

# 20/21 annual report

TOWN OF  WALKERVILLE



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

The Town of Walkerville **recognises** the generations of stewardship the Kurna people have provided to this land and **respects** that their cultural and heritage beliefs are as important to the living Kurna people today, as they were for their ancestors.

## Town of Walkerville

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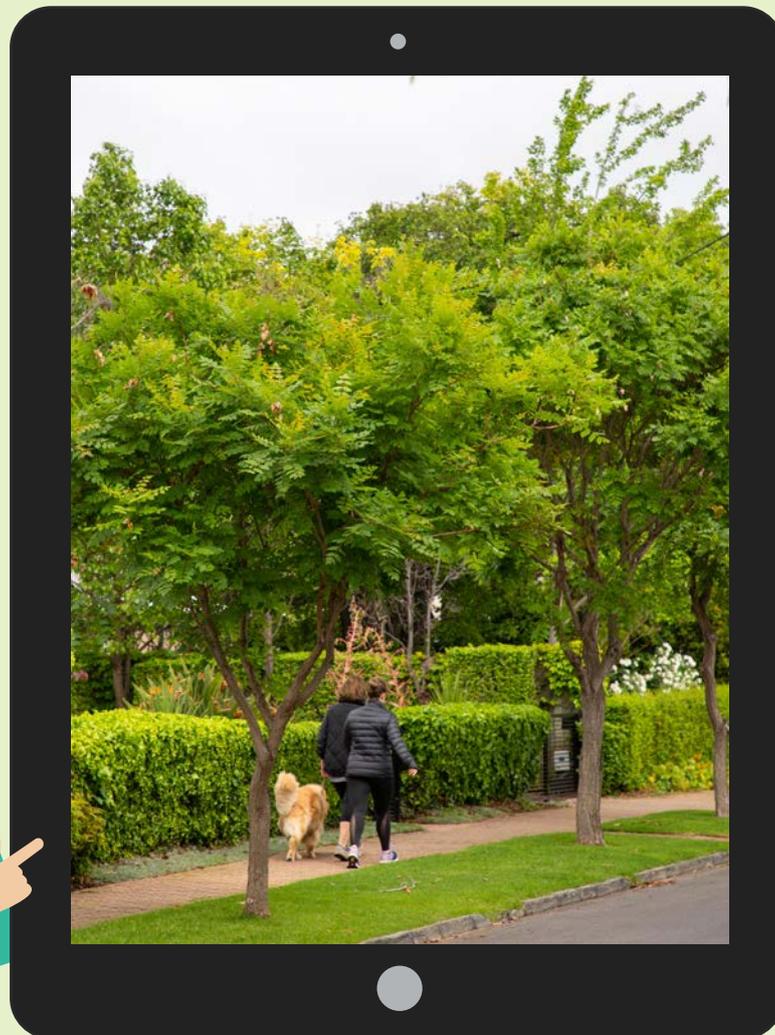
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# walkervillage

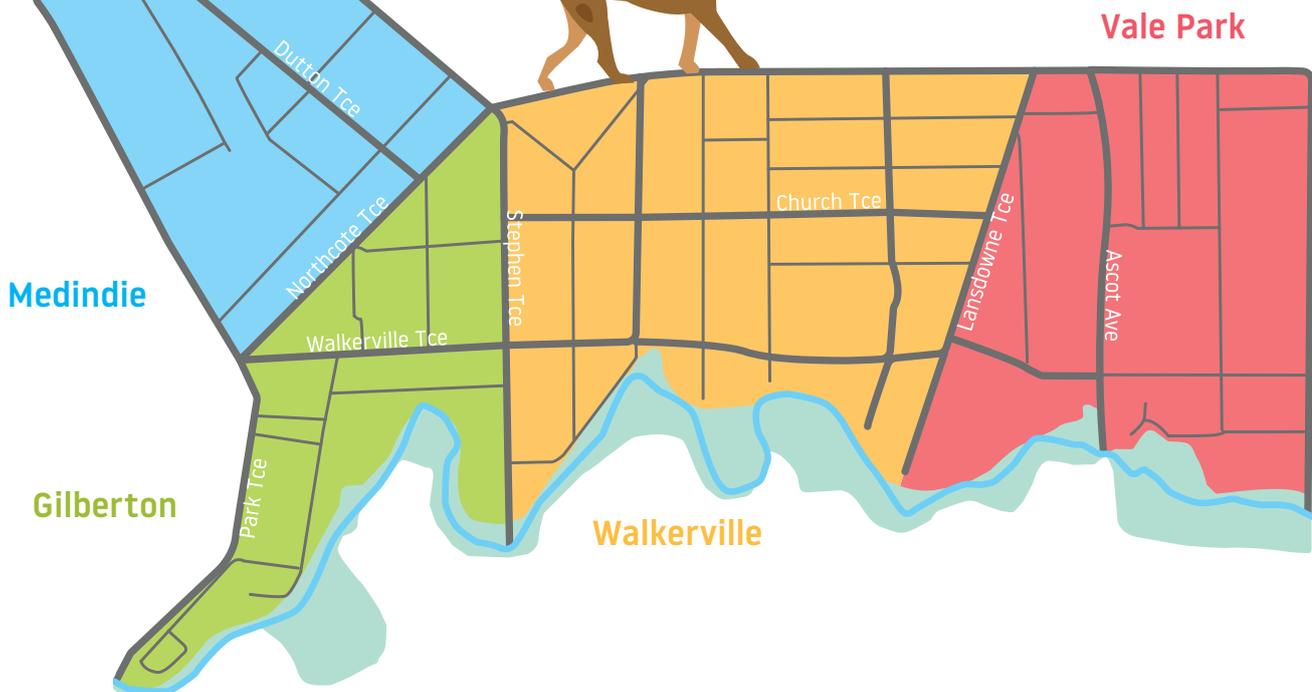
5081

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

There are a total of 4,069 rateable properties in the Town of Walkerville.

The Town of Walkerville is the smallest Council in metropolitan Adelaide and covers a land area of 3.5km<sup>2</sup>. The Township is home to almost 8,000 residents and remains the only Council in metropolitan Adelaide to have retained its 'Town' status. The Town of Walkerville is bordered by the River Torrens, the Adelaide Parklands and residential suburbs to the north and northeast. Its street boundaries are:

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



# community snapshot

**7,550** estimated residential population

48.7% male 51.3% female

2,077 Residents born overseas

1,589 Volunteers

44 Median age

**350** ha total land area

24 assets and reserves

## language

73.6% of people only spoke English at home

Other languages spoken at home included:

Mandarin 3.2%

Italian 2.5%

Greek 2.5%

Cantonese 1.5%

Vietnamese 1.4%

more than **4,500** registered motor vehicles

1 motor vehicle 1,098

2 motor vehicles 1,011

3 or more vehicles 496

Number of motor vehicles not stated 89

None 239

\* Australian Bureau of Statistics 2016 Census data

## education

38.6% Completed a Bachelor Degree or higher level

65.7% Completed year 12 or equivalent

## income

median weekly incomes

\$796 Single

\$1,703 Household

\$500 Median weekly mortgage repayment

\$330 Median weekly rent

**3,335**

number of private dwellings

1,874 separate house

643 semi-detached, row or terrace house, townhouse

327 1 storey 316 2+ storey

389 flat or apartment

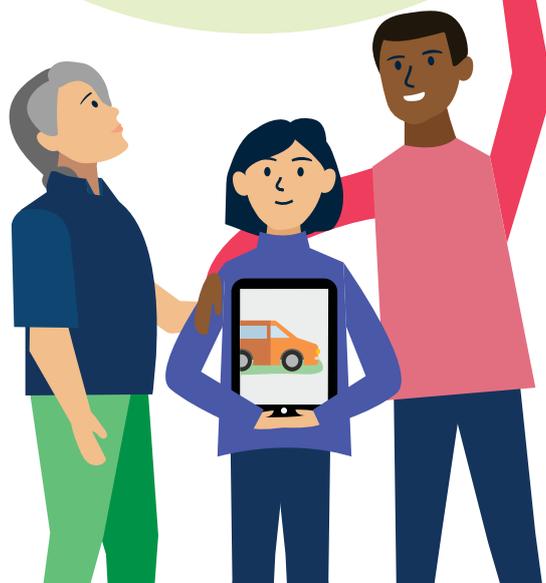
241 1 or 2 storey block 64 3 storey block 84 4+ storey block 0 attached to a house

19 other dwelling

12 caravan 0 cabin, houseboat, improvised home, tent, sleepers out 7 house or flat attached to a shop, office, etc

401 unoccupied private dwellings

9 dwelling structure unstated



36.4km roads

72.5km footpaths

81.6km kerbing

# message from the mayor

“Life keeps throwing me stones.  
And I keep finding the diamonds.”

*Ana Claudia Antunes*

They say it is not what  
happens to you, but how you  
react to it that matters.

From the Great Plague and the Great Depression to World War I and the COVID-19 pandemic – history has taught us that circumstances can change very quickly. However, regardless of the dilemma – whether that be disease, financial downturn or wellbeing – the strength of the community triumphs in the long run. The Town of Walkerville is proof of this, particularly over the past financial year. We entered the year blindsided with the onset of COVID-19 still in the midst, unsure what it held for us, yet we came out stronger on the latter half of it. In preparation for the unknown and upon reflection of the economic climate, Council made the choice to reconsider and reprioritise its 2020/21 budget in order to keep rates as low as possible and remain financially prudent, which in hindsight was the best decision we could have made at the time. The focus on continuing operational projects and deferring major capital projects meant we kept the local economy turning, while easing the burden of major rate hikes on the community.

While other Councils voluntarily closed their doors, we continued with our offices open until directed by higher authorities. We maintained our essential services and remained accessible to our community. We took on hardship requests, waived fines when possible and conducted welfare checks on our most vulnerable. Although we had to cancel events, we moved to a virtual presence and became one of the first Councils in the State to share programs online. We continued with public consultation, but moved to new and creative mediums to do this. Digital processes, which were set to be completed in years, were fast tracked within a matter of weeks. We used our resources to the best of our ability in a time where we were truly tested not only as a Council, but as a community.

Despite its disruption of daily economic life, the coronavirus pandemic did not prevent Council from completing a wonderful variety of projects. In 2018, we began the journey towards one of the most important social change initiatives we had ever undertaken – becoming a White Ribbon Accredited Organisation. It was in 2020 that the Town of Walkerville was approved as a White Ribbon Accredited Organisation – an excellent achievement to add to our portfolio.

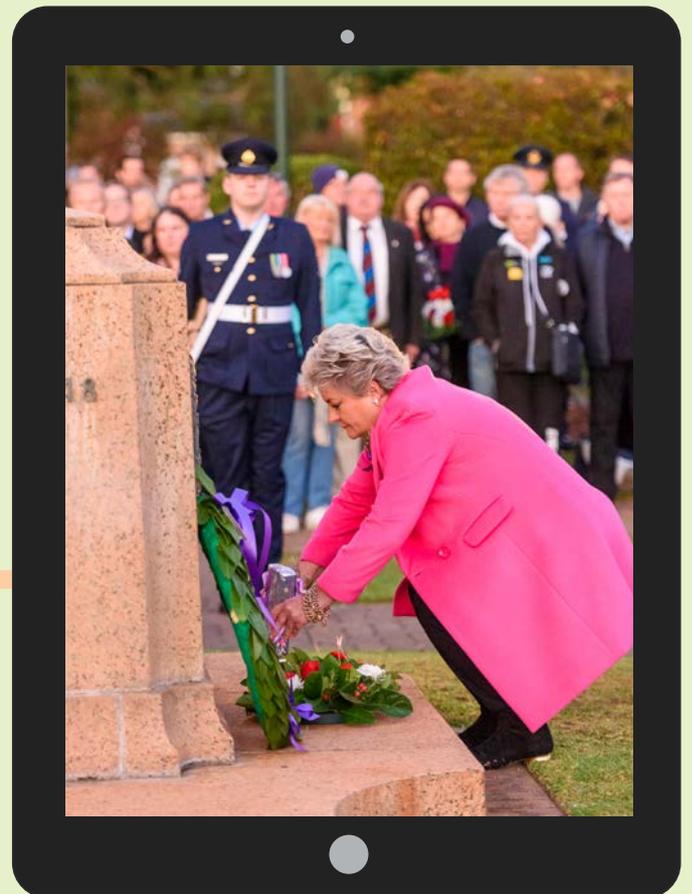


When we learnt that domestic violence cases increased by 11% across South Australia since the beginning of COVID-19, we felt we needed to do more to assist those in danger. We discovered a new initiative interstate called Domestic Violence (DV) Safe Phone, which aims to provide domestic violence victims with a secondary 'safe' phone they can hide in case they need to contact emergency services. As part of Council's White Ribbon commitment, we have partnered with the DV Safe Program to become a collection point for mobile phones.

In 2020/21, I was so pleased that the Town of Walkerville was accepted as a Small Business Friendly Council (SBFC) by the South Australian Small Business Commissioner, John Chapman. The initiative aims to assist Council in enabling economic development, enhancing local relationships, boosting networking and encouraging business opportunities. As part of the SBFC Initiative, Council will work towards meeting specific goals of the SBFC Charter and staff will have access to information sharing and networking between Councils across the State – including workshops, newsletters and case studies. We also continued partnerships with business organisation Propel SA and the Eastern Region Alliance (ERA) Economic Development Group, to provide invaluable networking and mentor services to our businesses.

In addition, the year brought about several other exciting updates. After a long silence, the chimes of St Andrew's Church bells once again hummed through the Township. Council contributed \$25,000 to the restoration project, where the 134-year-old bells were repaired and lifted back into the tower by crane.

“ Council made the choice to reconsider and reprioritise its 2020/21 budget in order to keep rates as low as possible and remain financially prudent. ”



Council delivered a new roundabout – the first of its kind in SA – at the intersection of Walkerville Terrace and Smith Street using a unique reconstruction process. By using this new method of development, Council doubled the lifespan of the asset and it is now expected to last approximately 25 years.

After three decades, 2020/21 will go down in history as the year that the Walkerville Oval redevelopment finally came to life. We received notification that we were successful in a State Government grant application and will begin work in the forthcoming year.

