999 and has its principal place of business at 101 Payneham Rd, St Peters SA. These consolidated financial statements include the EHA's direct operations and all entities through which EHA controls resources to carry on its functions. In the process of reporting on the EHA as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

**3 Income recognition**

**3.1 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 EHA 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 EHA to acquire or construct a recognisable non-financial asset that is to be controlled by EHA. In this case, EHA 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.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 1 - Significant Accounting Policies**

**4 Cash, Cash Equivalents and Other Financial Instruments**

**4.1 Cash, Cash Equivalent Assets**

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

**4.2 Other Financial Instruments**

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 8.

**5 Property, Plant & Equipment**

**5.1 Initial Recognition**

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

**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 EHA for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 5.

**5.3 Depreciation of Non-Current Assets**

Property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of EHA, 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 shown in Note 5. Depreciation periods for infrastructure assets have been estimated based on the best information available to EHA, 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.

**5.4 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 EHA 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.



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**  
**Note 1 - Significant Accounting Policies**

**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.

**6.2 Payments Received in Advance & Deposits**

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

**7 Borrowings**

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

Loans 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". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

**8 Provisions**

**8.1 Employee Benefits**

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

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

No accrual is made for sick leave as EHA 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. EHA does not make payment for untaken sick leave.

Superannuation:

The Authority makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Authority's involvement with the schemes are reported in Note 11.

**9 Leases**

EHA 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.

Authority as a lessee:

EHA 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 Authority recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**  
**Note 1 - Significant Accounting Policies**

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.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 - Impairment of non-financial assets above.

ii) Lease liabilities

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

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

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

**10 GST Implications**

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

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

**11 New and amended standards and interpretations**

EHA applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. New standards and amendments relevant to EHA are listed below. EHA has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

*Amendments to AASB 16 Covid-19 Related Rent Concessions:*

In 2020, the AASB issued AASB 2020-4, Amendments to AASB - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the consolidated financial statements of the Group.



**Eastern Health Authority**  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 2 - INCOME

	Notes	2022 \$	2021 \$
<b>COUNCIL CONTRIBUTIONS</b>			
City of Burnside		448,572	438,131
Campbelltown City Council		478,298	452,548
City of Norwood, Payneham & St Peters		571,786	586,308
City of Prospect		225,897	210,656
Town of Walkerville		103,710	103,032
Public Health Plan/Service Review (equal constituent share)		-	31,190
		<u>1,828,263</u>	<u>1,821,865</u>
<b>STATUTORY CHARGES</b>			
Inspection Fees: Food		91,848	91,852
Inspection Fees: Legionella		8,524	10,665
SRF Licences		2,145	3,255
Fines & expiation fees		8,874	44,853
		<u>111,391</u>	<u>150,625</u>
<b>USER CHARGES</b>			
Immunisation: Clinic Vaccines		68,441	62,086
Immunisation: Service Provision		69,000	-
Immunisation: Worksite Vaccines		73,044	96,879
Immunisation: Clinic Service Fee		1,050	-
Food Auditing		84,006	77,186
		<u>295,541</u>	<u>236,151</u>
<b>INVESTMENT INCOME</b>			
Interest on investments:			
Local Government Finance Authority		4,320	4,901
		<u>4,320</u>	<u>4,901</u>
<b>OTHER INCOME</b>			
Motor Vehicle Reimbursements		2,992	3,705
Sundry		593	844
		<u>3,585</u>	<u>4,549</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Immunisation: School Programme		182,701	180,024
Immunisation: AIR		18,240	21,860
Immunisation: PHN Project		25,167	54,630
		<u>226,108</u>	<u>256,514</u>

**Eastern Health Authority**  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 3 - EXPENSE

	Notes	2022 \$	2021 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		1,510,095	1,434,514
Employee leave expense		18,047	35,942
Superannuation - defined contribution plan contributions	11	144,032	128,218
Superannuation - defined benefit plan contributions	11	16,909	16,100
Workers' Compensation Insurance		16,451	17,050
Other - Agency staff and Consultant Medical Officer		45,075	4,109
<b>Total Operating Employee Costs</b>		<u>1,750,609</u>	<u>1,635,933</u>
<b>Total Number of Employees</b>		<b>18</b>	<b>18</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		8,300	8,000
Bad and Doubtful Debts		4,251	-
Governance expenses		10,437	4,158
Lease Expenses	10	15,783	3,769
Subtotal - Prescribed Expenses		<u>38,771</u>	<u>15,927</u>
<u>Other Materials, Contracts &amp; Expenses</u>			
Accounting		5,127	8,848
Contractors		23,154	26,065
Energy		8,868	9,066
Fringe benefits tax		14,272	14,272
Human resources		15,657	7,573
Income protection		25,692	18,355
Insurance		30,085	29,245
IT licencing & support		147,883	119,736
Legal Expenses		13,560	28,646
Motor vehicle expenses		19,895	15,399
Parts, accessories & consumables		94,211	143,529
Printing & stationery		17,660	21,155
Staff training		13,410	6,924
Sundry		22,327	24,150
Telephone		17,758	14,414
Work health & safety consultancy		8,347	5,761
Subtotal - Other Materials, Contracts & Expenses		<u>477,906</u>	<u>493,138</u>
		<u>516,677</u>	<u>509,065</u>



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 3 - EXPENSE con't**

	2022	2021
Notes	\$	\$
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Buildings & Other Structures	23,642	23,642
Office Equipment, Furniture & Fittings	14,247	15,877
Right of Use Assets	130,955	151,278
	<u>168,844</u>	<u>190,797</u>
<b>FINANCE COSTS</b>		
Interest on Loans	5,532	6,332
Interest on Leases	41,220	42,113
	<u>46,752</u>	<u>48,445</u>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 4 - CURRENT ASSETS**

	2022	2021
Notes	\$	\$
<b>CASH &amp; EQUIVALENT ASSETS</b>		
Cash on Hand and at Bank	159,713	405,770
Deposits at Call	481,170	377,126
	<u>640,883</u>	<u>782,896</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>		
Accrued Revenues	369	93
Debtors - general	230,711	163,116
Prepayments	-	25,692
	<u>231,080</u>	<u>188,901</u>



**Eastern Health Authority**  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

**Note 5 - PROPERTY, PLANT & EQUIPMENT (IPP&E)**

Fair Value Level	2021 \$				2022 \$			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures	-	472,846	(235,612)	237,234	-	472,846	(259,254)	213,592
Office Equipment, Furniture & Fittings	-	264,186	(235,983)	28,203	-	264,185	(250,229)	18,501
Right of Use Assets	-	1,333,000	(297,723)	1,035,277	-	1,325,000	(342,844)	982,156
<b>Total IPP&amp;E</b>	-	2,070,032	(769,318)	1,300,714	-	2,062,031	(852,327)	1,214,249
<b>Comparatives</b>	-	2,070,032	(578,521)	1,491,511	-	2,070,032	(769,318)	1,300,714

This Note continues on the following pages.

**Eastern Health Authority**  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

**Note 5 -PROPERTY, PLANT & EQUIPMENT**

2021 \$	Carrying Amounts Movement During the Year \$				2022 \$	
	Carrying Amount	Additions		Disposals		Dep'n
		New / Upgrade	Renewals			
Buildings & Other Structures	237,234	-	-	-	(23,642)	213,592
Office Equipment, Furniture & Fittings	28,203	-	4,545	-	(14,247)	18,501
Right of Use Assets	1,035,277	-	77,834	-	(130,955)	982,156
<b>Total IPP&amp;E</b>	<b>1,300,714</b>	-	<b>82,379</b>	-	<b>(168,844)</b>	<b>1,214,249</b>
<b>Comparatives</b>	<b>1,491,511</b>	-	-	-	<b>(190,797)</b>	<b>1,300,714</b>

This note continues on the following pages.



**Eastern Health Authority**  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 6 - LIABILITIES

	Notes	2022		2021	
		Current	Non-current	Current	Non-current
		\$	\$	\$	\$
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		75,708	-	122,323	-
Accrued expenses - employee entitlements		54,921	-	38,575	-
Accrued expenses - other		836	-	2,451	-
GST Payable		1,760	-	591	-
		<u>133,225</u>	<u>-</u>	<u>163,940</u>	<u>-</u>
<b>BORROWINGS</b>					
Loans		38,391	-	74,132	38,391
Leases Liabilities	10	102,403	961,297	102,889	998,296
		<u>140,794</u>	<u>961,297</u>	<u>177,021</u>	<u>1,036,687</u>
<b>PROVISIONS</b>					
LSL Employee entitlements (including oncosts)		165,971	9,860	167,217	21,716
AL Employee entitlements (including oncosts)		123,495	-	140,686	-
		<u>289,466</u>	<u>9,860</u>	<u>307,903</u>	<u>21,716</u>

**Eastern Health Authority**  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 7 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	Notes	2022	2021
		\$	\$
Total cash & equivalent assets	4	<u>640,883</u>	<u>782,896</u>
Balances per Cash Flow Statement		<u>640,883</u>	<u>782,896</u>

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

Net Surplus (Deficit)		(13,674)	90,365
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		168,844	190,797
Net increase (decrease) in unpaid employee benefits		(13,947)	(1,695)
		<u>141,223</u>	<u>279,467</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(42,179)	(33,251)
Net increase (decrease) in trade & other payables		(47,061)	7,382
<b>Net Cash provided by (or used in) operations</b>		<u>51,983</u>	<u>253,598</u>

(c) Financing Arrangements

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

Corporate Credit Cards		5,000	5,000
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**Eastern Health Authority**  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 8 - 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 0.30% (2021: 0.30%).

**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 Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.

**Carrying amount:** approximates fair value (after deduction of any allowance).

**Receivables - other levels of government**

**Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

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

**Carrying amount:** approximates fair value.

**Liabilities - Interest Bearing Borrowings**

**Accounting Policy:** initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate

**Carrying amount:** approximates fair value.

**Liabilities - Finance Leases**

**Accounting Policy:** accounted for in accordance with AASB 16 as stated in Note 10

**Eastern Health Authority**  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 8 - FINANCIAL INSTRUMENTS (con't)

**Liquidity Analysis**

	2022	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>		\$	\$	\$	\$	\$
Cash & Equivalents	640,883		-	-	640,883	640,883
Receivables	233,141		-	-	233,141	231,080
<b>Total</b>	<b>874,024</b>				<b>874,024</b>	<b>871,963</b>
<b>Financial Liabilities</b>						
Payables	77,861		-	-	77,861	77,468
Current Borrowings	38,391		-	-	38,391	38,391
Lease Liabilities	102,403	347,325	613,972	1,063,700	1,063,700	1,063,700
<b>Total</b>	<b>218,655</b>	<b>347,325</b>	<b>613,972</b>	<b>1,179,952</b>	<b>1,179,952</b>	<b>1,179,559</b>
	2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>		\$	\$	\$	\$	\$
Cash & Equivalents	782,896		-	-	782,896	782,896
Receivables	163,209		-	-	163,209	163,209
<b>Total</b>	<b>946,105</b>				<b>946,105</b>	<b>946,105</b>
<b>Financial Liabilities</b>						
Payables	122,914		-	-	122,914	122,914
Current Borrowings	74,132		-	-	74,132	74,132
Lease Liabilities	102,889	330,236	668,060	1,101,185	1,101,185	1,101,185
Non-Current Borrowings	-	38,391	-	38,391	38,391	38,391
<b>Total</b>	<b>299,935</b>	<b>368,627</b>	<b>668,060</b>	<b>1,336,622</b>	<b>1,336,622</b>	<b>1,336,622</b>

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

	30 June 2022		30 June 2021	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Fixed Interest Rates	4.75	38,391	4.75	122,523
		<b>38,391</b>		<b>122,523</b>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 8 - FINANCIAL INSTRUMENTS (con't)**

**Net Fair Value**

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

**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 EHA is the carrying amount, net of any impairment. All EHA investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the EHA'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 EHA'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 EHA 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. EHA also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. 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.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 9 - UNIFORM PRESENTATION OF FINANCES**

The following is a high level summary of both operating and capital investment activities of the EHA prepared on a simplified Uniform Presentation Framework basis.