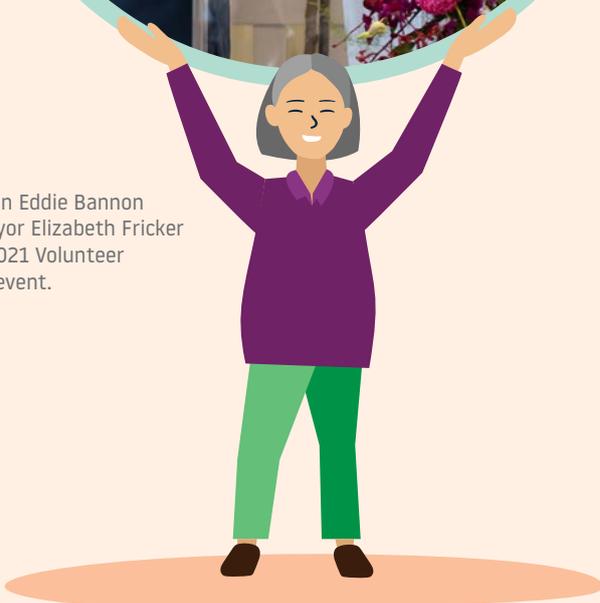
To conclude, I wish to reflect on one of my messages in 2020 where I shared with the community a few lines from Angela Blanchard – a globally recognised expert in community development whose long-term disaster recovery strategies have successfully revitalised neighbourhoods across the world – *“The human spirit is not extinguishable. You can’t build on broken. Pay attention to the strength, skills and aspirations of those around you. Build on those. People can survive individually, but they thrive collectively”*. I believe that although we continue in trying times, nothing will extinguish the Walkerville spirit.



**Elizabeth Fricker**  
**Mayor of the Town of Walkerville**



Comedian Eddie Bannon  
with Mayor Elizabeth Fricker  
at the 2021 Volunteer  
Awards event.





**“ I believe that although we continue in trying times, nothing will extinguish the Walkerville spirit. ”**

# elected member reflections



## Robert Ashby AM

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It was a privilege to serve the Town of Walkerville community as Deputy Mayor across the latter half of 2020/21. I wish to acknowledge my fellow Elected Members, community and Administration for their assistance and encouragement in this new and unfamiliar role. It allowed me to gain a closer connection to the internal functions of the Council, as well as the opportunity to better understand the role and responsibilities of staff and in particular, connect with senior personnel.

The redevelopment of Walkerville Oval is one of the projects I have been closely associated with and it is excellent to see Council receive external funding for the upgrade. After years of work, I look forward to seeing the upgrade completed and the positive flow-on effects it will bring to Walkerville. It is a very exciting redevelopment that will not only greatly improve the physical structure on site, but also improve the oval and surrounds.

It was great to see a new lessee of Levi Caravan Park (now called Levi Adelaide Holiday Park), who are in the process of redeveloping the site to include a pool and improved cabins.

In addition, I was pleased with the upgrade of the western end of Levi Park, the progress of Hamilton Reserve and the resolution to include new toilet facilities for these locations, as well as Willow Bend.

I am a strong believer in Council's primary functions being "roads, rates and rubbish". While I consider some footpaths still need attention, our road and footpath networks are generally in very good order. We completed a \$220,000 upgrade of Warwick Street, which included a road reseal and new school crossing at Walkerville Primary. Recent Lansdowne Terrace roadway and landscaping improvements are looking exceptionally good.

I found my role as a board member of East Waste to be highly rewarding. I believe the organisation's effort in ensuring our waste collection is of the highest standard, along with its promotion of public education, has been truly outstanding.

There is a large degree of anticipation as we look forward to the potential of 39 Smith Street. I believe that this valuable community land should be retained for indoor and outdoor community purposes, including recreation and sporting activities.

There has been a large number of landmark projects come to the table throughout 2020/21. We are in the midst of some big changes and proposals – including the rezoning of key sites such as the Buckingham Arms Hotel and Scotty's Motel – which will ensure an interesting future for Council and the Town of Walkerville.

I thank the community, Councillors and Administration for a busy, yet progressive, 2020/21 and I look forward to seeing many projects come to fruition in 2021/22.



## MaryLou Bishop

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If there were no changes in life, we would not have butterflies.

On many occasions over the past year, Council has sought feedback from the residents of the Town of Walkerville. We have been pleased with the quality and volume of responses received. I read them all and I am particularly excited by the feedback we are getting from our younger residents. Those in the 25-55 age bracket, the future of Walkerville, are seeking change and looking forward with enthusiasm at all we have ahead of us in the next two years. By listening to our younger residents, and making changes, we are acknowledging their contribution and thereby giving them ownership and positive reinforcement to value the Town in which they live.

In 2020/21, Council budgeted and planned for exciting changes to the playground at Levi Park, which was due for completion at the beginning of the next financial year. During consultation, it was fabulous to see the design greeted with gratitude and applause from our community.

Classic examples of future changes are the upgrade of Hamilton Reserve in Vale Park and the exciting new proposal for the Walkerville Oval precinct, both of which are going to lift the appearance and quality of life in the Town. These are all exciting developments.

The past financial year saw us straddled between two planning systems – Council's repealed Development Plan and the implemented Planning and Design Code, which came into effect on 19 March 2021. I was regularly accosted by residents with "why and how did Council allow the construction of that house which does not enhance the appearance of my street?" There has been confusion among the community, however, moving forward, we are in the hands of PlanSA.

If a development application is lodged with Council, which complies with the provisions set out in the Code, it is not reasonable to refuse an application based on taste. We are now bound by the State Government's development priorities, limiting Council's ability to influence development in the Township. Rather, time will judge whether a building holds its value both aesthetically and financially. We have an architecturally designed house in my street that in the 1970s won House of the Year, but it has not stood the test of time, and 50 years later, is block value and ready for demolition.

Continual change is inevitable and excitingly is being embraced with enthusiasm by our younger residents. The Town of Walkerville has some great times ahead.



## Norm Coleman OAM

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It was an honour to be a member of Council the past year, working alongside an Administration that takes a serious and professional approach to their individual portfolios.

The Town of Walkerville may be the smallest Council within the CBD, but it punched well above its weight over the previous 12 months.

The 2020/21 year saw several projects that were in the pipeline start to become a reality. A prime example was the redevelopment of Walkerville Oval – which will showcase Walkerville as a key inner-city sporting precinct. I would like to thank the State Government for its support in providing funding as part of the Local Government Infrastructure Program, which enabled this project to come to life.

In a bid to address parking issues across Medindie and Gilberton, Council agreed to introduce a 3-hour Parking Permit Zone in certain streets. The purpose of the zone was to stop people from leaving their cars in local streets for an extended period of time. We rolled out a communications strategy where we informed the community of the changes over six months, prior to implementation in July. I believe it was a good outcome for residents.

The parking zone was one of the projects heavily influenced by Council's Strategic Planning and Development Policy Committee, of which I am a member. On this Committee, we also had a role in finalising a new initiative called Streets of Distinction, which would see signage placed in key locations in the Township to identify historical points of interest. Each one would include a QR code to provide a more detailed history online.

In addition, I was pleased with the progress of several nice little family areas in the Township that would be enjoyed by both the young and old, particularly Levi Park. We budgeted for this in 2020/21 and it was great to see it nearing completion by the end of the year.

As a Councillor and in my role as Walkerville RSL President, it was heartwarming to see the community come back together for the ANZAC service. It was well attended by government officials and the Walkerville community – I was particularly pleased with the increase of more children and young adults.

As we head into 2021/22, I am looking forward to a number of projects – including reaching an outcome for 39 Smith Street that will benefit the entire community and upgrading Vale House to a standard where it can be better enjoyed, thanks to external grant funding.

To this end, I encourage residents to visit Council's website and sign up to the e-news to remain informed over the coming financial year.



## Stephen Furlan

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The past financial year continued with its challenges due to COVID-19, for both residents and businesses within the Town of Walkerville. It is with hope that the next 12 months will return us to the level of stability and consistency that we all desire.

In 2020/21, I maintained my role as a member of both the Audit Committee and Council Assessment Panel, as well as continuing with an active role in the finance and planning areas of Council. Both of these portfolios are of great interest to me and ensure that as an Elected Member, I have the opportunity to contribute and provide input into key areas of Council business.

As a small Council, we maintained our independence, which was crucial in allowing us to provide services specific to our residents. To achieve this, we continued to operate in a financially sustainable and prudent manner, which was reflected in the *2020/21 Annual Business Plan*.

Noticeable achievements of 2020/21 included:

- **Streetscaping improvement**  
There was a significant effort in improving and upgrading our streets, such as the Warwick Street footpath, road reseal and school crossing upgrade, as well additional Township landscaping.
- **On-street parking review**  
Council investigated ways to deal with parking-related issues across the Town with the aim of ensuring appropriate controls were implemented for the benefit of local residents.



- **Levi Park changes**  
A new lessee was appointed to the former Levi Caravan Park. Its subsequent upgrade is set to take place during the upcoming financial year. In addition, Levi Park itself received an upgrade at the corner of Lansdowne Terrace.
- **Walkerville Oval Redevelopment**  
Receiving confirmation of \$4 million from the State Government as part of the Local Government Infrastructure Program allowed us to begin a once-in-a-generation opportunity to upgrade this key facility to further enhance and expand its use as a central sporting area for our community.
- **Planning Code implementation**  
The implementation of the new State Planning and Design Code was a big undertaking by Council's Planning Team and will continue to have its challenges.

In 2020/21, I was pleased with the positive interaction that continued to exist amongst Councillors and Council Administration.

The CEO, Council staff, Mayor and my fellow Councillors worked both diligently and effectively in managing challenges, whilst maintaining services to meet the needs of the community – many thanks to them.

I am looking forward to the next 12 months and the progress of some of our projects, which will further enhance the great area we live in.



## Jennifer Joshi

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This was my third year as an Elected Member and the past 12 months in particular proved both rewarding and insightful. The Town of Walkerville remained financially sustainable while focusing on key priorities. Even through the unprecedented times of 2020/21, Council strived to improve efficiency, deliver projects on time and meet the expectations of the diverse needs of the community.

The highlight of the past financial year for me was learning we had been successful in our request for a \$4 million Local Government Infrastructure Program grant from the State Government to progress the Walkerville Oval Redevelopment. This project had been on hold for several years due to the lack of funding available. This grant will allow the precinct to be upgraded to an excellent standard, whilst providing our residents with a new state-of-the-art community and sporting hub.

A focus for 2020/21 was consulting with the community and planning for the upgrade of our parklands – including Hamilton Reserve, Willow Bend Reserve and Levi Park. It will be wonderful to see families enjoy the outdoor play areas, picnic at the barbecue areas and explore the new pool at the revamped Levi Adelaide Holiday Park, once these redevelopments are completed.

Safety and traffic management was another focus as we liaised with the community in our review and rollout of the Gilberton and Medindie 3-hour Parking Permit Zone.

Resource accessibility was offered and promoted across Council channels to cater for the diverse needs of the community. The library further improved its selection of books, magazines and digital learning resources. It also introduced new video streaming service “Kanopy” and digital media library “Axis 360”.

On a personal front, I thoroughly enjoyed being involved in various community events including the Citizenship Day Ceremony, ANZAC Day, Women of Walkerville (WOW) High Tea and May History Talks, as well as fundraising initiatives to support victims of domestic violence.

I was also pleased with the consultation feedback during the 2021/22 *Annual Business Plan* process, where we received a huge number of positive responses. It is heartening to see the community involvement and enthusiasm. I would like to encourage you to register your email address on Council’s website to receive our newsletter – the *Weekly Round Up* – and participate in the ongoing consultation processes, as your feedback is invaluable.

It was a delight to interact with residents, welcome new citizens and watch our community thrive in 2020/21. I look forward to working with you in the year ahead.



## James Nenke

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A significant focus of mine since being elected has been to encourage and support the progress of Asset Management within Council. Asset Management is the projection of forthcoming works and ensuring Council has the required funding and resource capability to meet the projected demand.

Last year, I advised that Administration had developed an Asset Management Plan and acquired a new Asset Management software (Assetic), which enabled the analysis of how roads and footpaths would react to varying budget levels and intervention times for replacement.

I am pleased to report that Assetic was used during the 2021/22 budget review process and provided Council the opportunity to reduce our road capital budget without detrimentally impacting the service provision to our ratepayers.

It must also be stated that the growth of Asset Management within Council was greatly assisted by the appointment of various staff who continued to drive these processes forward by capturing more asset data and building our mapping and Assetic software. This was a real credit to Council’s Administration.

Throughout 2020/21, Council finalised some important projects, such as the improvements to Warwick Street, which included a new path and school crossing – both aiding the safety of parents and children moving between school drop-off and pick-up.

We also began the planning stages of key open space redevelopments. I am looking forward to the upgrade of Hamilton Reserve along the River Torrens in Vale Park. I believe this will be a great community reserve as it will provide a barbecue and shelter area, as well as an area where young children can ride safely around a small track designed specifically for their needs.

It was interesting to reflect on the Urban Masterplan that Council commissioned in 2010 – a strategic document, which planned 20 to 30 years of projects with the aim to improve economic and community outcomes. In many ways, the Urban Masterplan guides Council’s decision-making, resulting in how we view our Township today – and from my perspective, it has been quite progressive.

Finally, I encourage everyone to actively engage with Council’s consultation surveys, as community participation can only assist with Council’s decision making.

## Conrad Wilkins

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To my fellow Town of Walkerville residents, what a past 18 months we have lived through. I congratulate the community for keeping one another safe in the midst of the COVID-19 pandemic, by giving up our freedoms in the short term, to ensure that everyone will have the chance to get through this in the long run. I sympathise with those who have lost loved ones or have not been able to be with those that they love, it is a great sacrifice. Although we are not out of the woods yet, as long as we continue to heed the advice we are receiving, it will not be long until we are back to normal.

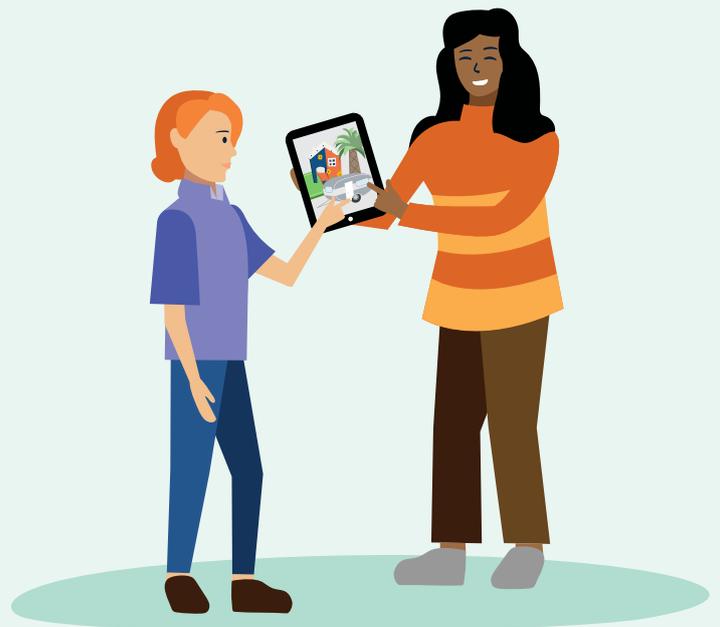
I applaud Administration for their flexibility throughout the past year. They have continued to provide the services that they have been permitted to under State Government-led restrictions, as well as managing to accomplish what our residents and Elected Body have pushed them to achieve. Some of those key achievements include:

- beginning upgrades to Levi Park and Hamilton Reserve;
- securing funding for a major redevelopment of Walkerville Oval;
- planning for an upgrade of the prominent pedestrian link from the shopping centre to Walkerville Oval along Alfred Street;
- completing a road reseal and new crossing at Warwick street, making it safer for school children and parents;
- securing new tenants at Levi Caravan Park, including an upcoming upgrade to the site;
- undertaking the 39 Smith Street Expression of Interest process, which I am sure will provide an exciting new place for our community when finalised.



It was an enormous year for the Elected Member body. Many major decisions were made for the betterment of the Township. Much of 2020/21 involved the strategic preparation for the years ahead. The forthcoming 12 months will be a testament to the planning and difficult decision-making during this year.

As we progress our projects, know that your representatives are listening to you and aiming to ensure we will deliver our goals for 2021/22.





## James Williams

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After many years of planning and ‘getting our ducks in a row’, Council has managed to be in position to act on many initiatives, some that have been in the pipeline for the past two to three Council terms.

The past 12 months and the next 12 months will see the most significant changes to the Town of Walkerville area since the development of the Watson apartments, Woolworths and the surrounding streetscape.

Please click on the dot point links below for further information on each of these projects. With the support of Council and grant funding, we successfully completed, commenced or committed funds to the following projects during 2020/21:

- **Public Art Strategy**  
Including the mural on the corner of Smith Street and North East Road.
- **Wesleyan Cemetery**  
Public survey and consideration of the future care of the Cemetery.
- **Walkerville Oval precinct**  
Secured \$4 million from the State Government as part of the Local Government Infrastructure Program, along with Council’s \$4 million contribution to redevelop the precinct’s buildings and open space.
- **Levi Park**  
Upgrade to the western end of Levi Park with resurfaced tennis courts, barbecue area and table tennis table, as well as a new lease agreement for the former Levi Caravan Park with the installation of a swimming pool.

- **Hamilton Reserve**  
Commencement of works to include a bike track, barbecue, shelter, play area and public toilet.
- **39 Smith Street**  
Consideration for the future use of the whole site.
- **Communication strategies**  
Use of various methods of communication – from postcards, mailouts, surveys and the Walkerville e-news – to enable Council get the maximum feedback from multiple age groups to assist in decision-making.
- **Walkerville signage project**  
Identification of Streets of Distinction, Heritage Trail Markers and Heritage Plaque signage to include key historical information about our Township.
- **Supporting community events**  
Including Remembrance Day, ANZAC Day, Walkerville Rotary Art Show and Walkerville Mini Christmas Pageant.

Council has faced many challenges throughout the course of the past year, some of which will continue to pose challenges – including the implementation of the new Planning and Design Code, along with COVID-19 restrictions. Despite the difficulties, it has equally been an exciting term of Council to see many subtle changes within our public realm that will make an immense difference to the beautiful area in which we are fortunate enough to live.

Many other plans have been considered and implemented over the past 12 months. I would encourage residents to visit the website at [www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au) and subscribe to our *Weekly Round Up* email at [www.walkerville.sa.gov.au/community/weeklyroundup](http://www.walkerville.sa.gov.au/community/weeklyroundup) to stay informed on everything “Walkerville”.



# message from the CEO

The way we deal with challenges determines our success.

The year that was 2020/21 threw us all into a world of disarray in one way or another. As a Council, we experienced difficulty in determining how to deal with the coronavirus pandemic. However, we did not falter from our responsibilities. We pushed through and focused on delivering our core services to the community, despite the unpredictability of the COVID-19 mayhem.



Our resilience as both a Council and as a community was truly inspiring. Despite the constant hurdles to overcome, we showed courage in the face of diversity. All in all, considering the tumultuous year of 2020/21, the triumphs outweighed the difficulties. Our fiscally prudent budget assisted us in a strong and speedy recovery from the strictures of the COVID-19 pandemic and we received our largest share of government grant funding in the Town of Walkerville history. This unexpected windfall of \$4.35 million in external funding would allow a number of significant projects to come to life, including the Walkerville Oval Redevelopment, Hamilton Reserve Rejuvenation Project and Vale House Conservation Works. In addition, we made major improvements to our public consultation methods – including introducing QR codes, postcards from Walkerville and engagement videos – which resulted in unprecedented volumes of public submissions.

With our focus on operational projects, we addressed community concern in regards to traffic management. Two years of consultation on parking and traffic in Gilberton and Medindie allowed for the development of the Medindie Transport & Parking Plan and Gilberton Local Area Traffic Management & Parking Plan. As a result of feedback in relation to these plans, Council introduced the rollout of a new 3-hour Parking Permit Zone to combat concerns about non-residential vehicles in local streets for extended periods of time.

“ All in all, considering the tumultuous year of 2020/21, the triumphs outweighed the difficulties. ”

A \$220,000 upgrade and renewal of Warwick Street was also completed to address safety issues. The project included a road reseal, new school crossing at Walkerville Primary, the installation of a new permeable footpath along the north-eastern side of Warwick Street and the renewal of the garden bed at the corner of Warwick Street and Church Terrace.

In addition, the local development process as we knew it, would see significant change with the rollout of the State Government's new Design Code. It was the biggest reform of planning in 25 years and consolidated South Australia's 72 Development Plans into one rulebook. The electronic planning system was launched in March 2021, providing online development assessment and processing via a modern ePlanning platform.

Mayor Elizabeth Fricker and CEO Kiki Cristol dropping their unused phones in Council's Domestic Violence Safe Phone collection box.



Our Planning Team was phenomenal in its months of preparation leading up to the launch in order to ensure staff were as educated as possible to provide the required knowledge to our community. It was a big year for development in the Town of Walkerville, as we also reviewed Council's list of 545 Contributory Items as part of a Local Heritage Development Plan Amendment (DPA). This resulted in 34 properties identified for elevation to Local Heritage Places, which was an excellent outcome in keeping with our Township's desire to preserve our history.

**On further reflection of my opening statement and on all that was achieved in 2020/21, despite the challenges faced, I am of the firm belief that the Town of Walkerville and its response to COVID-19, was the epitome of success.**



**Kiki Cristol**  
**Chief Executive Officer**

CEO Kiki Cristol, Councillor and Walkerville RSL President Norm Coleman OAM, Mayor Elizabeth Fricker and Councillor MaryLou Bishop at the 2020 Remembrance Day Ceremony at Memorial Gardens.





Mayor's Choice Award winner and Council Beautification Team member Dave Williams with CEO Kiki Cristol at the 2020 Volunteer of the Year Awards.

# strategic plan updates

## strategic framework



# 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 are 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.

### Vision

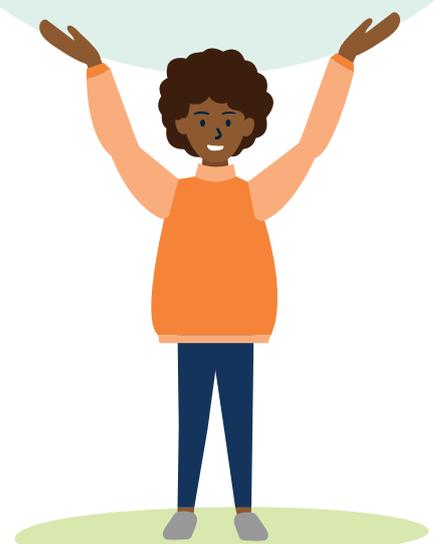
A liveable, cohesive, safe, active and sustainable Township.

### Mission

We will provide services that are affordable, equitable and sustainable.

### Values

We are fair and ethical in our decision making.



## 2020/21 strategic plan update

“The 2020/21 financial year marked the end of a four-year plan and the beginning of a new strategic slate for Council. We said sayonara to the *2016-20 Living in the Town of Walkerville: a strategic community plan* – having successfully delivered on its objectives – and hello to a new vision for the following four years. This Strategic Plan provides a roadmap of where the community said they want to go and how we are going to get there through the delivery of seven key pillars and their corresponding desired outcomes.

An economically successful community is one that offers a variety of experiences. It allows business entrepreneurs to flourish and promotes opportunities for residents to wander, shop, eat, drink, play and work. The Town of Walkerville has responded to the community's desire to have a Township that is centred on a connection to lifestyle and cultural identity – which includes a range of business and retail activity represented by a variety of cafes, restaurants, food markets and shopping essential stores. Our cultural and social diversity combined with the Town's history, cultural heritage and natural assets creates a solid foundation on which to build a dynamic, sustainable and inclusive future. This plan promotes just that.

The past year began the delivery of actions stemming from the desired outcomes of the plan in order to achieve the above key elements. The following pages demonstrate the progress throughout 2020/21 as we strive to reach the completion of all actions by 2024.”

Kiki Cristol  
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	Commenced	October 2021
	• Tennis courts upgraded	Commenced	October 2021
	• Public toilets at Willow Bend upgraded	Commenced	October 2021
	• New public toilet installed at Hamilton Reserve	Commenced	February 2021
Areas of planted visual amenity are developed to compliment the village appeal	• Levi Park (western end) landscaping upgraded	Commenced	August 2021
	• Willow Bend tennis court landscaping upgraded	Commenced	December 2021
	• 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	January each year
	• 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	Streets of Distinction, Heritage Trail Markers and Suburb Markers: October 2021
			Future signage considered as part annual budget in 2021/22 and 2022/23

## 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> </ul>	Ongoing	To be considered as part of annual budget
Outdoor activity is encouraged and provided for	<ul style="list-style-type: none"> <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
Programs that target socially isolated or vulnerable groups are introduced	<ul style="list-style-type: none"> <li>Programs are identified and included in <i>Cultivate5081</i> in line with Council's Wellbeing Strategy</li> </ul>	Ongoing	To be considered as part of annual budget
Activities for teenagers and support for vulnerable groups are provided	<ul style="list-style-type: none"> <li>Programs are identified and included in <i>Cultivate5081</i> in line with Council's Wellbeing Strategy</li> </ul>	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	<ul style="list-style-type: none"> <li>Regular meetings are held throughout the year with representatives of SAPOL and SAHA</li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Initiatives identified in response are funded through community grants, sponsorships, MOUs, grant funding and/or included in Council's annual budget</li> </ul>	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 are undertaken</li> </ul>	Ongoing	Annually as local area traffic plans are implemented
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	Annually as part of Asset Management Plans and incorporated into annual budget process and <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 the LGA, advocate to the 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</i> and <i>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 each year
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>	Commenced	October 2021
	<ul style="list-style-type: none"> <li>Public areas are identified for the installation of park benches, barbecues, shelters and street furniture</li> </ul>	Ongoing	Annually as part of Asset Management Plans and incorporated into annual budget process and <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	• Walkable Walkerville map developed and promoted	Completed	August 2020
	• Wesleyan Cemetery – a cemetery guide is developed and promoted	Completed	December 2020
Council-owned infrastructure is managed and maintained in a sustainable manner and to a quality the community can afford	• Audits on Council-owned infrastructure undertaken every four years as a minimum. Upgrades and maintenance incorporated into the <i>Long Term Financial Plan</i>	Ongoing	2022
Asset Management Plans are reviewed annually	• Asset Management Plans are reviewed annually as part of the annual budget	Ongoing	May each year
Long Term Financial Plans accurately represent the true cost of maintaining Council owned infrastructure	• Valuations of assets are undertaken yearly and incorporated into the <i>Long Term Financial Plan</i>	Ongoing	May each year
Natural landscape environments are managed	• Landscape maintenance program is reviewed and updated every year	Ongoing	Annually
Council's infrastructure services are provided in an economically optimal manner	• Asset Management Plans are reviewed annually as part of the annual budget	Ongoing	May each year
	• Service level reviews are undertaken annually across various Council services	Ongoing	Annually
Council's infrastructure is maintained at an appropriate level that meets community needs	• Walkerville Oval precinct is redeveloped in response to community requirements and needs	Commenced	30 June 2024
New assets are assessed against whole of life cycle costs and the ability to fund new services	• Asset Management Plans are reviewed annually as part of the annual budget process	Ongoing	2020-2024
	• Prudential reviews are undertaken where required	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	<ul style="list-style-type: none"> <li>Signs are upgraded and/or replaced in line with Council's Heritage Management Policy</li> </ul>	Ongoing	To be considered as part of annual business plan
We celebrate the diverse heritage of our community	<ul style="list-style-type: none"> <li>Each year an event and/or program is held for History Week (i.e. Wesleyan Cemetery; Author Talks, SALA)</li> </ul>	Ongoing	Annually
We promote and encourage the conservation of our heritage buildings and places	<ul style="list-style-type: none"> <li>Heritage Plaque Fund is established yearly</li> </ul>	Ongoing	To be considered as part of annual budget
Heritage Conservation Funding Grants are made available	<ul style="list-style-type: none"> <li>Heritage Management Policy is adopted by Council</li> </ul>	Completed	November 2020
We recognise our heritage through our Heritage Plaques Scheme	<ul style="list-style-type: none"> <li>Heritage Plaque Fund Policy is reviewed and updated by Council</li> </ul>	Completed	January 2020
	<ul style="list-style-type: none"> <li>Heritage Plaque Fund is established and offered yearly</li> </ul>	Ongoing	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	<ul style="list-style-type: none"> <li>Records of heritage are digitised</li> </ul>	Ongoing	2020-2024
	<ul style="list-style-type: none"> <li>Walking trail landmarks are identified and signage markers are installed</li> </ul>	Ongoing	Heritage Trail Markers: October 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	<ul style="list-style-type: none"> <li>Continue to fund, support and participate in Propel SA with City of Burnside and Campbelltown City Council</li> </ul>	Ongoing	To be considered as part of annual budget
Collaborate with like-minded Councils and organisations to promote the eastern region economy	<ul style="list-style-type: none"> <li>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 &amp; St Peters</li> </ul>	Ongoing	2020-2024
Respond and adapt to business needs	<ul style="list-style-type: none"> <li>Undertake a survey of businesses biennially to understand business needs</li> </ul>	Completed	March 2021 Next survey: March 2023
Reduce the cost of compliance as much as possible	<ul style="list-style-type: none"> <li>Review Fees &amp; Charges Schedule each year to ensure fair and equitable assignment of costs</li> </ul>	Ongoing	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	<ul style="list-style-type: none"> <li>Provide pre-lodgement advice to private owners in order to identify critical issues early, while working collectively to achieve built form outcomes</li> <li>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</li> </ul>	Ongoing with all new developments  Abandoned in 2020/21 due to budget constraints	2020-2024  2022
Provide business grants	<ul style="list-style-type: none"> <li>Business 'Grant Policy &amp; Guidelines' developed and endorsed by Council</li> <li>Annual Business Grants implemented as part of annual budget</li> </ul>	Abandoned in 2020/21 due to budget constraints  Abandoned in 2020/21 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	<ul style="list-style-type: none"> <li>Survey businesses to determine what assistance and support they require of Council</li> <li>Hold business day event in association with Propel SA</li> </ul>	Ongoing  Ongoing	2022/23  Annually
Encourage businesses to better utilise the public realm	<ul style="list-style-type: none"> <li>Promote use of public realm in <i>About Town</i>, <i>Weekly Round Up</i> and Council's website</li> </ul>	Ongoing	2020-2024
Digital-based business attraction and retention scheme is developed and implemented	<ul style="list-style-type: none"> <li>Digital Economy Strategy developed and adopted by Council</li> </ul>	Abandoned in 2020/21 (due for completion by 2024)	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</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 2020/21 (next survey due in 2021/22)	30 June 2022
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



## Pillar: leadership

### Objective

A responsible and influential Local Government organisation.