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

The arrangements ensure that all Authorities provide a common 'core' of financial information, which enables meaningful comparisons of the EHA's finances

	2022	2021
	\$	\$
Income	2,469,208	2,474,605
Expenses	<u>(2,482,882)</u>	<u>(2,384,240)</u>
<b>Operating Surplus / (Deficit)</b>	<b>(13,674)</b>	<b>90,365</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	(82,379)	-
Add back Depreciation, Amortisation and Impairment	168,844	190,797
	<u>86,465</u>	<u>190,797</u>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>72,791</u></b>	<b><u>281,162</u></b>



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 10 - OPERATING LEASES**

**Authority as a Lessee**

**Right of Use Asset**

*(include description of assets which are leased)*

Set out below are the carrying amounts (written down value) of right of use assets recognised within Infrastructure Property, Plant & Equipment

Carrying Value	Building & Structures	Motor Vehicles	Office Equipment	Total
At 1 July 2021	1,008,000	27,277	-	1,035,277
Additions	-	77,834	-	77,834
Depreciation Charge	(96,000)	(34,955)	-	(130,955)
<b>At 30 June 2022</b>	<b>912,000</b>	<b>70,156</b>	<b>-</b>	<b>982,156</b>

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

	2022	2021
Opening Balance 1 July 2021	1,101,185	1,222,465
Additions	77,834	-
Payments	(115,349)	(121,280)
<b>Closing Balance 30 June 2022</b>	<b>1,063,670</b>	<b>1,101,185</b>
Current	102,403	102,889
Non Current	961,267	998,296

The maturity analysis of lease liabilities is included in note 8

**The following are amounts recognised on profit or loss:**

Depreciation expense right of use asset	-	151,278
Interest expense on lease liabilities	41,220	42,113
Expenses relating to short term leases	15,783	3,769
<b>Total amount recognised in profit and loss</b>	<b>57,003</b>	<b>197,160</b>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 11 – SUPERANNUATION**

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

**Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2020-21; 10.0% in 2021-22). No further liability accrues to the EHA 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. EHA 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 2020-21) of "superannuation" salary.

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

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

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

**Contributions to Other Superannuation Schemes**

EHA 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 EHA.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 12 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES**

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2022.

**Note 13 - EVENTS OCCURRING AFTER REPORTING DATE**

There are no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 14 - RELATED PARTY DISCLOSURES**

**KEY MANAGEMENT PERSONNEL**

The Key Management Personnel of the EHA include the Chairperson, Board Members, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, the Key Management personnel were paid the following total compensation:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	190,215	180,314
<b>TOTAL</b>	<b>190,215</b>	<b>180,314</b>

Amounts received from Related Parties during the financial year:

	2022	2021
	\$	\$
City of Burnside	448,572	438,131
Campbelltown City Authority	478,298	452,548
City of Norwood, Payneham & St Peters	571,786	586,308
City of Prospect	225,897	210,656
Town of Walkerville	103,710	103,032
Public Health Plan/Service Review (equal constituent share)	-	31,190
<b>TOTAL</b>	<b>1,828,263</b>	<b>1,821,865</b>

Amounts paid to Related Parties during the financial year:

	2022	2021
	\$	\$
City of Norwood, Payneham & St Peters	110,754	108,739
<b>TOTAL</b>	<b>110,754</b>	<b>108,739</b>

**Description of Services provided to all related parties above:**

Assist the Constituent Councils to meet their legislative responsibilities in accordance with the SA Public Health Act 2011, the Food Act 2001 (SA), the Supported Residential Facilities Act 1992 (SA), the Expiation of Offences Act 1996 (SA), (or any successor legislation to these Acts) and any other legislation regulating similar matters that the Constituent Councils determine is appropriate within the purposes of EHA; Take action to preserve, protect and promote public and environmental health within the area of the Constituent Councils.





EASTERN HEALTH AUTHORITY

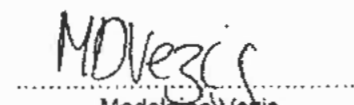
**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2022, the Auditor, Bentleys SA Audit Partnership, 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*.

  
.....  
Michael Livori  
CHIEF EXECUTIVE OFFICER

  
.....  
Madeleine Vezis  
PRESIDING MEMBER  
AUDIT COMMITTEE

Date: 22 August 2022



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

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

  
.....  
Paul Di Iulio  
CHIEF EXECUTIVE OFFICER  
CAMPBELLTOWN CITY COUNCIL

Date: 12 July 2022




EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2022, the Auditor, Bentleys SA Audit Partnership, 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  
CITY OF BURNSIDE

Date: 18 July 2022




EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2022, the Auditor, Bentleys SA Audit Partnership, 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*.



Mario Barone PSM.  
CHIEF EXECUTIVE OFFICER  
CITY OF NORWOOD, PAYNEHAM & ST PETERS

Date: 14.07.2022.





EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2022, the Auditor, Bentleys SA Audit Partnership, 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 White  
CHIEF EXECUTIVE OFFICER  
CITY OF PROSPECT

Date: 14 July 2022



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2022, the Auditor, Bentleys SA Audit Partnership, 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*.

Scott Reardon  
ACTING CHIEF EXECUTIVE OFFICER  
CORPORATION OF THE TOWN OF WALKERVILLE

Date: 12/07/2022



**Bentleys SA Audit Partnership**

Level 5  
63 Pirie Street  
Adelaide SA 5000  
GPO Box 939  
Adelaide SA 5001  
ABN 43 877 091 903  
T +61 8 8372 7900  
F +61 8 8372 7999  
admin@adel.bentleys.com.au  
bentleys.com.au

**Certification of Auditor Independence**

I confirm that, for the audit of the financial statements of Eastern Health Authority Inc for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

**Bentleys SA Audit Partnership**

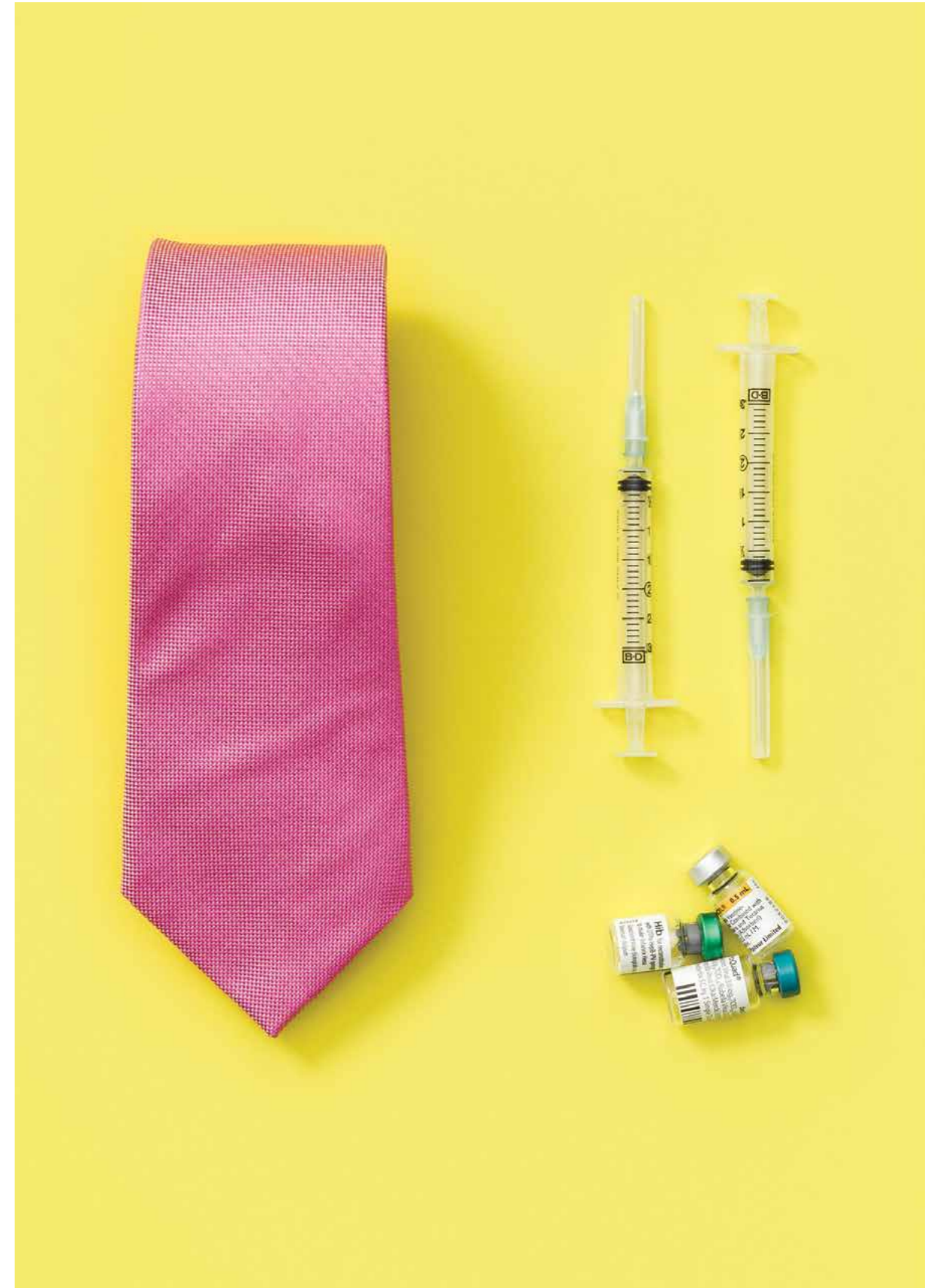
David Francis  
Partner

Dated at Adelaide this 31<sup>st</sup> day of August 2022



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- ▶ Advisors
- ▶ Accountants
- ▶ Auditors







# ANNUAL REPORT 2021-22



## ERA WATER ANNUAL REPORT 2021-22

### ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

*We acknowledge that the land upon which ERA Water conducts its operations and meets is the traditional land of the Kurna People and that we respect their spiritual relationship with their country. We also acknowledge the Kurna people as the custodians of the Adelaide region and that their cultural and heritage beliefs are still as important to the Kurna people today. We pay respect to the cultural authority of Aboriginal people visiting or attending from other areas of South Australia and Australia.*

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## PRESIDING MEMBER'S REPORT

I was pleased to be appointed by the three Constituent Councils to chair the Board of ERA Water from mid July 2021 and thank them for showing confidence in me for this important role.

The concept of a scheme to harvest stormwater for irrigation purposes comes from the period of the millennium drought in the early 2000's when severe water restrictions were in place for several years. The period and intensity of that drought impacted heavily on public open spaces such as parks, gardens, and sportsgrounds in the three Council areas. Capturing, cleaning, and storing stormwater in above ground tanks and the aquifer was pursued as a form of insurance against similar impacts with future droughts. Other Councils in Adelaide have implemented similar schemes, some at the time of the millennium drought and some before that time.

Any entity involved in stormwater harvesting will have its challenges and that has been the case with ERA Water. It has taken a lot of work by the three Councils and previous Boards and their staff to design, construct, and implement the scheme. We are in the early years of operating the scheme which has effectively been operational for two full financial years. Experience with similar schemes indicates that they take 5-10 years to reach 'maturity' in their operations, as both customer demand and network capacity grows (source: [Managed aquifer recharge schemes in the Adelaide Metropolitan Area](#), DEWNR SA 2017).

It is easy to lose sight of why the scheme was put in place with the drought now just a memory. The Board's Charter makes it clear that the scheme is intended to "maximise economic, environmental and social benefits to the community by developing and implementing innovative water management principles and techniques". While those benefits are discussed in general terms, the Board's new strategic plan calls for them to be identified and quantified where possible. In any event, we know that there will be more droughts in the future with predictions of climate change leading to drier conditions overall for Adelaide. I and the other Board members see the ERA Water scheme as an important part of responding to those conditions with the benefit of a distribution system of irrigation pipes across the three Council areas to take water to public open spaces, as well as the harvesting, cleaning, and storage facilities.

I thank the other Board members, our previous General Manager Wally Iasiello, current Acting General Manager Terry Sutcliffe, and business services advisor Michael Richardson of BRM Advisory for their enthusiastic dedication to getting the best outcomes from ERA Water for the Constituent Councils and their communities.

JEFF TATE  
ERA WATER PRESIDING MEMBER

## GENERAL MANAGER'S REPORT

The 2021-2022 Financial Year has been focused on reviewing and re-building with an objective of ensuring that ERA Water is on an improved, sustainable, footing for the years ahead.

Mr Jeff Tate was appointed as Independent Chairperson of the ERA Water Board in July 2021. Mr Wally Iasiello was appointed as interim General Manager in April 2021 pending appointment of a General Manager. Mr Terry Sutcliffe was subsequently appointed as Acting General Manager commencing in January 2022.

To provide a foundation for the direction of ERA Water and future decision making, a revised Strategic Plan 2022-2025 was adopted by the Board and approved by the Constituent Councils.

Consistent with the Strategic Plan, during the year a review of the financial sustainability of ERA Water was undertaken by the Board and Management, in recognition that the operations of ERA Water are not yet at a point of long term financial sustainability without the continuing support of Constituent Councils.