Desired outcome	Action	Progress	Due date
<b>Represent and promote the needs, interests and aspirations of the community</b>	<ul style="list-style-type: none"> <li>Undertake community surveys biennially to ascertain community needs</li> </ul>	Abandoned in 2020/21 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	Annually
	<ul style="list-style-type: none"> <li>Develop a Safer City Strategy</li> </ul>	Abandoned in 2020/21 (due for completion in 2023)	2023
	<ul style="list-style-type: none"> <li>Pursue grant funding to implement safer city initiatives</li> </ul>	Ongoing	As funding opportunities are available
<b>Position the Town of Walkerville as a centre for excellence in local government</b>	<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
<b>Develop strategies to encourage the community to participate in consultation activities</b>	<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

## Pillar: leadership

### Objective

A responsible and influential Local Government organisation.

Desired outcome	Action	Progress	Due date
Develop ecologically sustainable initiatives that contribute to better use and management of waste, energy and water	• Identify and install Water Sensitive Urban Design systems as a part of the capital program	Ongoing	2024
	• Install energy generation (solar panels) systems on Council-owned assets to ensure green star energy rating	Ongoing (due for completion in 2024)	2024
	• Develop initiatives for better management of Council's waste diversion via Council's Waste Advisory Group and East Waste	Abandoned in 2020/21 (due for completion in 2024)	2024
Develop adaptation strategies to effectively respond to the impact of climate change	• Review and update Resilient East Action Plan as adaptation strategies are identified and developed	Ongoing (due for completion in 2024)	2024

Disclaimer: Actions reported are those that can be considered in the 2020/21 financial year. Therefore, the number of actions may vary compared to the Strategic Plan total.



### From the 84 actions across seven key pillars:

**68 (80.95%)** actions have been completed or are ongoing initiatives that will be continued throughout the Strategic Plan until 2024.

**8 (9.52%)** have been abandoned in 2021/22 due to reasons such as COVID-19, budget constraints or commencement scheduled for the 2021/22 and 2022/23 financial years.

**8 (9.52%)** projects have commenced and are 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.

### 2020/21 strategic wellbeing update

“The 2020/21 year saw the completion of Council’s first Wellbeing Strategy – 2016-2020 *Living Walkerville: wellbeing for every age and stage* – where key targets were delivered across four years. It also marked the start of a new Wellbeing Strategy, which commenced the delivery of desired outcomes based on eight themes and their corresponding strategic initiatives.

Social and environmental factors such as income, education, employment, transport, social connectedness and open space all contribute to the health of the Town of Walkerville community. The new strategy recognises that the way we plan, design and build our communities has a significant influence on shaping health and wellbeing outcomes. Council’s vision is that the Town of Walkerville will be a thriving community where every person has the opportunity to live well.

Despite a difficult year as a result of COVID-19, it was pleasing to see positive impacts and achievements reached across the past 12 months as we embarked on the first year of our new strategy.

From advocating for elderly rights and providing home support to supporting women’s health and fostering inclusivity – we saw many successes and projects come to fruition. The following pages provide an update on the wellbeing achievements throughout 2020/21.”

Fiona Deckert  
Manager Community  
Development & Engagement



## Theme: young people 0 – 25

Initiative	Desired outcome	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 services were promoted and understood 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 and Lego Club – were continued</li> <li>A new weekly technology program – Coding for Kids – was introduced</li> <li>A range of one-off events for children and carers were delivered, including children literacy development talks, National Simultaneous Story Time, writing picture books workshop, circus play for toddlers and children author talks</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 with sporting grants to attend national 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 animation creation workshops</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 were provided with a dedicated study space in the Civic and Community Centre. A local wood artist was commissioned to produce a work bench as part of a study nook area in the Theresa Walker Gallery, which also included stools and integrated power</li> <li>Artwork by Walkerville Primary School students was placed on display at the Civic and Community Centre as part of the SALA Festival</li> <li>School excursions were held 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 2021 Young Volunteer of the Year was awarded to a Walkerville Primary School student</li> <li>The Nourishing Table program was undertaken with Vale Park Primary school students and local elderly residents</li> </ul>

## Theme: women and men

Initiative	Desired outcome	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>Information on family and domestic violence issues and support services were promoted and accessible for the community via the website, brochures and weekly newsletter</li> <li>Council's website was available for translation in 109 languages</li> <li>Council complied with EEO legislation</li> <li>White Ribbon accreditation was achieved and staff received training in understanding domestic violence</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, as COVID-19 restrictions allowed</li> <li>A Volunteer of the Year luncheon for 100 people was held at the Civic and Community Centre in May 2021</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>Grant funding was received to progress a community garden at Mellor Court in collaboration with the Adelaide Botanic Gardens</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</li> </ul>



## Theme: inclusivity and cultural diversity

Initiative	Desired outcome	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>Library programs and events with a focus on diversity and cultural inclusion were designed and delivered</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, Croatia, Persia and South Africa</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 continued to offer a “language other than English (LOTE)” 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 LOTE options</li> <li>Council’s website was available for translation in 109 languages</li> <li>Customer Experience staff assisted library patrons with hearing and vision impairments</li> </ul>



## Theme: literacy

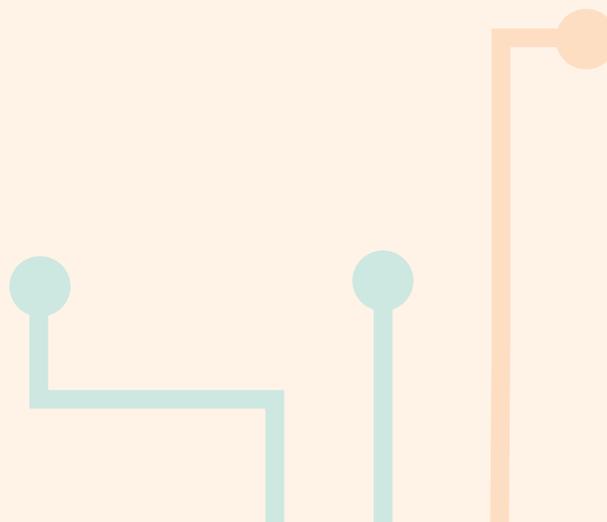
Initiative	Desired outcome	Achievements
<b>Build literacy, language and lifelong learning skills</b>	<ul style="list-style-type: none"> <li>Range of library services and resources continue to grow and adapt to meet community needs through literacy and learning programs and individual support</li> </ul>	<ul style="list-style-type: none"> <li>Library content (physical and digital), programs and events, and personal tech support was expanded to meet evolving community needs</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 increased</li> <li>Children’s library activities were continued with the introduction of technology programs</li> <li>A child-friendly safe reading area continued to be available in the library area</li> <li>An expanded schedule of Digital Springboard and Be Connected short courses was 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>A digital technology specialist was recruited in October 2020 to deliver technology programs</li> <li>The library’s free digital collections and content database was increased with Axis 360 (eBooks and eAudiobooks) and Kanopy (streaming service), offering thousands of movies, series and documentaries for free and exclusive use to Walkerville Library members</li> <li>New technology was invested in, including a range of robotics, new iPads to support the delivery of library programs and 3D pens/printing items (thanks to Friends of Walkerville Library)</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	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>Information sessions on mental health issues were presented to the community</li> <li>Helplines and links to services were accessible from Council's website</li> <li>Staff were trained in understanding mental health issues</li> </ul>

## Theme: safety

Initiative	Desired outcome	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></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 and five digital short courses, including cyber safety, were run at the Civic and Community Centre</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 regularly met with SAPOL to address local issues</li> </ul>



## Theme: active ageing

Initiative	Desired outcome	Achievements
<b>Enhanced health and wellbeing</b>	<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</li> <li>The Walkerville Walkers was actively promoted and attendance increased by 25% in 2020/21</li> </ul>
<b>Services and programs are inclusive, empowering and responsive</b>	<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</li> </ul>
<b>Dementia Friendly Organisation</b>	<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 was held biannually for staff as part of the organisation's dementia friendly accreditation</li> </ul>

## Theme: support at home

Initiative	Desired outcome	Achievements
<b>Ensure diverse needs of older people are supported and acknowledged</b>	<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>Suspended due to COVID-19 restrictions</li> </ul>
<b>Support people to remain in their own home for as long as they wish</b>	<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 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 expanded to include Axis 360 and Kanopy, which could be accessed anywhere by Walkerville Library members</li> </ul>
<b>Fostering a sense of belonging and connection for families and carers</b>	<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 services were promoted via the website, <i>Weekly Round Up</i> and <i>About Town</i> newsletter</li> <li>Library content request forms were introduced and feedback surveys were completed using a range of methods</li> </ul>

STEPHEN  
TERRACE



# 2020-2024 Disability Access and Inclusion Plan (DAIP)

The Town of Walkerville is committed to ensuring that our 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 the next 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 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;
- 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.

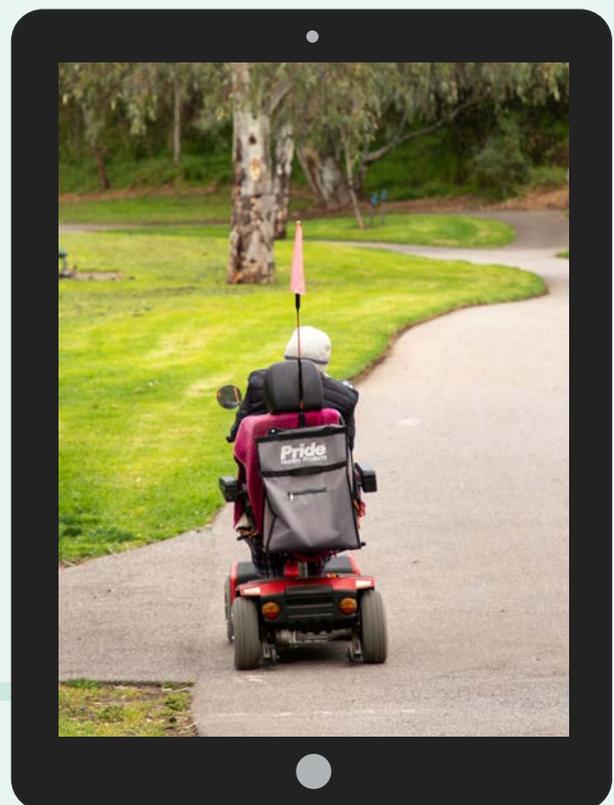
## 2020/21 DAIP update

Since Council's previous DAIP adopted in 2018, the *Disability Inclusion Act (2018)* and the *State Disability Inclusion Plan* have come into effect. As such, 2020/21 was the first year of the new DAIP and it responded to the four State plan priority areas of:

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

The second DAIP builds on Council's 2020-2024 Wellbeing Plan, which aims to improve physical, mental and social wellbeing, as well as quality of life.