In order to improve financial sustainability, during the course of the year the ERA Water Board proposed and the Constituent Councils approved an initial capital injection for the 2022-2023 financial year to enable identification of options to enhance the operations of the scheme and to identify options for water supply, and the development of business cases for the options. The business cases will then be used as a basis for decision making for project prioritisation and funding for subsequent budgets.

Whilst the financial stability of the operations of ERA Water is critical, it is also important to recognise the environmental and social dividends that the ERA Water scheme brings. The ERA Water MAR scheme provides a sustainable source of irrigation water reducing demand on potable water supplies, including the River Murray, and for use during drought conditions to ensure that public spaces remain green, usable and of high amenity. This in turn has benefits in reducing heat island effects in comparison to dry reserve areas in times of drought. There is also significant community benefit in having access to high quality and fit-for-purpose open spaces, including reserves and sports grounds.

The capacity of the MAR scheme continued to grow, along with growth in customer demand primarily driven by Constituent Councils. The volume of water harvested, injected into the aquifer, and extracted increased relative to 2020-21. The volume of water injected to the aquifer increased by 35% (from 203ML to 274.5ML) and water extracted from the aquifer increased by 17% (from 186.3ML to 218.1ML). There has also been a significant increase in the water balance – the accumulated reserve of water held in the aquifer - from 250.8ML to 525.3ML, a large part of which is as a result of a one-off licence allowance by the Department of Environment and Water to not account for extraction during the 2021-22 year whilst the new Adelaide Plains Water Allocation Plan was being introduced. This significant water balance provides a buffer for times of drought where seasonal capacity to harvest stormwater for injection is exceeded by water demand for irrigation.

The volume of water harvested and injected for later extraction is below the ERA Water target of 370ML of consumption per annum. This target has been set by the Board as a cash break-even point on the basis of current costs and pricing, and is also reflective of the ERA Water scheme not yet being at 'maturity'.

The continued focus for ERA Water in future years will be the identification of opportunities for growth in water demand and thereby sales, and growth in supply to meet demand, underpinned by robust business cases. The regulatory environment is also changing with the introduction of the Adelaide Plains Water Allocation Plan on 1 July 2022, which presents both risks and opportunities for ERA Water. ERA Water's business environment continues to be challenging, and there is a strong focus on delivering the outcomes in the Strategic Plan 2022-2025.

TERRY SUTCLIFFE  
ERA WATER ACTING GENERAL MANAGER

## ABOUT ERA WATER

ERA Water Regional Subsidiary (ERA Water) is a regional subsidiary of the Constituent Councils established on 21 July 2015 under Section 43 of the *Local Government Act 1999*. Its Charter provides for the supply of recycled urban storm water on behalf of its Constituent Councils in the eastern suburbs of Adelaide, South Australia.

## THE CONSTITUENT COUNCILS

The Constituent Councils of ERA Water are:

- The Corporation of the Town of Walkerville
- The City of Norwood, Payneham & St Peters
- The City of Burnside.

## PURPOSE

ERA Water was established as an outcome of the Waterproofing Eastern Adelaide Project (Project), funded by the Constituent Councils which were supported through funding from the Australian Government's National Urban Water and Desalination Plan, and the Adelaide and Mount Lofty Ranges Natural Resources Management Board (now Green Adelaide Landscape Board).

ERA Water's current prime function is to manage a water recycling scheme which captures, treats and delivers stormwater for irrigation purposes to the Constituent Councils and other customers, which makes a significant contribution to the protection of Adelaide's environment, and which reduces the reliance of Adelaide upon water from the Murray River. The scheme included the establishment of wetlands and biofilters, aquifer recharge and recovery infrastructure, pipeline installations and water storage facilities and utilises a process known as Managed Aquifer Recharge and Recovery (MAR) - a system of harvesting, treating and injecting the cleaned water into aquifers for later extraction and use for irrigation.

The scheme comprises two treatment sites (which were modelled to be capable of harvesting 600 ML of stormwater per annum and yielding for use 458 ML of water per annum) as well as 46km of distribution pipe network covering each of the three Constituent Council areas, plus a site in each of the City of Port Adelaide Enfield and the City of Campbelltown areas. The distribution network is designed to deliver water to Constituent Council reserves as well as to other potential customers in these areas and beyond (see page 12 showing a plan of the ERA Water network).

The ERA Water scheme was designed to ultimately produce 458 ML per annum of water for sale to customers of which a minimum of 204.7 ML per annum is committed to the three Constituent Councils. An additional 253.3 ML per annum is forecast to be sold to other customers when identified and to Constituent Councils as growth in their water demand occurs.

Noting the original ERA Water scheme modelled design objectives, operational experience indicates that the current scheme extent and capacity will not be able to achieve modelled outcomes. This is not unusual with MAR schemes, and is compounded in ERA Water's case by previous decisions to not proceed with some elements of the original scheme in the pursuit of cost savings (such as a second UV injection filter, balancing storage, and injection/extraction wells) limiting the capacity of the scheme.

Notwithstanding the scheme's current limitations, it has delivered significant community benefit through the capacity for it to provide a cost-effective water supply to maintain the high standard of public open space and playing fields. This has both on-going social and environmental benefits, which will be heightened during times of drought and constrained water supply from other sources by enabling these green spaces to be maintained to a consistently high standard.

## CHARTER

The Charter for ERA Water was approved by the Minister for Local Government on 21 July 2015. The Charter sets out the responsibilities of ERA Water including its governance, financials and its responsibilities to the Constituent Councils. The Charter is due for review in 2023-24, but it has also been recommended to the Board by the Audit Committee that the Charter be reviewed earlier, in 2022-23.

The Charter sets the Objects and Purposes of ERA Water as:

- to implement, oversee and manage the Project;
- to develop, implement, oversee and manage practical solutions to provide water supply diversity within and outside the Region;
- to supply water to the Constituent Councils and other persons for irrigation purposes within and outside the Region except that priority shall be given to the supply of water for irrigation within the Region;
- to manage and oversee the distribution of water captured as part of the Project;
- to provide strategic direction for the Project;
- to fund, lease or own physical infrastructure required to undertake the Project;
- to meet all legislative requirements for the Subsidiary;
- to be responsible for the ongoing maintenance, replacement and other capital requirements of all physical infrastructure owned by the Subsidiary;
- to utilise proven water management planning principles and technologies;
- to manage, operate and control the necessary infrastructure for the Project;
- to maximise economic, environmental and social benefits to the community by developing and implementing innovative water management principles and techniques;
- to identify, develop and implement water recycling and supply opportunities for the Constituent Councils;
- to provide technical and other expert services and advice to the Constituent Councils in the area of water management and recycling including identifying emerging issues and opportunities;
- to represent the Constituent Councils and liaise with State government regarding the implementation or alteration of legislation in relation to water and licensing;
- to be financially self-sufficient as far as possible.



## GOVERNANCE

### BOARD OF MANAGEMENT

ERA Water is governed by a Board of Management composed of an Independent Chairperson and a representative from each Constituent Council as shown in the Table below. The Board held seven regular meetings and four special meetings during the 2021-22 financial year. The table below details Board Member attendance for all meetings.

	Member	
Independent Chairperson	Jeff Tate	10
<i>(Noting that the first meeting of the financial year was held prior to Mr. Tate's commencement)</i>		
City of Burnside	Chris Cowley, CEO	11
City of Norwood Payneham and St Peters	Cr John Minney	10
Corporation of the Town of Walkerville	Cr MaryLou Bishop	11

Regular Meetings of the Board were held on the following dates:

- 1 July 2021
- 23 September 2021
- 4 November 2021
- 16 December 2021
- 20 January 2022
- 17 March 2022
- 19 May 2022

Special Meetings of the Board were held on the following dates:

- 20 August 2021
- 5 January 2022
- 10 May 2022
- 23 June 2022

## CONFIDENTIALITY

During the 2021-22 financial year, the Board considered reports of a confidential nature at two meetings where it was necessary to exclude the public from discussion. The table below identifies the grounds on which the Board made this determination.

### Local Government Act 1999

Description	Number times used
90(3)(a) Information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);	1
90(3)(d) Information relating to commercial information of a confidential nature (not being a trade secret); 90(3)(k) Tenders for the supply of goods, the provision of services or the carrying out of works;	1

## FREEDOM OF INFORMATION

No requests were received under the *Freedom of Information Act 1991* during the 2021-22 financial year.

## STAFFING STRUCTURE

The Board employs an Acting General Manager. Wally Iasiello was appointed as General Manager from 27 April 2021, and upon his resignation Terry Sutcliffe was appointed as Acting General Manager on 31 January 2021.

No additional staff were employed during the year.

## SUPPORT FROM CONSTITUENT COUNCILS

The Town of Walkerville continued to provide ERA Water with Board secretarial and executive support functions and services throughout the 2021-22 financial year.

The City of Burnside contributed to accounting and IT support during the year.

The City of Norwood Payneham & St Peters provided office accommodation and IT support for the Acting General Manager.

## FINANCIAL MATTERS

### FY2022 BUDGET and LONG TERM FINANCIAL PLAN

The FY2021-22 Budget and Long Term Financial Plan (LTFP) for ERA Water were adopted by the Constituent Councils, and subsequently approved by the Board, in accordance with the procedures and requirements under the ERA Water Charter.

The audited General Purpose Financial Statements form an attachment to the Annual Report.

### AUDIT COMMITTEE

The ERA Water Audit Committee held four meetings in the 2021-22 financial year. The work of the Committee over the past financial year has included:

- reviewing ERA Water’s audited Financial Statements and considering external audit matters
- reviewing 2021-22 quarterly budget reviews
- reviewing the draft 2022-23 Budget
- reviewing a recapitalisation proposal from the Board
- review of the draft Strategic Plan 2022-2025
- providing recommendations on governance policy matters
- regularly reviewing the risk register
- reviewing and recommending to the Board Terms of Reference for the Audit Committee

The Audit Committee Members in 2019-20 were:

	Meetings Attended
• Michael Parkinson (Chairperson)	4
• Brigid O’Neill	4
• Cr Grant Piggott	2

Meetings were held on the following dates:

- 26 August 2021
- 16 December 2021
- 17 March 2022
- 15 June 2022

### FINANCIAL STATEMENTS

The Audited Financial Statements for the year ending the 30 June 2022 are provided as an attachment to the Annual Report and show an Operating Deficit of \$642,529 (2020-21 \$981,605) and Total Council Equity of \$4,909,850 (2020-21 \$5,552,379).

Total income was \$747,963 (2020-21 \$656,791) and total expenses \$1,390,492 (2020-21 \$1,638,395).

### FINANCIAL MANAGEMENT AND STRATEGIC SUPPORT

BRM Advisory continued to provide Financial and Strategic Management support to the Board and General Manager.

## OPERATIONS AND MAINTENANCE

Operational management of the ERA Water network has been undertaken by Mark Millington as external operations contractor since November 2020. Engineering consultants WGA continue to provide advice and operational support, including support with licence compliance reporting.

At the end of the financial year 274.5ML from the scheme’s two harvesting sites in Third Creek and Fourth Creek had been treated to the required standard and injected into the aquifer, and 218.1ML had been extracted from the aquifer for distribution to the Constituent Councils and third parties for irrigation. The total volume of metered water supplied to Constituent Councils and third parties, comprised of water extracted from the aquifer and water harvested, treated and directly distributed (without injection into the aquifer), was 253ML.

In addition, as the amount of water injected into the aquifer has been greater than the amount extracted since the start of the scheme, and the Department of Environment and Water determined not to account for extraction during the 2021-22 year whilst the new Adelaide Plains Water Allocation Plan was being introduced, a total of 525.3ML of water has now been ‘banked’ as the scheme’s water balance. The water balance can be drawn down in drought years when extraction exceeds injection.

Above average rainfall conditions (11.9 mm above average - BOM site 203000) assisted harvesting and injection capacity. However in addition to total rainfall in any year, the ability to harvest and treat stormwater is impacted by the type of rain event. The ideal conditions for harvesting is for the catchment to get saturated by mid-June followed by regular low intensity rainfall in winter and spring. This ensures a steady flow of relatively clean water which is suitable for harvesting and injecting into the aquifer.

Maintenance requirements have included a series of pump repairs and replacements due to damage from contaminants in the network, with a resultant budget impact, which is not uncommon in the early phases of operation of such schemes. The ERA Water MAR scheme continues to require active monitoring and management by the Operations Contractor to optimise the performance of the scheme.

### INJECTION AND EXTRACTION DATA

YEAR	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Ext	0.0	3.9	19.1	83.6	186.3	218.1
Inj	0.0	5.6	97.3	237.9	203.0	274.5
<b>Water Balance</b>	<b>0.0</b>	<b>1.6</b>	<b>79.8</b>	<b>234.0</b>	<b>250.8</b>	<b>525.3</b>



## REGULATORY FRAMEWORK

ERA Water operates within a regulated framework that require licences from the Environment Protection Agency (EPA) and from the Essential Services Commission South Australia (ESCOMSA), an Authorisation from the Department for Environment and Water (DEW) and Permits from the Green Adelaide Landscape Board.

The EPA Licence is to discharge stormwater to underground aquifers. There are a number of conditions attached to the licence including specifying criteria for water quality that have to be monitored on a continuous basis and have to be met to enable water to be injected into the aquifer. It also requires ERA Water to have a Managed Aquifer Recharge Risk Management Monitoring Plan (MARRMMP) which details amongst other things the sampling and testing regime for water quality monitoring as well as reporting requirements regarding injection and extraction data as well as annual reporting requirements. The MARRMMP submitted for 2021-22 did not identify any breaches of water quality requirements through regular water quality monitoring undertaken, with water quality within the specified criteria for turbidity, electrical conductivity, and pH.

The ESCOSA Licence is a Water Industry Licence and is issued subject to a number of conditions including compliance with laws and industry codes and reporting to ESCOSA on compliance.

The Authorisation from DEW is to be able to take water from the Central Adelaide Prescribed Wells Area. The amount of water able to be taken is dependent on volume of water recharged over the life of the scheme minus any volume that was extracted during those years, or the authorised annual volumetric limit of 500ML (whichever is the lesser).

The permits from the Green Adelaide Landscape Board are for Water Affecting Activity and enabled ERA Water to construct infrastructure on Third and Fourth Creeks to enable water to be harvested to inject into the aquifer. The permits were issued with a number of conditions primarily to ensure there are no adverse environmental impacts.

## DISTRIBUTION NETWORK FOR ERA WATER SCHEME

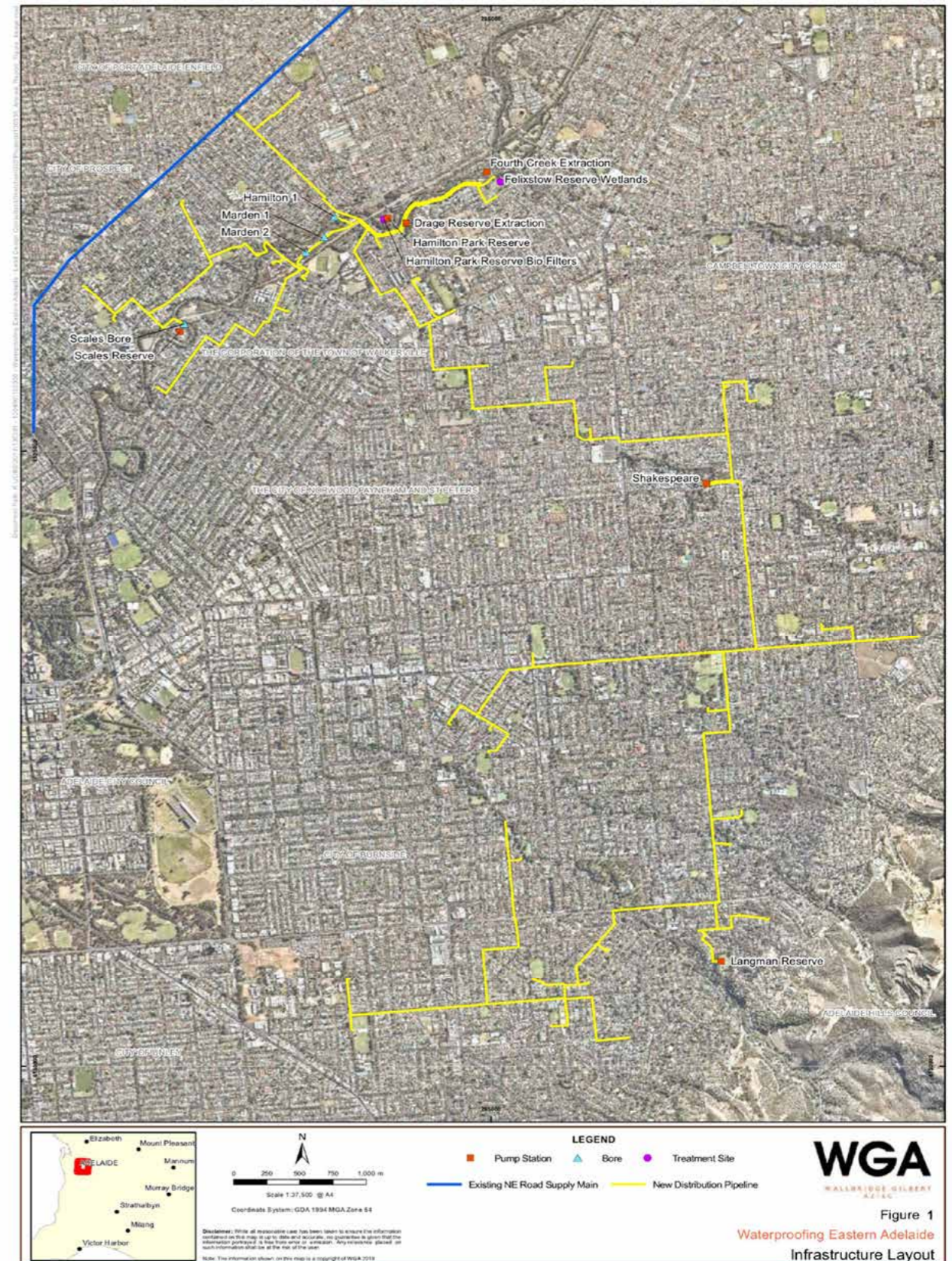






Photo: Felixstow Wetlands

# ERA Water Regional Subsidiary

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022

The Corporation of the Town of Walkerville  
The City of Norwood Payneham and St Peters  
The City of Burnside

## ERA Water Regional Subsidiary

General Purpose Financial Statements  
for the year ended 30 June 2022

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ERA Water Regional Subsidiary

General Purpose Financial Statements  
for the year ended 30 June 2022

Certification of Financial Statements

We have been authorised by ERA Water Regional Subsidiary 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 ERA Water Regional Subsidiary's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year,
- internal controls implemented by ERA Water Regional Subsidiary provide a reasonable assurance that ERA Water Regional Subsidiary's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect ERA Water Regional Subsidiary's accounting and other records.



Terry Sutcliffe  
Acting General Manager



Jeff Tate  
Chairperson

Date: 15 SEPTEMBER 2022

ERA Water Regional Subsidiary

Statement of Comprehensive Income  
for the year ended 30 June 2022

\$	Notes	2022	2021
<b>Income</b>			
User Charges	2a	731,967	613,297
Investment Income	2b	15,996	14,574
Reimbursements	2c	-	28,916
Other Income	2d	-	4
<b>Total Income</b>		<b>747,963</b>	<b>656,791</b>
<b>Expenses</b>			
Employee Costs	3a	103,544	103,381
Materials, Contracts & Other Expenses	3b	489,142	710,979
Depreciation, Amortisation & Impairment	3c	468,775	462,482
Finance Costs	3d	329,031	361,553
<b>Total Expenses</b>		<b>1,390,492</b>	<b>1,638,395</b>
<b>Operating Surplus / (Deficit)</b>		<b>(642,529)</b>	<b>(981,605)</b>
Amounts Received Specifically for New or Upgraded Assets		-	-
<b>Net Surplus / (Deficit)</b>		<b>(642,529)</b>	<b>(981,605)</b>
<b>Total Comprehensive Income</b>		<b>(642,529)</b>	<b>(981,605)</b>

ERA Water Regional Subsidiary

Statement of Financial Position  
for the year ended 30 June 2022

\$	Notes	2022	2021
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	4a	175,282	106,205
Trade & Other Receivables	4b	59,649	65,497
Prepayments		8,227	7,874
<b>Subtotal</b>		<b>243,158</b>	<b>179,576</b>
<b>Total Current Assets</b>		<b>243,158</b>	<b>179,576</b>
<b>Non-Current Assets</b>			
Other Non-Current Assets	5	20,141,187	20,573,300
<b>Total Non-Current Assets</b>		<b>20,141,187</b>	<b>20,573,300</b>
<b>TOTAL ASSETS</b>		<b>20,384,345</b>	<b>20,752,876</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	6a	173,918	150,764
Provisions	6c	577	1,231
<b>Subtotal</b>		<b>174,495</b>	<b>151,995</b>
<b>Total Current Liabilities</b>		<b>174,495</b>	<b>151,995</b>
<b>Non-Current Liabilities</b>			
Borrowings	6b	15,300,000	15,048,502
<b>Total Non-Current Liabilities</b>		<b>15,300,000</b>	<b>15,048,502</b>
<b>TOTAL LIABILITIES</b>		<b>15,474,495</b>	<b>15,200,497</b>
<b>Net Assets</b>		<b>4,909,850</b>	<b>5,552,379</b>
<b>EQUITY</b>			
Accumulated Surplus		4,909,850	5,552,379
<b>Total Council Equity</b>		<b>4,909,850</b>	<b>5,552,379</b>

ERA Water Regional Subsidiary

Statement of Changes in Equity  
for the year ended 30 June 2022

\$	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
<b>Balance at the end of previous reporting period</b>		5,552,379	-	-	<b>5,552,379</b>
<b>Restated Opening Balance</b>		<b>5,552,379</b>	-	-	<b>5,552,379</b>
<b>a. Net Surplus / (Deficit) for Year</b>		(642,529)	-	-	<b>(642,529)</b>
<b>b. Other Comprehensive Income</b>		-	-	-	-
<b>Other Comprehensive Income</b>		-	-	-	-
<b>Total Comprehensive Income</b>		<b>(642,529)</b>	-	-	<b>(642,529)</b>
<b>c. Transfers between Reserves</b>		-	-	-	-
<b>Balance at the end of period</b>		<b>4,909,850</b>	-	-	<b>4,909,850</b>

ERA Water Regional Subsidiary

Statement of Changes in Equity  
for the year ended 30 June 2021

\$	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
<b>2021</b>					
<b>Balance at the end of previous reporting period</b>		6,533,983	-	-	<b>6,533,983</b>
<b>Restated Opening Balance</b>		<b>6,533,983</b>	-	-	<b>6,533,983</b>
<b>a. Net Surplus / (Deficit) for Year</b>		(981,605)	-	-	<b>(981,605)</b>
<b>b. Other Comprehensive Income</b>		-	-	-	-
<b>Other Comprehensive Income</b>		-	-	-	-
<b>Total Comprehensive Income</b>		<b>(981,605)</b>	-	-	<b>(981,605)</b>
<b>c. Transfers between Reserves</b>		-	-	-	-
<b>Balance at the end of period</b>		<b>5,552,379</b>	-	-	<b>5,552,379</b>



ERA Water Regional Subsidiary

Statement of Cash Flows  
for the year ended 30 June 2022

\$	Notes	2022	2021
<b>Cash Flows from Operating Activities</b>			
<u>Receipts</u>			
User Charges		712,070	580,773
Investment Receipts		14,571	14,574
Reimbursements		2,225	28,916
Other Receipts		-	4
<u>Payments</u>			
Payments to Employees		(106,242)	(102,905)
Payments for Materials, Contracts & Other Expenses		(431,324)	(790,891)
Finance Payments		(329,031)	(364,902)
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>(137,731)</b>	<b>(634,431)</b>
<b>Cash Flows from Investing Activities</b>			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		-	-
<u>Payments</u>			
Expenditure on New/Upgraded Assets		(44,691)	(391,131)
<b>Net Cash provided by (or used in) Investing Activities</b>	7	<b>(44,691)</b>	<b>(391,131)</b>
<b>Cash Flows from Financing Activities</b>			
<u>Receipts</u>			
Proceeds from Borrowings		251,498	984,899
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>251,498</b>	<b>984,899</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>69,077</b>	<b>(40,663)</b>
plus: <b>Cash &amp; Cash Equivalents at beginning of period</b>	7	106,205	146,868
<b>Cash &amp; Cash Equivalents at end of period</b>	7	<b>175,282</b>	<b>106,205</b>
<b>Total Cash, Cash Equivalents &amp; Investments</b>		<b>175,282</b>	<b>106,205</b>

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Contents of the Notes accompanying the Financial Statements

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## ERA Water Regional Subsidiary

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies

ERA Water is a Local Government Authority Section 43 Regional Subsidiary under the control of the Corporation of the Town of Walkerville, the City of Norwood, Payneham & St Peters and the City of Burnside. The principal accounting policies adopted by ERA Water Regional Subsidiary (ERA Water) in the preparation of these 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 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 Going Concern Basis

The Authority has an operating loss for FY2022 and the 10-year Long Term Financial Plan indicates that its operations are financially unsustainable without the support of its Constituent Councils.