**The following pages demonstrate the achievements of the DAIP actions over the past 12 months.**

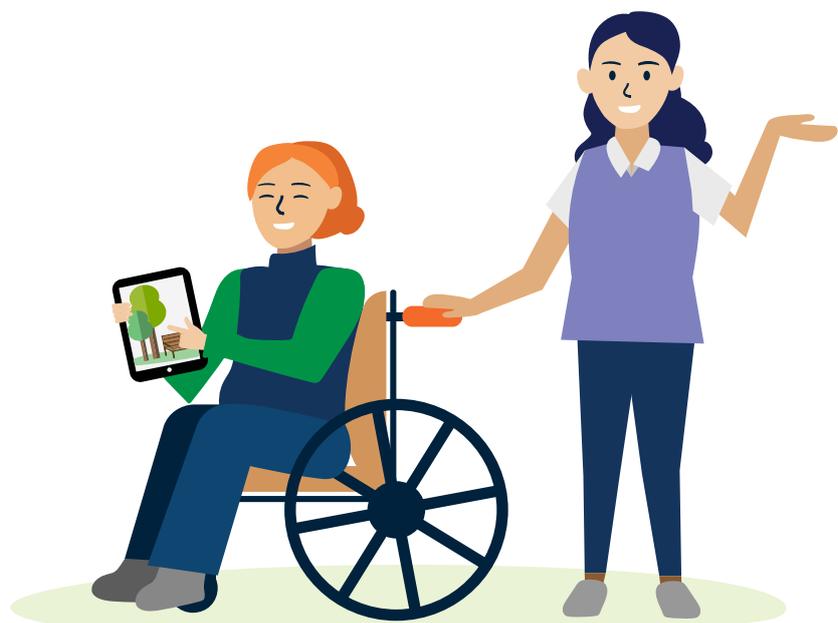


## Inclusive communities for all

Action	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 new staff and volunteers completed 'Safe Environment' training on commencement of employment</li> <li>A tailored professional development team program was delivered (June 2020 to October 2020), which included development of skills to support a varied and diverse audience</li> <li>A White Ribbon Domestic Violence training session was held for staff</li> <li>Dementia awareness training was undertaken</li> </ul>
Develop plain language one-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>A checklist was developed to ensure all events and programs were inclusive. The document will be finalised in 2021/22</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 offered supported 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 and their carers were taken into consideration when reconfiguring spaces in the Civic and Community Centre</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 social media channels. It also completed a 2020/21 photoshoot which included showcasing accessible local businesses and community members</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 – which identified specific grant streams – was promoted to community and disability organisations</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 will be developed prior to the end of the 2020-2024 DAIP</li> </ul>

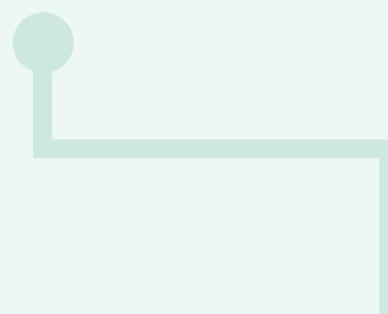
## Leadership and collaboration

Action	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 introduced for community engagement</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>Administration will meet with other Councils to discuss the establishment of a panel and how best to proceed in 2021/22</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>A database of attendees at all events, including requests for those with lived disability, was recorded</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	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>Completed annually</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>The installation of new DDA compliant toilets was approved for Willow Bend, Levi Park and Hamilton Reserve</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>Access and inclusion improvements were considered and incorporated where appropriate during the design and maintenance of public realm assets</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 masterplans 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>Planning for the Levi Caravan Park upgrade included the need for disability access cabins to promote inclusivity. Disability friendly access would also be considered during the design phase of the Walkerville Oval Redevelopment project</li> </ul>
Review lease agreements for groups using Council owned facilities to ensure access and inclusion requirements are specified and monitored 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>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>Administration constantly reviewed and updated the website to meet WCAG</li> </ul>





## Accessible communities

Action	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 (e.g. 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</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 collections were regularly assessed and refreshed. The home library service remained suspended due to COVID-19 restrictions</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>Ongoing throughout 2020-2024 DAIP</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</li> </ul>



## Learning and employment

Action	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	<ul style="list-style-type: none"> <li>Ongoing throughout 2020-2024 DAIP</li> </ul>
All position advertisements and recruitment processes are Equal Employment Opportunity (EEO) compliant and in formats that comply with disability standards	<ul style="list-style-type: none"> <li>All recruitment material and processes were EEO compliant and in formats that complied with disability standards</li> </ul>
Work proactively with disability placement agencies to identify the barriers and explore opportunities for volunteering, placements and employment opportunities	<ul style="list-style-type: none"> <li>Ongoing throughout 2020-2024 DAIP</li> </ul>
Ensure position requirements are not unnecessarily restrictive, offer flexible working arrangements and provide systems that enable the ongoing employment of people living with disability	<ul style="list-style-type: none"> <li>Ongoing throughout 2020-2024 DAIP</li> </ul>
Undertake an access audit of all workplaces to ensure these are accessible for people working with disability	<ul style="list-style-type: none"> <li>Scheduled for completion prior to the end of the 2020-2024 DAIP</li> </ul>
Liaise with the LGA to identify potential training opportunities	<ul style="list-style-type: none"> <li>Ongoing throughout 2020-2024 DAIP</li> </ul>





## Create and build with 3D Pens

Are you a hobbyist, artist or maker and interested in creating something with a 3D Pen?

Come along and turn your creative design into constructive reality with our 3D Desktop Pens.



Monday, 19 April  
3:30pm - 5:00pm  
Town Hall



# administration

## Leadership Team

As at 30 June 2021, the Leadership Team was made up of the Chief Executive Officer (CEO), four Group Managers and two Managers.

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

- **Office of the CEO**  
(Governance, Elected Member support, Community Development & Engagement, Human Resources, Work Health & Safety and Marketing & Communications)
- **Corporate Services**
- **Planning, Environment & Regulatory Services**
- **Assets & Infrastructure**
- **Customer Experience**

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 \$95,000 to \$262,000 per annum and were inclusive of 9.5% compulsory superannuation.

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

### employee profile (head count)

Female	Male	Total
21	14	35

### employment status

	Female	Male	Total
Full Time	17	14	31
Part Time	4	0	4
Casual	0	0	0
Total	21	14	35



### occupation stream (head count)

	Female	Male	Total
Governance	5	1	6
Corporate Services	4	1	5
Customer Experience	6	1	7
Assets & Infrastructure	2	9	11
Planning, Environment and Regulatory Services	4	2	6
<b>Total</b>	<b>21</b>	<b>14</b>	<b>35</b>

### length of service (head count)

Years	Female	Male	Total
0-2	8	7	15
2-5	6	1	7
5-10	1	2	3
10-15	4	3	7
15 +	2	1	3
<b>Total</b>	<b>21</b>	<b>14</b>	<b>35</b>

### length of service (comparison)

Years	2016/17	2017/18	2018/19	2019/20	2020/21
0-2	15	14	8	12	15
2-5	8	8	10	9	7
5-10	10	10	9	7	3
10-15	3	3	4	6	7
15 +	1	2	2	3	3
<b>Total</b>	<b>37</b>	<b>37</b>	<b>33</b>	<b>37</b>	<b>35</b>

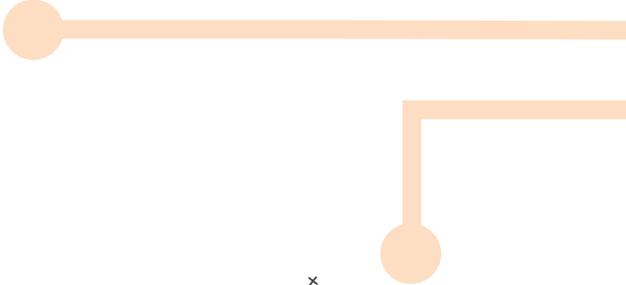
# organisation structure



# salary register and employment status

register of salaries  
2020/21

	Part Time (PT) or Casual (C)		Classification (Level)	Salary Scale	Salary	On Call Allowance	Motor Vehicle (MV): Full Use + Value or Fuel Card (FC)	MV Value	Super	Total Package
	FTE									
Chief Executive Officer	1	Contract	234,071			MV	7,000	21,769	262,840	
Group Manager Corporate Services & Strategic Projects	1	Contract	135,201					13,520	148,721	
Group Manager Planning, Environment & Regulatory Services	1	Contract	135,201					13,520	148,721	
Manager Community Development & Engagement	PT	0.8	Contract	115,177	92,142	FC	2,000	8,569	102,711	
Group Manager Asset & Infrastructure	1	Contract	126,068			MV	10,000	12,607	148,675	
Group Manager Customer Experience	1	Contract	128,143					12,814	140,957	
Strategic Development & Policy Planner	1	Contract	100,212					10,021	110,233	
Senior Planner	PT	0.8	Contract	95,010	76,008			7,601	83,609	
Planning Officer	1	Contract	74,760					7,476	82,236	
Project Officer Assets & Infrastructure	1	Contract	92,213					9,221	101,434	
Council Secretariat / EA – Office of CEO	1	Contract	79,999					8,000	87,999	
Communications & Marketing Manager	1	Contract	86,391					8,639	95,030	
Community Safety Officer	1	Contract	74,760					7,476	82,236	
Program & Events Officer	1	Contract	68,027					6,803	74,830	
Rates & Payroll Officer (Long Service Leave)	1	GO 4.4	74,760 - 79,958	79,958				7,996	87,954	
Rates & Finance Officer	1	Contract	74,760					7,476	82,236	
Accounts Officer	1	GO 4.4	74,760 - 79,958	79,958				7,436	87,394	
Records Management Officer	1	Contract	68,027					6,803	74,830	



	Part Time (PT) or Casual (C)	FTE	Classification (Level)	Salary Scale	Salary	On Call Allowance	Motor Vehicle (MV): Full Use + Value or Fuel Card (FC)	MV Value	Super	Total Package
Coordinator Customer Experience		1	Contract	74,760					7,476	82,236
Concierge / Customer Service Officer		1	Contract	73,226					7,323	80,549
Customer Experience Officer		1	Contract	68,027					6,803	74,830
Customer Experience Officer		1	Contract	69,757					6,976	76,733
Customer Experience Officer		1	Contract	68,027					6,803	74,830
Regulatory Services Administration Officer		1	GO 4.1	74,760 - 79,958	74,760				7,476	82,236
Shared Depot Administration Officer	PT	0.6	Contract	68,027	40,816				4,082	44,898
Shared Depot Administration Officer	PT	0.6	GO 5.2	81,687 - 85,153	50,054				5,005	55,059
WHS / HR Administration Officer		1	Contract	76,433					7,643	84,076
Civic & Urban Services		1	WC 3.3	69,399 - 72,847	72,847				6,775	79,622
Group Leader Landscape Design & Beautification Services		1	Contract	89,220					8,922	98,142
Beautification Services Team Member		1	WC 2.3	62,506 - 65,657	65,957				6,134	72,091
Beautification Services Team Member		1	WC 2.3	62,506 - 65,657	65,957	3,372			6,596	75,925
Beautification Services Team Member		1	WC 2.3	62,506 - 65,657	65,957	3,372			6,596	75,925
Beautification Services Team Member		1	WC 2.3	62,506 - 65,657	65,957	3,372			6,596	75,925
Beautification Services Team Member		1	Contract	64,226					6,423	70,649
FTE		32.80								

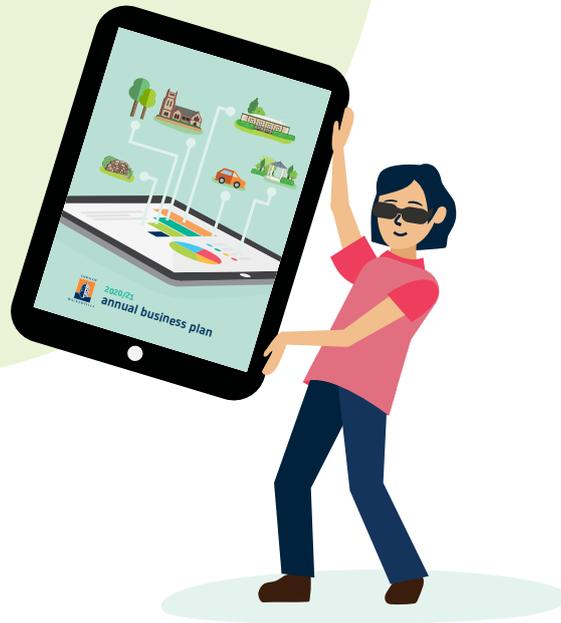


## office of the ceo

**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



“In a world that’s changing really quickly, the only strategy that is guaranteed to fail is not taking risks”

*Mark Zuckerberg,  
Facebook Chief Executive Officer*

From quirky community signage and “hello from Walkerville” consultation postcards, to cartoon budget videos and promotion of the Township’s love for four-legged friends – in 2020/21, the portfolio of Communications & Marketing began the journey of a digital media transformation. Out-of-the-box methods of engagement and creative community notifications became the centre point of all major strategies for this department. QR codes were introduced across all consultation methods and information sharing through videos was identified as a major marketing channel.

Group Leader Landscape Design & Beautification Services Greg Stevens, Mayor Elizabeth Fricker, CEO Kiki Cristol and Manager Community Development & Engagement Fiona Deckert got involved with promotion for National Volunteer Week by joining the “Wave Your Appreciation” campaign by putting their hands up to thank our volunteers with a special smile.



## 2020/21 highlights

### e-news

The Town of Walkerville introduced its first e-news product in 2020 in order to address a gap in Council's communication methods. The establishment of the new media mechanism through an integrated marketing platform provided the opportunity to share information instantaneously and allow the community to subscribe to Walkerville news directly via its website. MailChimp allowed a new community email database to be created where Council's weekly newsletter the *Weekly Round Up* could be pushed out to residents in the form of an e-news channel. This ensured the community was receiving latest news straight to their inbox by signing up to the mailing list. It also provided Administration with the ability to track click-through rates. The e-news is a way to connect with the local community to provide Council updates, events, news, grant prospects, support opportunities and initiatives.

### Digital transformation

Throughout 2020/21, digital methods of engagement and information sharing was a key focus for Administration, including consultation postcards, an Annual Business Plan digital video and informational videos.

### Business friendly tick of approval

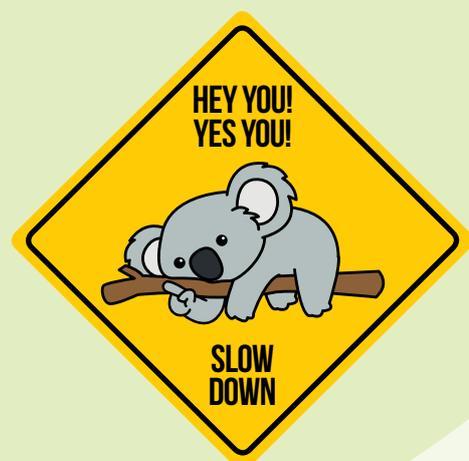
As a testament to Council's support of its small business community, the Town of Walkerville was accepted as a Small Business Friendly Council (SBFC) by the South Australian Small Business Commissioner John Chapman in October 2021. This achievement heightens Council's focus on stimulating economic development and assisting local companies in boosting business. The State-wide SBFC Initiative aims to assist Council in enabling economic development, enhancing local relationships, boosting networking and encouraging business opportunities. As part of the SBFC Initiative, Council will work towards meeting specific goals of the SBFC Charter and staff will have access to information sharing and networking between Councils across the State – including workshops, newsletters and case studies.

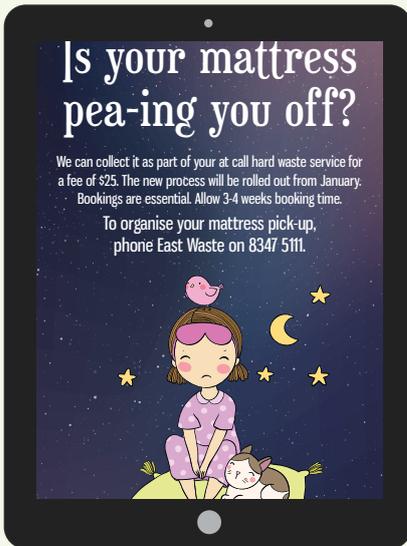
### Suite of signage

Administration installed a suite of new signage throughout the district based on key areas of concern within the community. The unique designs are aimed at conveying targeted messages in both an educative and quirky manner. The range of signage follows the popularity of Council's COVID-19 corflutes in 2019/20. The signs received excellent feedback and it was important to continue producing informative messaging in engaging ways to strike a chord with the community.