The board of management notes that the authority has borrowings that it will continue to manage. The authority has a statutory guarantee from its member councils to meet all of its financial obligations and accordingly has prepared their financials on a going concern basis.

###### 1.3 Historical Cost Convention

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

###### 1.4 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 ERA Water'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.

###### 1.5 Economic Dependency

Per Section 5.2 of the Authority's Charter, there may be a requirement for additional financial contributions to be made by Constituent Councils if there is insufficient working capital available to meet ERA Water's financial obligations into the future. The Authority may be reliant on this additional financial support being provided to enable it to continue to operate on a going concern basis.

###### 1.6 Rounding

All amounts in the financial statements have been rounded to the nearest Dollar.

##### 2 The Local Government Reporting Entity

ERA Water is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 175 The Parade, Norwood SA 5067.

##### 3 Income Recognition

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

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes.

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

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 8.

##### 5 Infrastructure, Property, Plant & Equipment

###### 5.1 Initial Recognition

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

## ERA Water Regional Subsidiary

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies (continued)

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

###### 5.2 Materiality

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

###### 5.3 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 ERA Water, best reflects the consumption of the service potential embodied in those assets.

###### 5.4 Impairment

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

###### 5.5 Borrowing Costs

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

###### 5.6 Connection Costs

In previous reporting periods, expenditure relating to direct connections to a number of reserves was expensed on the basis that the infrastructure for the most part sits on customer land. Despite connection infrastructure sitting on customer land, ERA Water has certain responsibilities in relation to the future upkeep, maintenance and renewal of connection infrastructure. Accordingly, there is an

argument that costs which were expensed in previous reporting periods should have been capitalised.

During FY2023, ERA Water will undertake a review of previously expensed connection costs to determine if they meet the definition of an asset and to consider whether or not they should be retrospectively capitalised.

##### 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.

###### 6.2 Payments Received in Advance & Deposits

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

##### 7 Borrowings

Borrowings are 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".

In line with AASB 101, the disclosure of all CAD facility loan balances in the current financial year and comparative figures were reclassified from current liabilities to non-current liabilities as there is no expectation these facilities will be repaid in the next 12 months.

##### 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.

###### 10 Provisions for Reinstatement, Restoration and Rehabilitation



## ERA Water Regional Subsidiary

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies (continued)

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Significant uncertainty exists in the estimation of the future restoration and/or closure costs and accordingly, no provisions for such costs have been made at this time.

#### 11 Construction Contracts

Construction works undertaken by ERA Water for third parties are generally on an agency basis where the third party reimburses ERA Water for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

#### 13 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.

#### (14) New accounting standards and UIG interpretations

In the current year, ERA Water reviewed all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period and have found none requiring adoption. ERA Water has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

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

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

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

- AASB 2014-10 Sale or Contribution of Assets between and Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

#### 16 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.

#### 17 Disclaimer

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

## ERA Water Regional Subsidiary

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

#### Note 2. Income

\$	Notes	2022	2021
<b>(a). User Charges</b>			
Water Sales including annual supply charges		731,967	613,297
<b>Total User Charges</b>		<b>731,967</b>	<b>613,297</b>
<b>(b). Investment Income</b>			
Interest Income		77	5
LGFA distribution		15,919	14,569
<b>Total Investment Income</b>		<b>15,996</b>	<b>14,574</b>
<b>(c). Reimbursements</b>			
Reserve connection costs reimbursed		-	28,916
<b>Total Reimbursements</b>		<b>-</b>	<b>28,916</b>
<b>(d). Other Income</b>			
Insurance Claim		-	4
<b>Total Other Income</b>		<b>-</b>	<b>4</b>

#### Note 3. Expenses

##### (a). Employee Costs

Salaries and Wages	93,574	95,478
Movement in Leave Provision	(654)	476
Superannuation	10,624	7,427
<b>Total Operating Employee Costs</b>	<b>103,544</b>	<b>103,381</b>

##### (b). Materials, Contracts and Other Expenses

Auditor's Remuneration		
- Auditing the Financial Reports	6,363	6,200
Electricity	102,981	90,789
Insurance	40,524	40,955
Maintenance and Repairs	224,885	334,822
Professional Services	72,546	64,011
Connection Costs	-	54,171
Other	41,843	120,032
<b>Total Materials, Contracts and Other Expenses</b>	<b>489,142</b>	<b>710,979</b>

##### (c). Depreciation, Amortisation and Impairment

Depreciation	468,775	462,482
<b>Total Depreciation, Amortisation and Impairment</b>	<b>468,775</b>	<b>462,482</b>

##### (d). Finance Costs

Interest Expense	329,031	361,553
<b>Total Finance Costs</b>	<b>329,031</b>	<b>361,553</b>

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

\$ Notes 2022 2021

Note 4. Current Assets

(a). Cash & Cash Equivalents

Cash at Bank	145,129	92,048
LGFA Council Deposits - 24HR Mthly	30,153	14,157
<b>Total Cash &amp; Cash Equivalents</b>	<b>175,282</b>	<b>106,205</b>

(b). Trade & Other Receivables

Trade debtors	43,116	25,666
GST Receivable	16,533	39,831
<b>Total Trade &amp; Other Receivables</b>	<b>59,649</b>	<b>65,497</b>

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 5. Non-Current Assets

\$	as at 30/6/2021			Asset Movements during the Reporting Period		as at 30/6/2022		
	Cost	Acc. Dep'n	Written Down Value	New / Upgrade	Depreciation	Cost	Acc. Dep'n	Written Down Value
Civil Assets	13,350,188	554,374	12,795,814	1,831	220,365	13,352,019	774,739	12,577,280
Electronic Assets	1,316,245	112,060	1,204,185	-	43,378	1,316,245	155,438	1,160,807
Instrumentation & Control Assets	273,039	40,209	232,830	31,921	19,073	304,960	59,282	245,678
Mechanical Assets	2,272,180	292,030	1,980,150	2,910	113,621	2,275,090	405,651	1,869,439
Sunk Construction Costs	4,346,233	160,397	4,185,836	-	62,089	4,346,233	222,486	4,123,748
Information Technology	1,454	414	1,040	-	291	1,454	705	748
Water Treatment Equipment	199,170	25,725	173,445	-	9,958	199,170	35,683	163,487
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>	<b>21,758,509</b>	<b>1,185,209</b>	<b>20,573,300</b>	<b>36,662</b>	<b>468,775</b>	<b>21,758,509</b>	<b>1,653,984</b>	<b>20,141,187</b>
<b>Comparatives</b>	<b>21,367,378</b>	<b>722,725</b>	<b>20,644,653</b>	<b>391,131</b>	<b>462,482</b>	<b>21,758,509</b>	<b>1,185,209</b>	<b>20,573,300</b>

Disclosure Note:

During FY2023, ERA Water will be undertaking its first review of the fair value of its asset base and accordingly next year we would expect all asset classes will be revalued. As referenced in Note 1 (5.6), ERA Water will also be undertaking a review of historical connection costs which were previously expensed to determine if some of these costs meet the definition of an asset and accordingly, whether or not they should be retrospectively reclassified as an asset.



ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 6. Liabilities

\$	Notes	2022		2021	
		Current	Non Current	Current	Non Current
<b>(a). Trade and Other Payables</b>					
Trade and Other Payables		78,137	-	39,463	-
Accrued Expenses - Finance Costs		87,662	-	89,086	-
Accrued Expenses - Other		6,325	-	18,377	-
Accrued Expenses - Employment liabilities		1,794	-	3,838	-
<b>Total Trade and Other Payables</b>		<b>173,918</b>	<b>-</b>	<b>150,764</b>	<b>-</b>

**(b). Borrowings**

Loans	-	15,300,000	-	15,048,502
<b>Total Borrowings</b>	<b>-</b>	<b>15,300,000</b>	<b>-</b>	<b>15,048,502</b>

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

	2022	2021
LGFA Cash Advance Debenture Facility	15,300,000	15,300,000
Undrawn balance	-	251,498

ERA's Maturity Date on current CAD facilities held is as follows:

Deal	Settlement	End Date
ERA Water CA 2 Cash Advance	1,000,000	15/03/2033
ERA 3 CAD	2,300,000	17/06/2034
ERA CAD	12,000,000	15/12/2031

Note: ERA Water has agreed to a recapitalisation proposal which has resulted in an equity injection of \$600,000 from Constituent Councils in FY2023 to ensure that ERA Water has sufficient capital to meet its future obligations, at least for a further 12 months.

**(c). Provisions**

Employee Entitlements	577	-	1,231	-
<b>Total Provisions</b>	<b>577</b>	<b>-</b>	<b>1,231</b>	<b>-</b>

Note 7. Reconciliation to Statement of Cash Flows

\$	2022	2021
----	------	------

**(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 Balance Sheet

Total Cash & Equivalent Assets	175,282	106,205
<b>Balances per Statement of Cash Flows</b>	<b>175,282</b>	<b>106,205</b>

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

<b>Net Surplus/(Deficit)</b>	<b>(642,529)</b>	<b>(981,604)</b>
Non-Cash Items in Income Statements		
Depreciation, Amortisation & Impairment	468,775	462,482
Net increase (decrease) in unpaid employee benefits	(653)	476
Non cash asset acquisitions	8,026	-
	<b>(166,381)</b>	<b>(518,646)</b>
<b>Add (Less): Changes in Net Current Assets</b>		
Net (Increase)/Decrease in Receivables	5,848	(32,524)
Net (Increase)/Decrease in Prepayments	(352)	6,454
Net Increase/(Decrease) in Trade & Other Payables	23,154	(89,715)
<b>Net Cash provided by (or used in) operations</b>	<b>(137,731)</b>	<b>(634,431)</b>

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 8. 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.

**Rates:**

All deposits are at call earning rates of 1.05% as at 30 June 2022.

**Carrying Amount:**

Approximates fair value due to the short term to maturity.

Receivables

**Accounting Policy:**

Initially recognised at fair value and subsequently measured at amortised cost.

**Terms & Conditions:**

Unsecured, and do not bear interest. At the balance date, ERA Water is not materially exposed to any individual debtor.

**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 ERA Water.

**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 and conditions**

Interest is charged at a range of both fixed and variable rates ranging from 1.66% to 2.6%

**Carrying Amount:**

Approximates fair value.

## ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

### Note 8. Financial Instruments

	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>2022</b>					
<b>Financial Assets</b>					
Cash & Equivalents	175,282	-	-	175,282	175,282
Receivables	59,649	-	-	59,649	59,649
<b>Total Financial Assets</b>	<b>234,931</b>	<b>-</b>	<b>-</b>	<b>234,931</b>	<b>234,931</b>
<b>Financial Liabilities</b>					
Trade and other payables	172,124	-	-	172,124	172,124
Non-Current Borrowings	-	-	15,300,000	15,300,000	15,300,000
<b>Total Financial Liabilities</b>	<b>172,124</b>	<b>-</b>	<b>15,300,000</b>	<b>15,472,124</b>	<b>15,472,124</b>
<b>2021</b>					
<b>Financial Assets</b>					
Cash & Equivalents	106,205	-	-	106,205	106,205
Receivables	65,497	-	-	65,497	65,497
<b>Total Financial Assets</b>	<b>171,702</b>	<b>-</b>	<b>-</b>	<b>171,702</b>	<b>171,702</b>
<b>Financial Liabilities</b>					
Payables	144,261	-	-	144,261	144,261
Non-Current Borrowings	-	-	15,048,502	15,048,502	15,048,502
<b>Total Financial Liabilities</b>	<b>144,261</b>	<b>-</b>	<b>15,048,502</b>	<b>15,192,763</b>	<b>15,192,763</b>

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

	30 June 2022		30 June 2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	2.46%	15,300,000	2.42%	15,048,502
		<b>15,300,000</b>		<b>15,048,502</b>

#### Financial Liabilities

Financial liabilities do not include employee benefits such as wages payable, superannuation payable, or income tax withheld.

#### 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 ERA Water.

#### 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 ERA Water is the carrying amount, net of any allowance for doubtful debts. All ERA Water investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government.

**Market Risk** is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of ERA Water'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 ERA Water 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. ERA Water also has available a borrowing facility that it can access.

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. At the balance date, ERA Water has a combination of variable and fixed rate facilities of varying maturities.

## ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

### Note 9. Uniform Presentation of Finances

	2022	2021
The following is a high level summary of both operating and capital investment activities of ERA Water prepared on a simplified Uniform Presentation Framework basis. All Councils and Subsidiaries in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
Income	747,963	656,791
less Expenses	(1,390,492)	(1,638,395)
<b>Operating Surplus / (Deficit)</b>	<b>(642,529)</b>	<b>(981,605)</b>
<b>less Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	468,775	462,482
Proceeds from Sale of Replaced Assets	-	-
<b>Subtotal</b>	<b>468,775</b>	<b>462,482</b>
<b>less Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets	(44,691)	(391,131)
Amounts Received Specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	-	-
<b>Subtotal</b>	<b>(44,691)</b>	<b>(391,131)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(218,445)</b>	<b>(910,254)</b>

### Note 10. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

#### POTENTIAL INSURANCE LOSSES

ERA Water insures against 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. ERA Water is not aware of any such insurance claims at the reporting date. Other potential claims not reported to ERA Water may have existed at reporting date.

#### PIPE REMEDIATION OR DAMAGE

ERA Water owns a network of pressurised underground pipes which could result in damage to public or private infrastructure in the event of failure. Further more, there may be long term remediation liabilities attached to some of ERA Water's pipeline assets. The cost of these potential liabilities cannot be reliably estimated and have not been included in these financial statements.

### Note 11. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Accordingly, the authorised for issue date is 15 September 2022.

ERA Water is unaware of any material or significant "non adjusting events" that should be disclosed.



ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 12. Expenditure Commitments

Capital Commitments

No known capital commitments exist at the balance date.

Other Expenditure Commitments

ERA Water has contracts in place with 3rd party contractors for business as usual operations and maintenance services.

Note 13. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

During financial year 2022, the Key Management Personnel of the Authority include Terry Sutcliffe, Wally Iasiello and the members of the ERA Water Board.

Members of the ERA Water Board:

- Jeff Tate (Chairperson)
- John Minney (Councillor - City of Norwood, Payneham and St Peters)
- MaryLou Bishop (Councillor - Corporation of the Town of Walkerville)
- Chris Cowley (CEO - City of Burnside)

General Manager(s):

- Wally Iasiello (former General Manager whose employment ceased on 31 January 2022).
- Terry Sutcliffe (current Acting General Manager)

In all, six persons were paid a total of \$115,544 of remuneration for services provided to ERA Water.

Key Management Personnel Remuneration	2022
Salaries, allowances & other short term benefits	115,554
Post-employment benefits	-
Long-term benefits	-
Termination benefits	-
<b>TOTAL</b>	<b>115,554</b>

Transactions with related parties:

The related parties disclosed below are equity owners of the Authority and are referred to as Constituent Councils. Constituent Councils have representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No single Constituent Council individually has control of ERA Water.

Amounts received from related parties:

Town of Walkerville provided ERA Water with Board and Audit Committee secretarial support and a location to hold ERA Water board meetings.  
City of Norwood Payneham & St Peters provided furnished office accommodation for ERA Water General Manager for the whole of the financial year.  
City of Burnside funded part of the cost of bookkeeping and financial management support provided to ERA Water by a third party.

There are no invoices that remain payable by related parties outside of ordinary trading terms.

\$	Sale of Water	outstanding from Related Parties	Description of Services Provided
<b>Related Party</b>			
Town of Walkerville	53,286	3,152	Water sales
City of Norwood, Payneham and St Peters	227,805	5,214	Water sales
City of Burnside	397,450	15,045	Water sales
<b>Total</b>	<b>678,541</b>	<b>23,411</b>	



ERA WATER REGIONAL SUBSIDIARY

GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of ERA Water Regional Subsidiary for the year ended 30 June 2022, the Council'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*.

  
Michael Parkinson  
ERA Water Audit Committee Chairperson

Date: 23 AUGUST 2022

  
Terry Sutcliffe  
Acting General Manager

Date: 23 AUGUST 2022

**Auditor's Independence Declaration under Section 22 of the Local Government  
(Financial Management) Regulations 2011 to the Eastern Region Alliance Water  
Regional Subsidiary**

I confirm that, for the audit of the financial statements of the Eastern Region Alliance Water Regional Subsidiary for the year ended 30 June 2021, 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*.



**JIM KEOGH**  
**PARTNER**

Signed on the 1<sup>st</sup> day of September 2022,  
at 214 Melbourne Street, North Adelaide, South Australia 5006



**ERA WATER REGIONAL SUBSIDIARY**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of ERA Water Regional Subsidiary for the year ended 30 June 2022, the Council'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*.

  
.....  
Chris Cowley  
**CHIEF EXECUTIVE OFFICER**  
**CITY OF BURNSIDE**  
Date: 18 August 2022





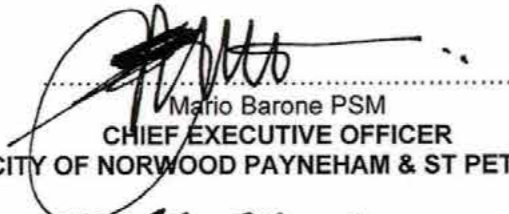
ERA WATER REGIONAL SUBSIDIARY

**GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of ERA Water Regional Subsidiary for the year ended 30 June 2022, the Council'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*.

  
Mario Barone PSM  
CHIEF EXECUTIVE OFFICER  
CITY OF NORWOOD PAYNEHAM & ST PETERS  
Date: 22. 08. 2022.



ERA WATER REGIONAL SUBSIDIARY

**GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2022**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of ERA Water Regional Subsidiary for the year ended 30 June 2022, the Council'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*.

  
Scott Reardon  
CHIEF EXECUTIVE OFFICER  
TOWN OF WALKERVILLE

Date: 18 August 2022

## INDEPENDENT AUDITOR'S REPORT

To the members of the Eastern Region Alliance Water Regional Subsidiary

### Opinion

We have audited the accompanying financial report of the Eastern Region Alliance Water Regional Subsidiary (the Entity), which comprises the Statement of Financial Position as at 30 June 2022, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Entity as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards.

### Basis for Opinion

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

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

### Emphasis of Matter

We draw attention to Note 1 regarding the Going Concern and Economic Dependency disclosure given the Authority's reliance on Constituent Council's ongoing financial support to ensure the Authority can meet its expected financial obligations. Our opinion is not modified in respect of this matter.

### Responsibility of the Board and Those Charged with Governance for the Financial Report

The Board is responsible for the preparation of the Entity's financial report in accordance with Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such controls as the Board determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity'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 management'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY



JIM KEOGH

Partner

Signed on the 19<sup>th</sup> day of September 2022,  
at 214 Melbourne Street, North Adelaide, South Australia 5006



# HIGHBURY LANDFILL AUTHORITY

## ANNUAL REPORT 2021 / 2022

### GOVERNANCE AND ADMINISTRATION

#### BOARD MEMBERS

- BURNSIDE**  
**Mr. Chris Cowley**  
 (Board Member)
- NORWOOD,  
 PAYNEHAM  
 & ST PETERS**  
**Cr John Minney**  
 (Board Member  
 and Chair)
- WALKERVILLE**  
**Mr. James Kelly**  
 (Board Member)
- INDEPENDENT  
 MEMBER—  
 AUDIT COMMITTEE**  
**Corinne Garret**

Walkerville Council appointed Mr James Kelly to replace Mr Ben Clark on the Board and Audit Committee of the Highbury Landfill Authority (HLA) during the year. TJH Management Services Pty Ltd continued to provide administration and management services to HLA.

The Highbury Landfill is governed by the South Australian Environment Protection Authority (SA EPA) as a contaminated site covered by the Environment Protection Act 1993. The Authority has an ongoing environmental duty to manage the site and ensure that it has minimal impact on the surrounding environment. The site has remained stable and within an acceptable risk profile during the year.

The landfill gas quality continues to degrade and McMahon Services Australia Pty Ltd through its sub-contractor Biogas Systems is contracted to manage the gas field and flare the landfill gas.

The accounting standards require Highbury to estimate the future costs over an initial period of at least 25 years to meet the legislative requirements of a closed landfill in South Australia. HLA is now 12 years into the post closure management period and the provision in the accounts is a net present value (NPV) calculation of the future cash outflows to manage the remaining 13 years.



**Torrens Road Entrance**

As recommended by the HLA audit committee the provision calculation assumptions are reviewed every three years. Golder carried out the review in the 20/21 year as part of the financial audit function and found the provision calculation reasonable.

An internal review of the provision calculation was undertaken this year by management and the cashflow assumptions where considered appropriate. The inflation projections where increased and the interest rates revised.

Dean Newbery is the external auditor for HLA and has been appointed to the 24/25 financial year.

#### SPECIAL POINTS OF INTEREST:

- The Risk Management Plan continued to be the measure of how the site was managed during the year.
- The board has noted that the Highbury landfill will have an impact on Member Council's future commitments to meet their carbon reduction targets. This may require the Board to again evaluate the feasibility of a Solar project on the site.



**Control panel of flare operating**



**The LoCal flare installed and operating at the Highbury landfill**



**CLOSURE & POST-CLOSURE MANAGEMENT**

The site continues to revegetate naturally and is maintained with annual spraying for noxious weeds and regular grass cutting and maintenance in accordance with the landfill closure plan. The Leachate pond is designed to collect leachate from the landfill gas collection infrastructure of pipes and wells in the winter months. This leachate then evaporates during the summer months.

The EPA has access to monthly reports on landfill gas extraction and monitoring. These reports show compliance with the risk profile for the site.



Leachate Pond

**FINANCIAL SUMMARY FOR THE YEAR ENDING 30 JUNE 2022**

Income Statement as at 30 June 2022

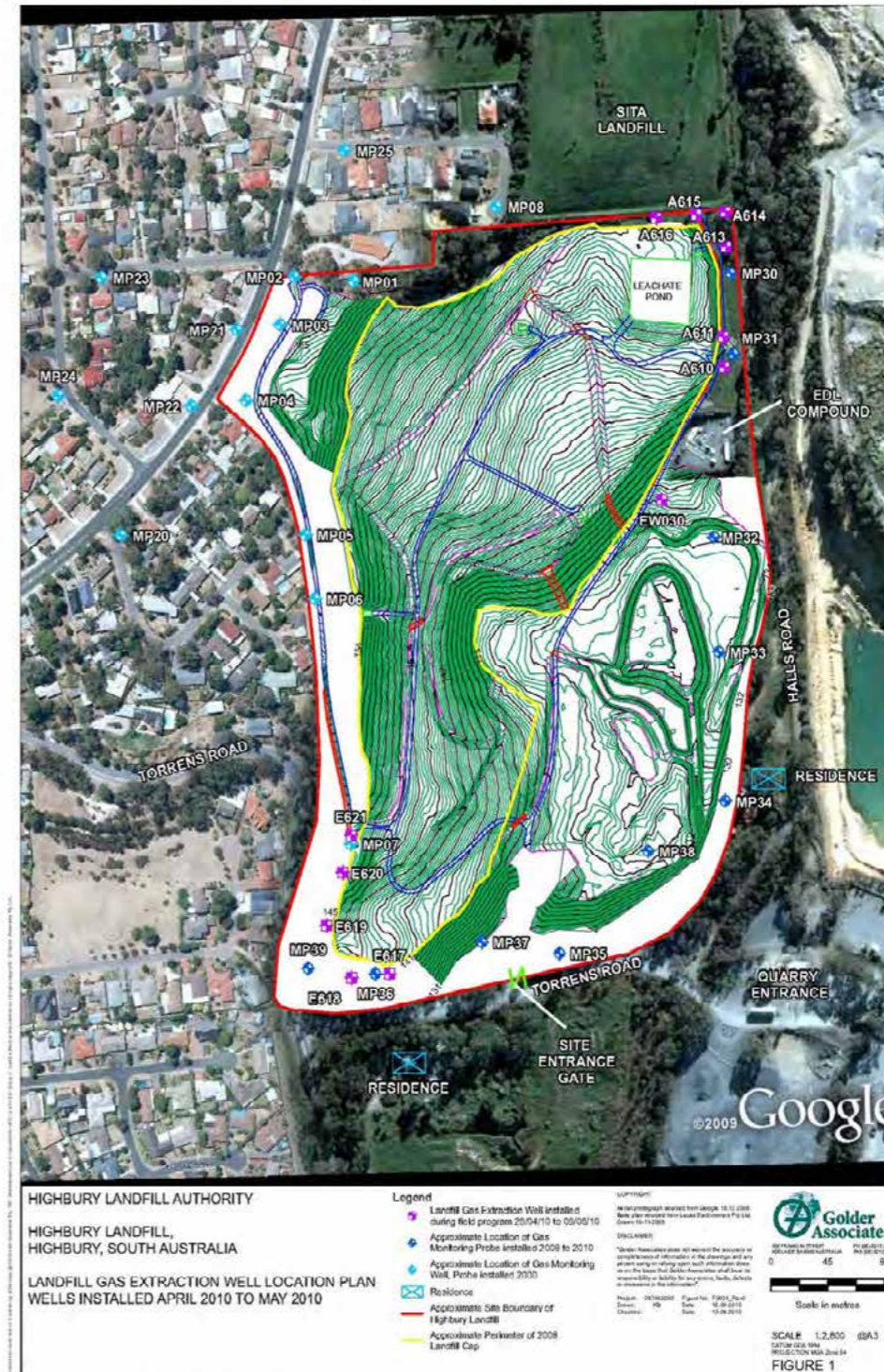
Statement of Financial Position as at 30 June 2022