The 2020/21 signage suite included:

- Is your mattress pea-ing you off?;
- Don't be a turd, scoop the poop;
- Kids at play, keep dogs away;
- No dogs, skateboards, bikes or scooters (or dogs riding skateboards, bikes or scooters) allowed within the fenced area;
- Hey you! Yes you! Slow down;
- New loo, new look;
- Bee cool, there are bees making honey in the area;
- Bee careful, there are bees in the area;
- Hey honey, have you heard the buzz... my bees are working in the area.





The Communications & Marketing Manager has direct oversight of all aspects related to the public relations and 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;
- 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 2020/21, key corporate documents managed by the Communications and Marketing portfolio, along with the delivery of promotional materials for programs, events and initiatives, included:

- 2020/21 Annual Business Plan;
- 2020/21 Annual Business Plan Summary;
- 2021/22 Draft Annual Business Plan for public consultation;
- 2019/20 Annual Report;
- Council's quarterly newsletter *About Town*;
- Council's weekly newsletter the *Weekly Round Up*;
- e-news;
- SALA Festival – Colour our Town;
- Adelaide Food Fringe Festival;
- *Cultivate5081* programs;
- library programming and promotions;
- Stick library.



## Community consultation & 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, hard copy and online, and in person;
- information available on Council's website;
- *Weekly Round Up*;
- e-news;
- social media posts and advertising;
- public notices.

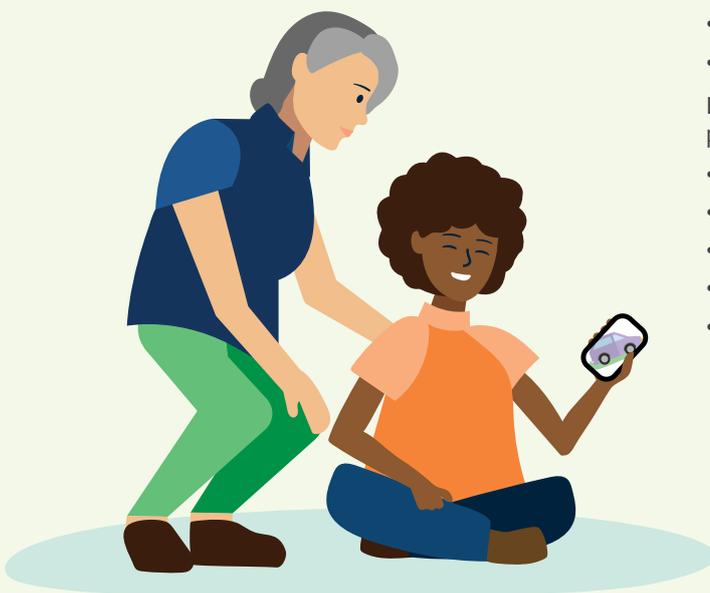
**In 2021/22, Council reached its highest level of community participation. More than 150 responses were received in regards to the Walkerville Oval Redevelopment and the 2021/22 Draft Annual Business Plan had more than 230 responses at 30 June 2021 (consultation was to close on 2 July 2021).**

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

- Walkerville Oval Redevelopment;
- Draft 2020-2024 Disability Access and Inclusion Plan (DAIP);
- 39 Smith Street: Proposed Revocation of Community Land Classification;
- Revised Request for Service and General Complaint Handling Policy;
- Draft Heritage Management Policy;
- Liquor Licence Management Policy;
- Business street party;
- Levi Park upgrade;
- Draft Order Making Policy;
- Draft Public Land Encroachment Policy;
- Draft Development Assessment Refund and Waiver Policy;
- Walky Talks;
- Cluny Ave – 3-hour parking controls;
- Draft Use of Council Parks, Gardens, Reserves and Open Space Policy;
- Local business sentiment;
- Draft Accredited Professional Policy;
- Technology at Walkerville;
- Local Heritage Development Plan Amendment (DPA);
- Draft Assessment Manager Reporting Policy;
- Draft Assessment Panel Reporting Policy;
- Draft Development Compliance and Enforcement Policy;
- Draft Mobile Food Vendor Policy;
- Draft Annual Business Plan 2021/21.

External consultation processes that the Town of Walkerville promoted included:

- South Australia's Road Safety Strategy to 2031;
- National Food Basket Survey;
- State Government draft Planning and Design Code (Code);
- Draft Suicide Prevention Bill;
- The Watson Telstra Tower.



## Business & economic development

The Communications & Marketing Manager sits on the board of Propel SA and the Eastern Region Alliance (ERA) Economic Development Group. These roles do not attract a sitting fee.

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. Propel SA aims to help business owners by providing valuable, low-cost support. In 2021/21, the level of support to local businesses was increased by offering a free 12-month membership. An annual membership starts at \$360, which Council covered for those business owners who joined.

In 2020/21, Propel SA:

- offered a 12-month free membership package for local businesses;
- had a strategic planning session with board members in July 2021 to plan for the financial year;
- hired a Small Business Engagement Officer to build the membership base and source sponsorship opportunities;
- began an “Ask the Expert” series;
- ran a Marketing Workshop;
- started a new podcast series to showcase local businesses;
- held a successful AGM and “Christmas at the Ballroom” event;
- provided a complimentary “SME Business Advisory” session for selected businesses;
- hosted monthly networking events, including a session at the Sussex Hotel in February 2021;
- facilitated an “Economic and State Business Panel Breakfast” at Norwood Football Club in June 2021 with Minister for Innovation and Skills the Hon David Pisoni MP, Small Business Commissioner John Chapman, General Manager SAFA Anna Hughes, Deloitte Access Economics Partner Aaron Hill and Specialist Business Advisor Host Bevan Roberts;
- ran a success business golf day at Lochiel Park Golf Course in May 2021.



Burnside Mayor Anne Monceaux, Burnside CEO Chris Cowley, SA Small Business Commissioner John Chapman and Walkerville Mayor Elizabeth Fricker at the 2020 Small Business Friendly Council Workshop.

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 2020/21, the Economic and Development Group continued to work towards improved cooperation, resource sharing, more effective working relationships and joint actions to address strategic priorities between Councils. Members also discussed State Government responses, which focused on business and investment, high-end strategies for local business reinvention, shared Council policies and business support programs.

In 2020/21, the ERA Economic Development Group:

- finalised the ERA Prospectus document (a publication showcasing the east for State Government, Federal Government and external agencies);
- completed a Business Sentiment Survey;
- discussed the Federal Budget and impacts on ERA;
- explored the State Budget and areas ERA could tap into;
- investigated the below topics:
  - accommodation in ERA;
  - office and retail vacancies in ERA;
  - professional services referral program;
  - home-based businesses;
  - ease of setting up a business in ERA;
  - small venue licence;
  - tenancy mix analysis.

# community development & engagement



From home support services and sponsorship programs, to community events and venue hire – the Community Development & 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 Program & Events Officer works collaboratively with the Customer Experience Team to develop and deliver high quality community events and programs under the *Cultivate5081* banner.

## 2020/21 community development highlights

### Adelaide Food Fringe Festival

Council assisted local businesses by way of paying for their registration to be part of the Adelaide Food Fringe – an open access food and drink festival that supports and celebrates South Australia's food and beverage industry. As part of the festival in May 2021, Council held an Indigenous experience event in partnership with Something Wild – Australia's largest Indigenous-owned food and beverage company. Self-proclaimed foodie and General Manager Daniel Motlop hosted a masterclass where guests used their senses to touch, smell and taste different produce. They also enjoyed Green Ant Gin and Indigenous canapé tasting. The event was featured on Triple M and 10 News First Adelaide.

Something Wild General Manager Daniel Motlop at the Town of Walkerville's Adelaide Food Fringe event.

### White Ribbon Accreditation

In July 2018, the Town of Walkerville began the journey towards one of the most important social change initiatives it had ever undertaken – becoming a White Ribbon Accredited Organisation. In August 2020, accreditation was achieved. Council continued to maintain its commitment to reduce and eradicate domestic violence from our community.

### Domestic Violence (DV) Safe Phone

During domestic violence incidents, one of the first items to be broken or taken is the mobile phone, however, this is often the only way victims can reach out for help. The DV Safe Program aims to provide domestic violence victims with a secondary 'safe' phone they can hide in case they need to contact emergency services. In January 2021, Council became a partner of this program and an official collection point. Council collected 48 phones for this worthwhile program in 2020/21.



## 2020/21 program and event highlights

### Live in the Lounge Room

Pro-singers, shower singers and all singers in between joined this new monthly session at the Civic and Community Centre. Local resident, singer, vocal educator and choral conductor Morgan Bramble started Live in the Lounge Room to provide people the ability to have a fun singalong as part of a casual choir. When it outgrew her living room, she partnered with the Town of Walkerville to host the sessions at the Civic and Community Centre in October 2020. The sessions were well attended and received excellent feedback from the community.

“Fun songs in a relaxed and welcoming environment. Lots of fun for beginners or accomplished singers alike. Every song has its own challenges, but every rehearsal you leave feeling accomplished and energised. And no, you don't have to sing on your own so you don't need to stress about stage fright! My fave creative outlet.”

*Lauren*



### Laughter yoga

Participants had the opportunity to rediscover laughter and reap the health benefits in this quirky session. From stress reduction and immune system improvements, to mood boosting and pain management – Council's first session of laughter yoga was a success among the community. Each participant left happier, calmer and more positive. The session was hosted by TEDx speaker and author Annie Harvey.

### Market and Workshop: Indoor Plants

Well-known SA designer and lover of all things green Markus Hamence – known as the Botanic Designer and for his bold taste in styling – ran a workshop on indoor plants in the Town Hall. Attendees learnt about the fusion of good interior design and inside greenery, as well as tips and tricks for caring for a wide range of indoor plants. A market with a range of plants and homewares followed.





## 2020/21 Council Civic event highlights

### Citizenship ceremonies

From Singapore and Sri Lanka to Italy and Ireland – there was a great global representation of people who officially joined the Town of Walkerville community as Australian citizens across three ceremonies in 2020/21. Mayor Elizabeth Fricker conferred citizenship on 55 residents from more than 20 countries. In September 2020, the ceremony was held in the Council Chamber due to COVID-19 restrictions. Approximately 100 guests attended the Australia Day Citizenship Ceremony in January 2021 at Mary P Harris Reserve and a further ceremony was hosted in the Town Hall for Harmony Day in March 2021. Mayor Fricker said it was a privilege to welcome the new citizens and witness the joy on their faces as they officially became Australians in the Town of Walkerville.



### Volunteer Awards

More than 100 local volunteers attended a luncheon in the Town Hall on 25 May 2021 as part of Council's annual Volunteer Awards ceremony. Mayor Elizabeth Fricker welcomed CEO of Volunteering SA/NT Ms Evelyn O'Loughlin to assist in presenting the awards, which were presented to the following:

- Volunteer of the Year: Patricia Stewart
- Young Volunteer of the Year: Amber Trappel
- Community Event of the Year: Walkerville Rotary Art Show
- Mayor's Choice Award: Deb Duckmanton.

**In 2021, the theme for National Volunteer Week was: "Recognise. Reconnect. Reimagine."**



Mayor Elizabeth Fricker with Mayor's Choice Award recipient Deb Duckmanton, Walkerville Rotary Art Show representative as winners of the Community Event of the Year, Young Volunteer of the Year Amber Trappel, Volunteer of the Year Patricia Stewart and CEO of Volunteering SA/NT Ms Evelyn O'Loughlin at the 2021 Volunteer Awards.

## 2020/21 ongoing services provided to the community

### Free community bus

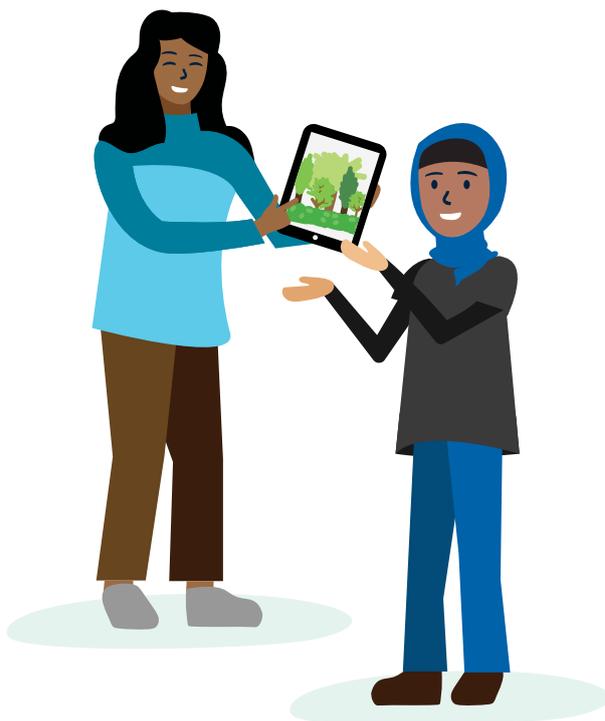
The community bus was in service every Friday and eligible residents were able to utilise the service as many times as they needed.

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 2020/21

July 2020	78
August 2020	54
September 2020	59
October 2020	43
November 2020	29*
December 2020	26*
January 2021	35
February 2021	50
March 2021	60
April 2021	74
May 2021	71
June 2021	73
<b>Total</b>	<b>652</b>

\*Reduced clients due to COVID-19 lockdown



## 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.

### 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;
- plaques.

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

### 2020/21 community fund recipients

Name	Project	Date received	Funding awarded
Rotary Club of Walkerville	Pleasant Sunday Afternoon concerts	23/11/20	\$1,600
Walkerville Softball Club	Uniforms for Community Back on Base program	19/01/21	\$900
Adelaide Food Fringe	Payment for three events in the Council area to participate in the Adelaide Food Fringe Festival	27/04/21	\$150
Rebecca Copeland	Individual sporting grant to attend Gymnastics tournament	06/05/21	\$150
John Rolls	Plants for revegetation of Linear Park	21/05/21	\$210

## 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);
- capital purchases in support of a community project, program or activity.

### 2020/21 sponsorship recipients

Name	Project	Date received	Funding awarded
St Andrew's Church	Contribution to the Bell Tower appeal for the church	19/08/20	\$25,000
Rotary Club of Walkerville	Sponsorship for the Walkerville Art Show	22/09/20	\$3,000



Community members enjoying the 2020 Walkerville Art Show, hosted by Walkerville Rotary at St Andrew's School.