	2022	2021		2022	2021
	\$	\$		\$	\$
<b>INCOME</b>			<b>CURRENT ASSETS</b>		
Interest Received	199	213	Cash & Cash Equivalents	216,772	108,078
Sundry Income	20,454	18,710	Trade & Other Receivables	25,031	22,282
Highbury Landfill Provision	457,724	391,241	<b>Total Current Assets</b>	<b>241,803</b>	<b>130,360</b>
<b>TOTAL REVENUE</b>	<b>478,377</b>	<b>410,163</b>			
<b>EXPENSES</b>			<b>NON-CURRENT ASSETS</b>		
Materials, contracts & other expenses	3,000	3,000	Infrastructure, Property, Plant	111,077	136,295
Depreciation, amortisation & impairment	25,218	25,218	<b>Total Non-Current Assets</b>	<b>111,077</b>	<b>136,295</b>
Finance Payments	5,514	6,491	<b>TOTAL ASSETS</b>	<b>352,880</b>	<b>266,655</b>
Highbury Closure Provision	0				
<b>TOTAL EXPENSES</b>	<b>33,732</b>	<b>34,709</b>	<b>CURRENT LIABILITIES</b>		
<b>OPERATING SURPLUS/ (DEFICIT)</b>	<b>444,645</b>	<b>375,454</b>	Trade and Other Payables	111,385	9,733
			Borrowings	27,554	26,549
			Provisions	204,952	244,702
			<b>Total Current Liabilities</b>	<b>343,891</b>	<b>280,984</b>
			<b>NON-CURRENT LIABILITIES</b>		
			Borrowings	104,913	132,467
			Provisions	2,142,546	2,736,319
			<b>Total Non-Current Liabilities</b>	<b>2,247,459</b>	<b>2,868,786</b>
			<b>TOTAL LIABILITIES</b>	<b>2,591,350</b>	<b>3,149,770</b>
			<b>NET ASSETS</b>	<b>(2,238,470)</b>	<b>(2,883,115)</b>
			<b>EQUITY</b>		
			Accumulated Deficit	(2,238,470)	(2,883,115)
			<b>TOTAL EQUITY</b>	<b>(2,238,470)</b>	<b>(2,883,115)</b>



Re-vegetation of the landfill

**AERIAL MAP OF LANDFILL GAS MONITORING LOCATIONS FOR THE HIGHBURY LANDFILL TO MONITOR COMPLIANCE WITH THE EPA LANDFILL LICENCE**



**LANDFILL GAS MANAGEMENT AT HIGHBURY**

- The plan opposite shows the network of monitoring bores to assist in managing landfill gas on the site.
- Boundary gas extraction bores have been established on the southern and eastern boundaries of the site.
- Landfill gas monitoring bores were monitored regularly during the year
- McMahons through their sub-contractor Biogas Systems extracted landfill gas from approximately 80 extraction bores located over the site and flared the landfill gas.
- The landfill gas quality and quantity are declining and is insufficient to generate green electricity so the gas is burnt to reduce greenhouse gas emissions.
- The ongoing flaring of the landfill gas ensures that the gas is controlled from the site to comply with the risk management plan.



## HIGHBURY LANDFILL AUTHORITY

### General Purpose Financial Reports for the year ended 30 June 2022

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## HIGHBURY LANDFILL AUTHORITY

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

#### CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2022 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.

  
Trevor Hockley  
CHIEF EXECUTIVE OFFICER

  
Cr John Minney  
CHAIRPERSON

Date: 8 September 2022

**HIGHBURY LANDFILL AUTHORITY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>INCOME</b>			
Interest Received	2	-	7
Sundry Income	2	20,454	18,710
LGFA Investment Income	2	199	206
Highbury Closure Provision	2	457,724	391,241
<b>Total Income</b>		<b>478,377</b>	<b>410,163</b>
<b>EXPENSES</b>			
Materials, contracts & other expenses	3	3,000	3,000
Depreciation, amortisation & impairment	3	25,218	25,218
Finance Payments		5,514	6,491
<b>Total Expenses</b>		<b>33,732</b>	<b>34,709</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>444,645</b>	<b>375,454</b>
Other Comprehensive Income		-	-
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>444,645</b>	<b>375,454</b>

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

**HIGHBURY LANDFILL AUTHORITY**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2022

	Notes	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	216,772	108,078
Trade & other receivables	4	25,031	22,282
<b>Total Current Assets</b>		<b>241,803</b>	<b>130,360</b>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	5	111,077	136,295
<b>Total Non-current Assets</b>		<b>111,077</b>	<b>136,295</b>
<b>Total Assets</b>		<b>352,880</b>	<b>266,655</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	6	111,385	9,733
Borrowings	6	27,554	26,549
Provisions	6	204,952	244,702
<b>Total Current Liabilities</b>		<b>343,891</b>	<b>280,984</b>
<b>Non-current Liabilities</b>			
Borrowings	6	104,913	132,467
Provisions	6	2,142,546	2,736,319
<b>Total Non-current Liabilities</b>		<b>2,247,459</b>	<b>2,868,786</b>
<b>Total Liabilities</b>		<b>2,591,350</b>	<b>3,149,770</b>
<b>NET ASSETS</b>		<b>(2,238,470)</b>	<b>(2,883,115)</b>
<b>EQUITY</b>			
Accumulated Surplus		(2,238,470)	(2,883,115)
<b>TOTAL EQUITY</b>		<b>(2,238,470)</b>	<b>(2,883,115)</b>

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



## HIGHBURY LANDFILL AUTHORITY

### STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2022

2022	Notes	Accumulated Surplus \$	TOTAL EQUITY \$
Balance at end of previous reporting period		(2,883,115)	(2,883,115)
<b>Net Surplus / (Deficit) for Year</b>		<b>444,645</b>	<b>444,645</b>
Member Council Contributions - Recurrent Funding of Provision			
- City of Burnside		100,812	100,812
-City of Norwood Payneham & St. Peters		80,714	80,714
-Corporation of the Town of Walkerville		18,474	18,474
<b>Balance at end of period</b>		<b>(2,238,470)</b>	<b>(2,238,470)</b>
<b>2021</b>			
Balance at end of previous reporting period		(3,458,569)	(3,458,569)
<b>Net Surplus / (Deficit) for Year</b>		<b>375,454</b>	<b>375,454</b>
Member Council Contributions - Recurrent Funding of Provision			
-City of Burnside		100,812	100,812
-City of Norwood Payneham & St. Peters		80,714	80,714
-Corporation of the Town of Walkerville		18,474	18,474
<b>Balance at end of period</b>		<b>(2,883,115)</b>	<b>(2,883,115)</b>

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

## HIGHBURY LANDFILL AUTHORITY

### STATEMENT OF CASH FLOWS for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Operating Receipts		35,358	46,384
Investment receipts		199	212
<u>Payments</u>			
Operating Payments to Suppliers		(184,063)	(171,500)
Finance payments		(5,716)	(6,685)
<b>Net Cash provided by (or used in) Operating Activities</b>	7	<b>(154,222)</b>	<b>(131,588)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Member Council Contributions		289,465	200,000
Proceeds from borrowings		-	-
<u>Payments</u>			
Repayments of borrowings		(26,549)	(25,580)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>262,916</b>	<b>174,420</b>
<b>Net Increase (Decrease) in cash held</b>		<b>108,694</b>	<b>42,832</b>
Cash & cash equivalents at beginning of period	7	108,078	65,246
<b>Cash &amp; cash equivalents at end of period</b>	7	<b>216,772</b>	<b>108,078</b>

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

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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.

Highbury Landfill Authority (the Authority) is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Member Councils and their respective percentages of equity are as follows:

Constituent Council	Equity Share %
City of Burnside	50.406%
City of Norwood Payneham & St Peters	40.357%
Corporation of the Town of Walkerville	9.237%

The financial report was authorised for issue by certificate under clause 11 of the *Local Government (Financial Management) Regulations 2011*.

The following is a summary of the material accounting policies adopted by the Authority in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

#### Basis of preparation

##### Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

#### Accounting Policies

##### (a) Competitive Neutrality

The Authority does not undertake any commercial (for profit) activities.

##### (b) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

##### Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the Board of the Authority to ensure it is not in excess of the recoverable amount from these assets.

#### Depreciation

The depreciable amount of all fixed assets including building and capitalised lease assets, is depreciated on a diminishing value basis over their useful lives commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Plant and equipment	20%
Flare	10%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

## Highbury Landfill Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

#### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

##### (c) 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).

##### (d) Cash And Cash Equivalents and other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition.

##### (e) Investments

Investments represent monies on deposit at twenty-four hour call and on fixed deposit for twelve months or less.

##### (f) Revenue

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

##### (g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

##### (h) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

##### (i) Critical Accounting Estimates and Judgments

The Authority evaluates 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 are based on current trends and economic data, obtained both externally and within the association.

#### Key assumptions from the provision calculated:

The provision provides for ongoing administrative costs to be paid per annum to recognise the costs associated with running the Authority and post closure obligations.

The provision has been calculated based on the assumption that the minimum requirements for ongoing operation of the flare will be met with gas collected.

The provision calculation was based on a 25 year period. This period may be required to be longer if the site poses unacceptable environmental risks.



**Highbury Landfill Authority**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2022**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**(j) Going Concern Basis**

The Board of Management of HLA notes the accumulated deficit of \$2,238,470. The Authority is required to manage the post-closure of the Highbury landfill and the Authority has a statutory guarantee from its Member Councils to meet all financial obligations and accordingly has prepared the financial statements on a going concern basis.

**(k) New Accounting Standards**

There were no new accounting standards implemented during the financial year. There are no proposed changes in future accounting standards, interpretations or guidance statements which are expected to have a material impact on the accounting policies of the Authority in future periods as at the time of preparing the financial statements.

**HIGHBURY LANDFILL AUTHORITY**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2022**

**Note 2 - INCOME**

	Notes	2022 \$	2021 \$
<b>OPERATING INCOME</b>			
Interest Income		-	7
Sundry Income		20,454	18,710
LGFA Investment Income		199	206
Movement in Provision	6	457,724	391,241
		<u>478,377</u>	<u>410,163</u>

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 3 - EXPENSES

	2022	2021
Notes	\$	\$
<b>Materials, Contracts and Other Expenses</b>		
Auditor's Remuneration		
- Auditing the financial reports	3,000	3,000
<b>Depreciation</b>		
Plant & Equipment	25,218	25,218
<b>Total Expenses</b>	<b>28,218</b>	<b>28,218</b>

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 4 - CURRENT ASSETS

	2022	2021
Notes	\$	\$
<b>CASH &amp; EQUIVALENT ASSETS</b>		
Cash on Hand and at Bank	215,568	107,073
LGFA Investment Account	1,204	1,005
	<b>216,772</b>	<b>108,078</b>
<b>TRADE &amp; OTHER RECEIVABLES</b>		
Trade Receivables	21,856	19,935
GST Receivable	3,175	2,347
<b>Total</b>	<b>25,031</b>	<b>22,282</b>



## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 5 - PROPERTY, PLANT & EQUIPMENT

	2021 \$				2022 \$			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land	-	1,800	-	1,800	-	1,800	-	1,800
Plant & Equipment	-	330,270	(195,775)	134,495	-	330,270	(220,993)	109,277
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	-	332,070	(195,775)	136,295	-	332,070	(220,993)	111,077
<i>Comparatives</i>		<b>332,070</b>	<b>(170,557)</b>	<b>161,513</b>		<b>332,070</b>	<b>(195,775)</b>	<b>136,295</b>

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 5 - PROPERTY, PLANT & EQUIPMENT

	2021 \$	CARRYING AMOUNT MOVEMENTS DURING YEAR							2022 \$	
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals				In	Out		
Land	1,800	-	-	-	-	-	-	-	1,800	
Plant & Equipment	134,495	-	-	-	25,218	-	-	-	109,277	
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>136,295</b>	-	-	-	<b>25,218</b>	-	-	-	<b>111,077</b>	
<i>Comparatives</i>	<b>161,513</b>	-	-	-	<b>25,218</b>	-	-	-	<b>136,295</b>	

*This Note continues on the following pages.*

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 6 - LIABILITIES

	Notes	2022 \$		2021 \$	
		Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		17,916	-	4,125	-
Accrued Expenses - other		4,004	-	5,608	-
Capital Contributions Received in Advance		89,465	-	-	-
		<b>111,385</b>	<b>-</b>	<b>9,733</b>	<b>-</b>

The Authority has recorded a liability to recognise that a Member Council has pre-paid their annual Member Council Contributions relating to FY2023 prior to 30 June 2022. As at 1 July 2022, the Authority has converted the liability to an equity contribution to be recognised in FY2023

#### BORROWINGS

Loans	27,554	104,913	26,549	132,467
	<b>27,554</b>	<b>104,913</b>	<b>26,549</b>	<b>132,467</b>

#### PROVISIONS

Provision for Highbury Post Closure	204,952	2,142,546	244,702	2,736,319
	<b>204,952</b>	<b>2,142,546</b>	<b>244,702</b>	<b>2,736,319</b>

#### Movements in Provisions - 2022 year only

(current & non-current)	
Opening Balance	2,981,021
(Less) Payments recorded & accrued	(175,799)
Add (Less) Remeasurement Adjustments	(457,724)
Closing Balance	<b>2,347,498</b>

The Authority has an ongoing obligation under the Environment Protection Act 1993 to manage the post-closure phase of the landfill for at least 25 years. A provision for the Highbury Landfill closure has been accrued. A net present value (NPV) calculation has then been made by estimating cash flows to manage the Highbury site.

The cash outflows have been escalated at an inflation forecast of 2.5% per annum (2021:2%) and the discount rate used is equivalent to the 10 year Commonwealth Bond rate - indicative mid rate 30 June 2022 adjusted to 30 June balance dates. This NPV calculation has been incorporated into the provision and represents the Authority's best estimate of its future liability to manage the Highbury Landfill post-closure phase.

In 2012, the Board of the Highbury Landfill Authority resolved to have the cash flow estimates and assumptions in the provision spreadsheet reviewed by Golders Associates. Their summary conclusion was that the provision appears to be reasonable based on available information.

The Audit Committee of the Highbury Landfill Authority has recommended that the provision be reviewed annually and that the provision be independently reviewed every 3 years. As such, a review by Golder Associates was undertaken in the 2021 year-end provision and was found to be reasonable.

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 7 - RECONCILIATION TO CASH FLOW STATEMENT

##### (a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	2022	2021
	\$	\$
Total cash & equivalent assets	216,772	108,078
Balances per Cash Flow Statement	<u>216,772</u>	<u>108,078</u>
<b>(b) Reconciliation of Change in Net Assets to Cash from Operating Activities</b>		
Net Surplus (Deficit)	444,645	375,454
Non-cash items in Income Statement		
Movement in Post Closure Provision	(457,724)	(391,241)
Depreciation, amortisation & impairment	<u>25,218</u>	<u>25,218</u>
	12,139	9,431
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(2,749)	13,013
Net increase (decrease) in trade & other payables	12,187	(3,596)
Net increase (decrease) in other provisions	<u>(175,799)</u>	<u>(150,437)</u>
<b>Net Cash provided by (or used in) operations</b>	<u>(154,222)</u>	<u>(131,589)</u>

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 8 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

##### Accounting Policies - Recognised Financial Instruments

<b>Bank, Deposits at Call, Short Term Deposits</b>	<b>Accounting Policy:</b> Carried at lower of cost and net realisable value; Interest is recognised when earned. <b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates of 0.55% <b>Carrying amount:</b> approximates fair value due to the short term to maturity.
<b>Receivables - Fees &amp; other charges</b>	<b>Accounting Policy:</b> 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. <b>Terms &amp; conditions:</b> Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries. <b>Carrying amount:</b> approximates fair value (after deduction of any allowance).
<b>Liabilities - Creditors and Accruals</b>	<b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council. <b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms. <b>Carrying amount:</b> approximates fair value.
<b>Liabilities - Interest Bearing Borrowings</b>	<b>Accounting Policy:</b> Carried at the principal amounts. Interest is charged as an expense as it accrues. <b>Terms &amp; conditions:</b> secured over future revenues, borrowings are repayable (describe basis); interest is charged at a fixed rate of 3.75% <b>Carrying amount:</b> approximates fair value.



## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 8 (cont) - FINANCIAL INSTRUMENTS

##### Liquidity Analysis

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>					
Cash & Equivalents	\$ 216,772	\$ -	\$ -	\$ 216,772	\$ 216,772
Receivables	25,031	-	-	25,031	25,031
<b>Total</b>	<b>241,803</b>	<b>-</b>	<b>-</b>	<b>241,803</b>	<b>241,803</b>
<b>Financial Liabilities</b>					
Payables	111,385	-	-	111,385	111,385
Current Borrowings	32,265	-	-	32,265	27,554
Non-Current Borrowings	-	112,928	-	112,928	104,913
<b>Total</b>	<b>143,650</b>	<b>112,928</b>	<b>-</b>	<b>256,578</b>	<b>243,852</b>
<b>2021</b>					
<b>Financial Assets</b>					
Cash & Equivalents	\$ 108,078	\$ -	\$ -	\$ 108,078	\$ 108,078
Receivables	22,282	-	-	22,282	22,282
<b>Total</b>	<b>130,360</b>	<b>-</b>	<b>-</b>	<b>130,360</b>	<b>130,360</b>
<b>Financial Liabilities</b>					
Payables	9,733	-	-	9,733	9,733
Current Borrowings	32,265	-	-	32,265	26,549
Non-Current Borrowings	-	145,193	-	145,193	132,467
<b>Total</b>	<b>41,998</b>	<b>145,193</b>	<b>-</b>	<b>187,191</b>	<b>168,749</b>

##### Net Fair Value

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

##### Risk Exposures

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any allowance for doubtful debts. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Authority's boundaries, and there is no material exposure to any individual debtor.

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

**Liquidity Risk** is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

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

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 9 - UNIFORM PRESENTATION OF FINANCES

	2022 \$	2021 \$
Income	478,377	410,163
Expenses	(33,732)	(34,709)
<b>Operating Surplus / (Deficit)</b>	<b>444,645</b>	<b>375,454</b>
<b>Net Outlays on Existing Assets</b>		
Add back Depreciation, Amortisation and Impairment	25,218	25,218
	<b>25,218</b>	25,218
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	-	-
Amounts received specifically for New and Upgraded Assets	-	-
	<b>-</b>	<b>-</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>469,863</b>	<b>400,672</b>

**HIGHBURY LANDFILL AUTHORITY**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2022**

**Note 10 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED  
IN THE STATEMENT OF FINANCIAL POSITION**

There were no contingent assets or liabilities to 30 June 2022 that need to be disclosed in the financial statements.

**HIGHBURY LANDFILL AUTHORITY**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2022**

**Note 11 - EVENTS OCCURRING AFTER REPORTING DATE**

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.



**HIGHBURY LANDFILL AUTHORITY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2022**

**Note 12 - DISCLOSURES OF RELATED PARTY TRANSACTIONS**

The Key Management Personnel include the Board and Chief Executive Officer under section 112 of the Local Government Act 1999. In all, one entity (TJH Management Services Pty Ltd) was paid the following total compensation management and administrative services:

	2022
Contractor Payments	\$ 63,657.00
Post-employment benefits	\$ -
Long term benefits	\$ -
Termination benefits	\$ -
<b>TOTAL</b>	<b>\$ 63,657.00</b>

**Transactions with Related Parties**

Related Party Entity	Sale of Goods & Services (\$)	Equity Contributions (\$)	Amounts Outstanding from Related Parties (\$)	Descriptions of Services provided to Related Parties
City of Burnside	-	100,812	-	Rehabilitation of landfill site
City of Norwood, Payneham & St.Peters	-	80,714	-	Rehabilitation of landfill site
Corporation of the Town of Walkerville	-	18,474	-	Rehabilitation of landfill site

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

**INDEPENDENT AUDITOR'S REPORT  
 TO THE MEMBERS OF THE HIGHBURY LANDFILL AUTHORITY**

**Opinion**

We have audited the financial report of the Highbury Landfill Authority (the Authority), which comprises the Statement of Financial Position as at 30 June 2022, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of Financial Statements.

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards (including Australian Accounting Interpretations).

**Basis for Opinion**

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

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

**Other Information other than the Financial Report and Auditor's Report Thereon**

The Authority is responsible for the other information. The other information comprises the information included in the Authority's annual report for the year ended 30 June 2022, 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, 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.

**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 and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*. The Authority's responsibility includes establishing and maintaining internal control relevant to preparation and fair presentation of the financial report so that it is free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- 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 ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY



SAMANTHA CRETEN  
PARTNER

Signed on the 13<sup>th</sup> day of September 2022,  
at 214 Melbourne Street, North Adelaide

## HIGHBURY LANDFILL AUTHORITY

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

#### CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Highbury Landfill Authority for the year ended 30 June 2022, 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*.

  
Trevor Hockley  
CHIEF EXECUTIVE OFFICER

  
Cr John Minney  
PRESIDING MEMBER  
AUDIT COMMITTEE

Date: 8 September 2022



File Number: qA88244  
Enquiries To: Skye Grinter-Falzun  
Direct Telephone: 8366 4539

1 September 2022

Mr Trevor Hockley  
Executive Officer  
Highbury Landfill Authority  
C/- PO Box 289  
Brooklyn Park SA 5032

Via email to: [trevor@tjhms.com.au](mailto:trevor@tjhms.com.au)

Dear Trevor

I Mario Barone, CEO of the City of Norwood Payneham & St Peters, Member Council of the Highbury Landfill Authority, state that to the best of my knowledge and belief, Dean Newbery, the Auditor of the Highbury Landfill Authority, has complied with Regulation 22(3) in that the Auditor has not undertaken any services to the Highbury Landfill Authority outside of the scope of the Auditor's functions under the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Yours sincerely



Mario Barone PSM  
CHIEF EXECUTIVE OFFICER



City of  
Norwood  
Payneham  
& St Peters

CHIEF  
EXECUTIVE'S  
OFFICE

175 The Parade,  
Norwood SA 5067

PO Box 204  
Kent Town SA 5071

Telephone  
8366 4555

Email  
[townhall@npsp.sa.gov.au](mailto:townhall@npsp.sa.gov.au)

Website  
[www.npsp.sa.gov.au](http://www.npsp.sa.gov.au)



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Sustainability



The Corporation of the Town of Walkerville

ABN 49 190 949 882

66 Walkerville Terrace, Gilberton SA 5081

PO Box 55, Walkerville SA 5081

Contact Officer: Acting CEO, Scott Reardon

Telephone: (08) 8342 7100

Facsimile: (08) 8269 7820

Email: [walkerville@walkerville.sa.gov.au](mailto:walkerville@walkerville.sa.gov.au)

[www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au)

5 September 2022

Mr Trevor Hockley  
Executive Officer  
Highbury Landfill Authority

via email: [trevor@tjhms.com.au](mailto:trevor@tjhms.com.au)

Dear Mr Hockley,

Re: Town of Walkerville Auditor Independence

I Scott Reardon, Acting CEO of the Town of Walkerville, Member Council of the Highbury Landfill Authority, state that to the best of my knowledge and belief, Dean Newbery, the Auditor of the Highbury Landfill Authority, has complied with Regulation 22(3) in that the Auditor has not undertaken any services to the Highbury Landfill Authority outside of the scope of the Auditor's functions under the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Yours sincerely



Scott Reardon  
Acting Chief Executive Officer

31 August 2022

Mr Trevor Hockley  
Executive Officer  
Highbury Landfill Authority  
via email: [trevor@tjhms.com.au](mailto:trevor@tjhms.com.au)

Dear Trevor,

RE: Highbury Landfill Authority Audited Financial Statements  
FY22 - Auditor Independence

I, Chris Cowley, CEO of the City of the City of Burnside, Member Council of the Highbury Landfill Authority, state that to the best of my knowledge and belief, Dean Newbery, the Auditor of the Highbury Landfill Authority, has complied with Regulation 22(3) in that the Auditor has not undertaken any services to the Highbury Landfill Authority outside of the scope of the Auditor's functions under the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011.

Yours sincerely,

  
Chris Cowley  
Chief Executive Officer

**DeanNewbery**

Chartered  
Accountants

HEAD OFFICE  
214 Melbourne Street  
North Adelaide SA 5006

PO Box 755  
North Adelaide SA 5006

T: (08) 8267 4777  
[www.deannewbery.com.au](http://www.deannewbery.com.au)

Dean Newbery  
ABN: 30 164 612 890

**Auditor's Independence Declaration under Section 22 of the Local Government  
(Financial Management) Regulations 2011 to the Highbury Landfill Authority**

I confirm that, for the audit of the financial statements of the Highbury Landfill Authority for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



**SAMANTHA CRETEN**  
**PARTNER**

Signed on the 13<sup>th</sup> day of September 2022,  
at 214 Melbourne Street, North Adelaide, South Australia 5006