## Community events

In line with its strategic focus areas, the Town of Walkerville supported the following community events in 2020/21:

- 2020 Walkerville Art Show presented by Walkerville Rotary;
- 2021 ANZAC Day Dawn Service presented by the Walkerville RSL;
- 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;
- Walkerville Probuss;
- Miniature Christmas Pageant.

## Venue hire

- The Civic and Community Centre offered a number of meeting rooms and the Town Hall for hire. In 2020/21, this generated an income of \$7,664.
- Many community groups who had entered into MOU arrangements with the Council had hire costs waived. In 2020/21, the total loss of income from waiving hire fees for groups, which entered into an MOU with Council, totalled \$4,271.

## Cross-council community support

### Commonwealth Home and Support Program (CHSP)

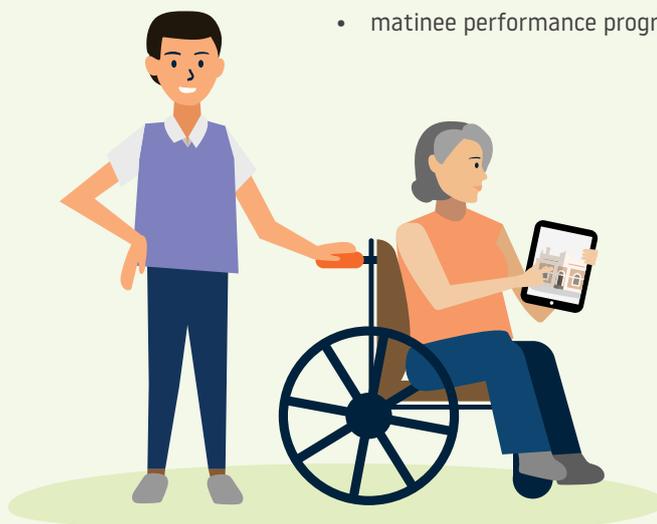
In 2020/21, the Town of Walkerville and City of Prospect continued to offer services that assisted older residents (more than 65 years of age) and younger people with a disability to live independently in their own homes.

Dedicated program coordinators based at the City of Prospect coordinated the services and social programs.

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;
- market run;
- community brunch;
- friendship groups;
- Men's Shed;
- fishing buddies;
- lunch group;
- zoo group;
- seniors group;
- matinee group;
- Strength for Life;
- matinee performance program.



## 2020/21 uptake of CHSP by Town of Walkerville clients

Total persons assisted – 138	Number of clients	Occasions of service	Total extent of service hours/\$
<b>Social groups – attendance</b>			
Men's Shed	4	41	153 hrs
Shopping Experience	7	15	59 hrs
Friendship Group	2	20	52 hrs
Community Lunch	11	27	58 hrs
Exercise Group at Walkerville	14	210	210 hrs
Strength For Life	8	220	224 hrs
Lunch Group	21	51	208 hrs
Social Programs – other	11	14	36.50 hrs
Active Thursday	9	16	48.50 hrs
Zoo Trip	2	2	24 hrs
Wellness Wednesday	1	1	4 hrs
Aqua Aerobics	5	56	112 hrs
Performance: Out of the Square concert	2	2	3 hrs
<b>Total</b>	<b>97</b>	<b>675</b>	<b>1,192 hrs</b>
<b>Domestic assistance</b>			
Cleaning – ongoing	66	1,054	1,564.25 hrs
Cleaning – short term	1	3	3 hrs
Spring clean	19	21	49 hrs
<b>Total</b>	<b>86</b>	<b>1,078</b>	<b>1,616.25 hrs</b>
<b>Home garden and maintenance</b>			
Gardening (ongoing)	32	219	279 hrs
Garden Tidy (one-off)	53	71	118 hrs
General House Maint. (Handyman)	24	36	54 hrs
Gutter Clean	28	31	42.50 hrs
Window Clean	32	32	55.50 hrs
Trades Services (Locksmith)	1	1	1 hr
Trades Services (Electrical)	4	5	11.25 hrs
Trades Services (Plumbing)	6	6	6.50 hrs
<b>Total</b>	<b>180</b>	<b>401</b>	<b>567.75 hrs</b>
<b>Home Modifications</b>			
General Modification	3	3	\$452.50
Grab Rails	6	6	\$1,336.80
<b>Total</b>	<b>9</b>	<b>9</b>	<b>\$1,789.30</b>
<b>Transport</b>			
Taxi Vouchers	5	24	14.50 hrs
Transport To Activity	9	55	27.50 hrs
Transport From Activity	9	55	27.50 hrs
<b>Total</b>	<b>23</b>	<b>134</b>	<b>69.50 hrs</b>

### Upcoming in 2021/22:

#### Dementia Friendly Community Forum

This community forum will enable people to learn more about dementia and discuss how we can work together to make our communities more aware and responsive to the needs of people living with dementia and their families and carers. Presented by State Member for Adelaide, Rachel Sanderson MP and the Town of Walkerville.

#### Community Garden Project

Council is working with the Botanic Gardens and SA Housing Authority on a pilot community garden program at Mellor Court, Gilberton. This program, which has been grant funded, focuses on engaging people in plant and garden related activities to achieve physical, mental, emotional, social and community benefits.

#### Community Exercise Program

The focus of this program will be functional training incorporating strength, mobility and cardio exercises. All age groups and people with any type of injury are welcome to join.



# governance

The following information relates to Council's governance activities in 2020/21.

## 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 2020/2021:**

**File Number: 13.40.2.25**

Date Received: 7 January 2021

Requesting a list of addresses for which the ratepayer is a public/community housing provider.

**File Number: 13.40.1.1**

Date Received: 7 June 2021

Requesting documents relating to a specific development application.

## 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;
- 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  
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;
- 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:

### By-Law no 1: 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.

### By-Law no 2: 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.

### By-Law no 3: Roads

For the management, control and regulation of certain activities on Council roads.

### By-Law no 4: Moveable signs

To set standards for moveable signs on roads and to provide conditions of, and the placement of, such signs.

### By-Law no 5: 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;
- 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;
- Women of Walkerville Committee.

## 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 Program Policy;
- Complaints Handling Procedure under Council Members Code of Conduct;
- Damage to Council Infrastructure Policy;
- Development Act Delegations Policy;
- Development Compliance and Enforcement Policy;
- Disposal of Land and Assets Policy;
- Elected Members Allowances and Benefits;
- Elected Member Training and Development Policy;
- Elections – Casual Vacancies Supplementary Elections Policy;
- Financial Internal Controls Policy;
- Fraud and Corruption Prevention Policy;
- General On-Street Parking Policy;
- Heritage Management Policy;
- Heritage Plaques Policy;
- Heritage Plaques Fund 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;
- 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;
- Residential Parking Permit Policy;
- Risk Management Policy;
- Selection of Road Names Policy;
- Social Media Policy;
- Sponsorship Policy;
- Temporary Road Closure Policy;
- Treasury Management Policy;
- Urban Forest Management Policy;
- Use of Council Parks, Gardens, Reserves and Open Spaces Policy.

## 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;
- 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 Masterplan;
- *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;
- Voters Roll.

### Marketing and Communications

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

### Community Development and Engagement

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

### Assets and 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

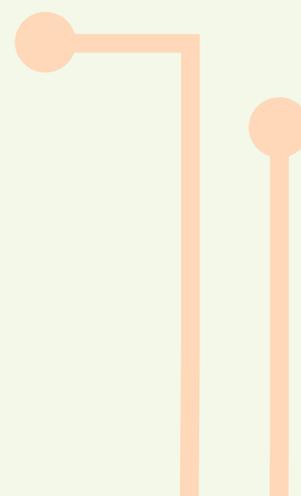
- Annual Business Plan and Budget\*;
- Long Term Financial Plan;
- Assessment Record\*;
- Council's Schedule of Fees and Charges;
- Community Land Management Plans:
  - Parks, Reserves and Open Spaces;
  - Walkerville Oval Precinct;
  - Walkerville Memorial Gardens;
  - Linear Park;
  - Smith Street 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 & Safety (WHS) and return to work (RTW) was led by a HR/WHS Administration Officer and supported by a WHS Coordinator via Council shared services.

Throughout 2020/21, Council continued to place WHS, RTW and risk at the forefront of its day-to-day activities. The WHS and RTW teams achieved positive audit results and inspection outcomes, reflecting the CEO's ongoing commitment to maintaining a safe place for all workers and visitors.

## WHS Committee

Council's WHS Committee comprised five employees, two management representatives and three trained health and safety representatives.

The Committee met quarterly and constantly reviewed 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 2020/21, the Committee met on the following dates:

- 24 September 2020;
- 10 December 2020;
- 18 March 2021;
- 17 June 2021.

Consultation with staff on the review of policies, instructions and WHS and risk initiatives assisted in framing a safety culture that was 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 2020/21:

- Skytrust (WHS Management System);
- fire safety emergency warden skills retention;
- training for the fire board (wardens);
- heat stress/skin cancer awareness for depot staff;
- first aid – senior first aid certificate;
- first aid – CPR refresher;
- fraud and cyber awareness for the Management Team;
- drug and alcohol awareness;
- WHS awareness for managers and supervisors;
- return to work for selected staff;
- health and safety representative – level 1;
- spill kit training;
- pole saw operation competency for depot staff;
- child safe environment;
- mental health awareness;
- chain of responsibility/load restraint for depot staff.



## Health and Wellbeing

In 2020/21, 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.

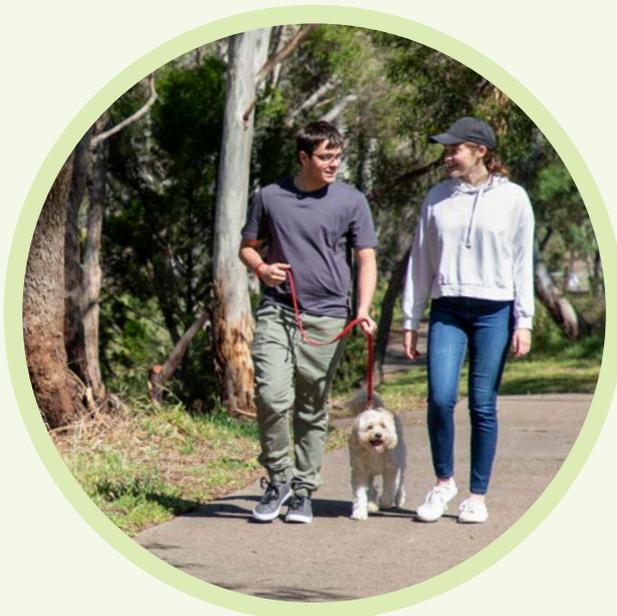
## LGA Mutual Schemes

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 2019/20.

## 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 \$65,134. These funds were allocated to:
  - maintenance and annual update of Council's Business Continuity Plan (BCP);
  - library return RFID smart library book return bin to reduce manual handling;
  - battery-run hedge trimmers for the depot staff;
  - aerosol safety storage cage for the depot;
  - sit-stand desks;
  - ergonomic workstation chairs;
  - window screens in the customer experience area to stop glare;
  - 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;
  - mental health first aid certificate training;
  - panic alarms.
- Continuing to follow the *Work Health and Safety and Return to Work Strategic Plan*, which was approved in 2019/20;
- Undertaking a desktop review on the BCP in December 2020, 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;
- 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;
  - 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.

## 2020/21 highlights

### Hamilton Reserve Rejuvenation Project

From a children's bike track loop and nature play equipment, to undercover barbecue areas and a public toilet – the vision for Hamilton Reserve was brought to life in 2020/21 with the approval of matched government funding to progress the project. In June 2021, Council was notified of its success in receiving \$319,825 from the State Government as part of the 2020/21 Open Space and Places for People Grant Program. The upgrade will ensure 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. It will also provide a range of unstructured recreation opportunities for a variety of age groups, as well as improve the conservation of the reserve in order to supply the community with access to quality green open public space. Ground was broken in June and the project is due for completion in October 2021.

### Warwick Street upgrade

A \$220,000 upgrade and renewal of Warwick Street was completed in March 2021 in order to improve pedestrian safety and Council's road network. The project started in December 2020 and included a road reseal, new school crossing at Walkerville Primary, the installation of a new permeable footpath along the north-eastern side of Warwick Street and the renewal of the garden bed at the corner of Warwick Street and Church Terrace.

### Linear Park pathway revamp

An upgrade of the path between Jeffrey Road, Vale Park, and Willow Bend Reserve was undertaken in November 2020. Contractors were engaged to widen and resurface the pathway to enable better and a safer access for the community during their use of Linear Park.

### Smith Street mural

The pocket reserve at the corner of Smith Street and North East Road received a makeover in December 2020. New landscaping was undertaken and artist Marciano Arents of Senman Creations painted a mural on the fence and traffic signal controller box. The aim of the artwork was to showcase Walkerville and act as an entry statement to the Township. The mural has a library theme, with each book spine highlighting the Town of Walkerville's seven key pillars from the *2020-2024 Living in the Town of Walkerville: a strategic community plan* and eight themes from the *2020-2024 Living Walkerville: wellbeing for every age and stage*.

### Tree planting

The Beautification Team planted 132 trees throughout 2020/21. In addition, the Town of Walkerville partnered with SA Power Networks to begin a State-first street tree planting trial. The project involved planting new tree species in Vale Park that were considered suitable to locate under powerlines. The trial commenced in May 2021 and involved the planting of almost 30 street trees – including *Brachychiton populneus x acerifolius* 'Bella Pink', *Acer buergerianum* and *Corymbia eximia* 'Nana'. The existing oleander trees had reached their useful life expectancy and Council replaced them with the new species to ensure appropriate height and prune requirements could be met underneath powerlines.

### Infrastructure renewal

Roads renewed:

- Church Terrace, Clarke Street, Gilbert Street, Hay Street, James Street, Horn Court, Severn Street, Smith Street (from North East Road to Church Terrace).

Footpaths renewed:

- Cambridge Street, Stewart Avenue.

Stormwater renewed:

- Relining of pipe along Park Terrace.

### Levi Park redevelopment

Work on an upgrade of the western end of Levi Park began in June 2021. The redevelopment would include a table tennis table, picnic area, barbecue, increased landscaping and new fenced enclosure. The project was expected to be completed in August 2021.



Artist impression of the new loo layout at Willow Bend Reserve.

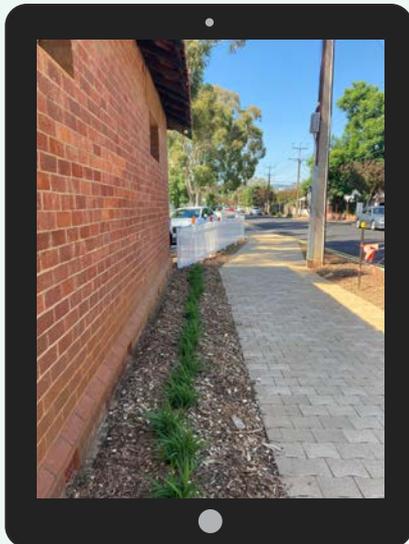
## Upcoming in 2021/22

### Willow Bend Reserve: new loo, new look

The Willow Bend toilet block will be demolished and replaced with a new disability friendly and automated self-cleaning Exeloo. The \$200,000 upgrade will result in reduced maintenance costs and compliment planned beatification and tennis court works nearby. The project is due to be completed by the end of 2021.

### Township tennis courts

Council's three tennis sites across Town – Willow Bend, Levi Park and Gilbert Street – will receive new surfaces, netting and line marking. It will include the installation of new tennis netting and poles, along with netball and basketball provisions. A basketball ring will also be installed at Willow Bend. Works are expected to be completed by September 2021.



Renewal of the garden bed at the corner of Warwick Street and Church Terrace.

### Alfred Street upgrade

A road and streetscape upgrade to make Alfred Street a more inviting and safer connection point between Walkerville Oval and the main retail strip along Walkerville Terrace will be undertaken in 2021/22. The project will:

- increase landscaping and tree planting to provide a corridor with surrounding streets;
- upgrade surfaces for stormwater management;
- turn Alfred Street into a one-way road (entrance from Walkerville Terrace and exit via Warwick Street) to assist with parking and vehicle access;
- create a shared use promenade link between Walkerville Terrace and Walkerville Oval to provide safer pedestrian linkages.

The project is expected to be completed by June 2022.



Senman Creations artist Marciano Arents completing the Smith Street mural.



## Eden voyage project

A new ship-themed playground, barbecue area, timber decking, drinking fountain and landscaping are part of the plan for an upgrade to the eastern end of Levi Park. Designs are based on the history of Phillip Levi and his family, who the park is named after, and the vessel they first arrived on when moving to South Australia – the Eden. The revamp will also include a fully automated disability friendly Exeloo toilet block. The project is due for completion by June 2022.

## River Torrens Linear Park path sealing

Asphalting of the existing unsealed path from Victoria Terrace to Fuller Street will be undertaken in order to create a 2m wide formal link along the river. Stormwater management will be completed and new handrails will also be installed.





## 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 corporate 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.

## 2020/21 highlights

### Business mobility initiative

In January 2021, the business mobility initiative was implemented. As part of the project, an organisation-wide rollout of laptop devices was undertaken to ensure business continuity in the event of further lock downs, shut downs or emergency events.

### Cloud-based payroll

The Town of Walkerville transitioned to a new cloud-based payroll system – Definitiv – in June 2021. This significantly streamlined processes for the Payroll Team.

### Levi Caravan Park

In September 2021, Council resolved (CNC126/20-21) to enter into a new long-term commercial lease with Across Australian Parks & Resorts Pty Ltd (AAPR) over the Levi Adelaide Holiday Park. AAPR are now in the process of undertaking a multi-million dollar upgrade of the park amenities, which includes a swimming pool and new disability access cabins.

### Solar panel savings

As part of the 2019/20 Capital Projects budgeting process, the Town of Walkerville installed solar panels on the Community and Civic Centre roof in an attempt to offset some of the building's electricity costs. The installation of the Solar Panel Management System (SPMS) was completed in June 2020 and delivered under budget with a final total cost of \$70,599.50. One full year since the SPMS installation, between 1 July 2020 and 30 June 2021, the SPMS has:

- generated 41.54% of the Civic Centre's energy requirements; and
- delivered a total saving of \$20,363.52, representing a saving of 44.80% of the Civic Centre's total electricity costs from the previous year.

The SPMS also indicates that since the installation of the system, Council has reduced its Carbon Emissions by 32,278.65 kg, which is the equivalent to 963.42 trees planted.



## 2020/21 strategic projects

In 2020/21, the Corporate Services Team commenced and oversaw the following strategic projects.

- Walkerville Oval Redevelopment;
- Levi Adelaide Caravan Park Redevelopment;
- 39 Smith Street & 42-44 Fuller Street Redevelopment;
- 39 Smith Street Community Land Classification Revocation;
- Wesleyan Cemetery Future Operations.

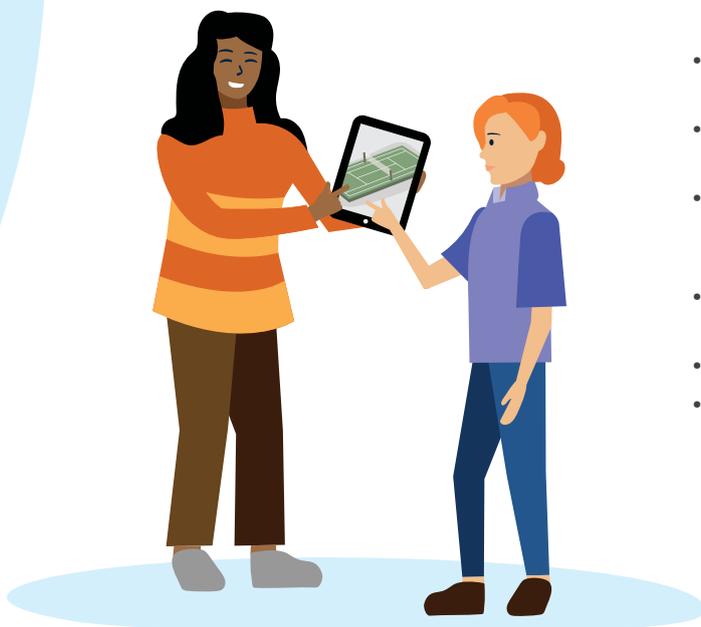
It should be noted a number of these projects would also be continuing in the 2021/2022 financial year.

## 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 2020/2021 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 in 2015. The by-laws will be reviewed in 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.

Consequently, in 2020-2021 Council finalised 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;
7. Levi Caravan Park.

The scope of land covered under this document includes:

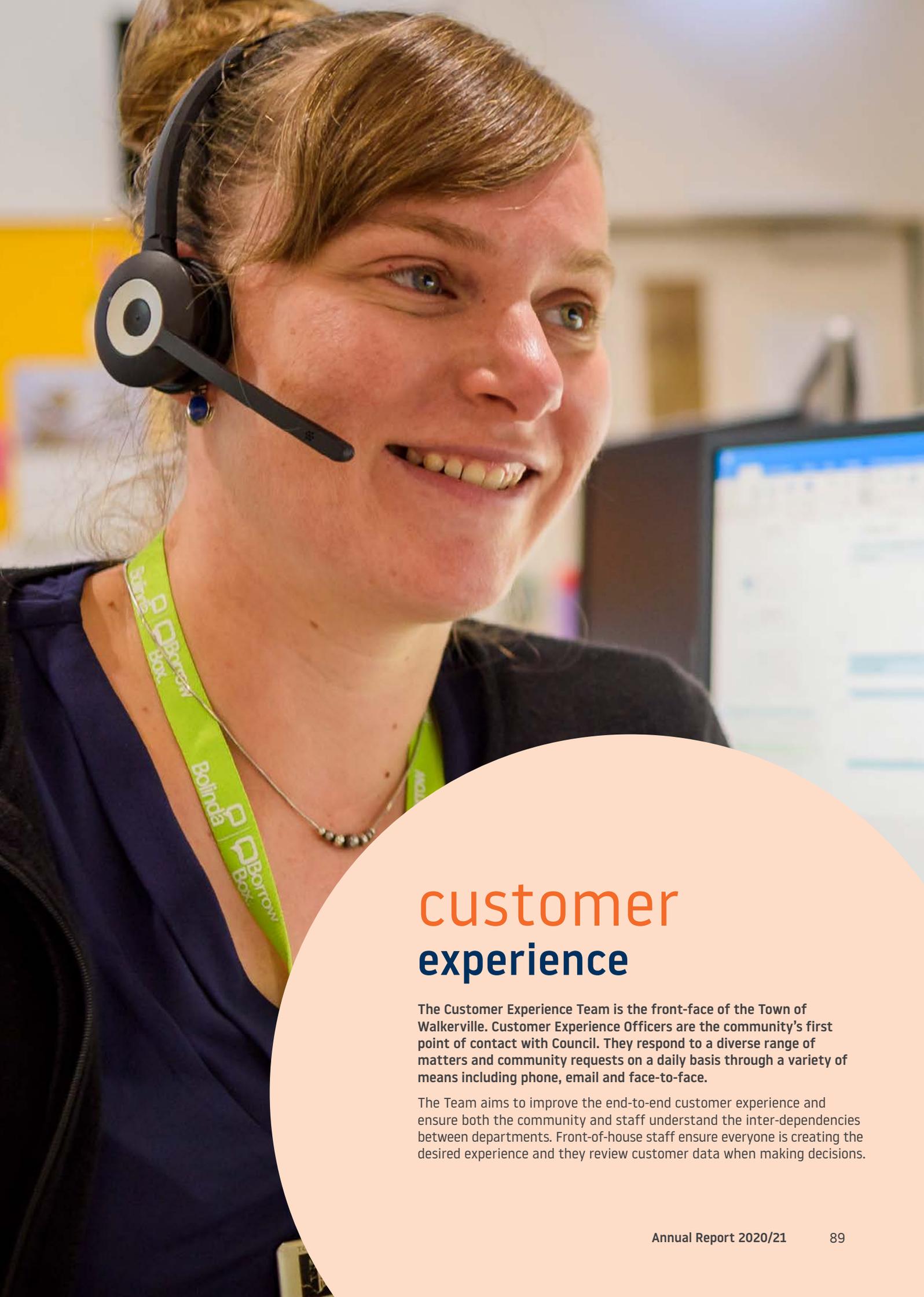
- 25 parcels of land owned by the Town of Walkerville, totaling approximately **138,260m<sup>2</sup>** in size; and
- 18 parcels of land under the care and/or control of the Town of Walkerville totaling approximately **176,186m<sup>2</sup>** in size.

No new land was acquired in 2020/2021.

No land was disposed of in 2020/2021.

It should be noted that the CLMP associated with the land located at 39 Smith Street Walkerville was still under review at 30 June 2021.

The above documents are available on Council's website.



## 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.

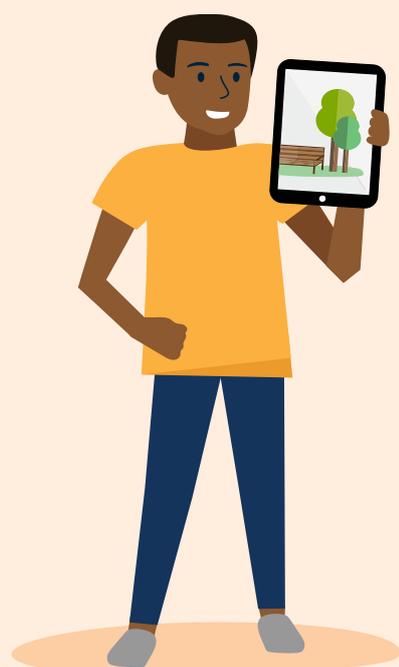
The Team aims to improve the end-to-end customer experience and ensure both the community and staff understand the inter-dependencies between departments. Front-of-house staff ensure everyone is creating the desired experience and they review customer data when making decisions.

## 2020/21 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 2020/21, the following requests were recorded:

Abandoned Vehicles	52	Birds (Corella Duck Magpie etc)	2	Dog Harassment – Person – No Physical Injuries	5
A-Frames Signs	2	Building Compliance	3	Dog Lost	13
Animals – Other	8	Building Inspection and Advice	6	Dog Nuisance	6
BBQ Maintenance	2	Building Other	18	Dog Wandering	5
Bee Keeping – Private Property	1	Building Site Excessive Noise (footing pour only)	1	Doggy Dunit Bags – Replacement	8
Bee Removal – Council Property	3	Building Work Inspection Notification	1	Dogs – Permit for Excess Dogs	1
Bike Racks Installation & Maintenance	1	Bus Shelter – Damaged	3	Drag Out	10
Bin – Not Emptied	6	Bus Shelter – Graffiti	3	Drains Blocked – Storm Damage	3
Bin – Stolen or Missing	1	Cat Found	2	Dust from Development	2
Bin – Street or Reserve – Emptied	2	Cat Lost	4	Encroachment – Privately Owned	12
Bin – Street or Reserve – New or Relocate	1	Cemetery Enquiry	1	European Wasps	16
Bins – Street Bin – Emptied	1	Community Facilities Feedback/Upgrade	2	Flooding – Storm Damage	1
		Complaint regarding Council or employee	2	Footpath – Construction	3
		Crossovers – Driveways – Construction	1	Footpath – Maintenance	32
		Dead Animal Removal	30	Footpath – Trip Hazard	41
		Dog Attack – Animal (where injuries occur)	3	Furniture – Maintenance	5
		Dog Barking Complaint	12	Graffiti – Unightly Premises – Private Property	1
		Dog Found	5	Graffiti Removal – Council Property	25
		Dog Harassment – Animal – No Physical Injuries	1	Graffiti Removal – Utilities	5
				Hazardous Waste	2





Home Assist – Aged Care	1	Playground – Maintenance	8	Street Light – Maintenance	1
Illegal Dumping	45	Potholes	6	Street Sweeping	16
Illegal Dumping Investigation	19	Property Maintenance – Council Owned	7	Syringes Needles Sharps – Council Property	2
Inflammable Undergrowth – Private Property	14	Public Toilets	4	Traffic Management Investigation	6
Insects (not bees or wasps)	5	Rates – Arrangement to Pay	2	Tree – Council Tree Stump Removal	2
Irrigation – Council Land	14	Rates – Enquiries	28	Tree – Damaged	10
Line Marking – Faded	4	Rats	1	Tree – Dead or Dying	10
Line Marking – Missing	3	Resurfacing/Resealing Council Roads	3	Tree – Fallen Tree or Limb	53
Line Marking – New	16	Road – Kerb/Guttering Maintenance	12	Tree – Inspection	30
Linear Park – Maintenance	6	Road – Uneven Surfaces and Maintenance	10	Tree – New Planting or Replacement	23
Litter Investigation	1	Road Repairs	1	Tree – Removal	6
Miscellaneous Request	3	Roads and Streets – Temporary Closures	1	Tree – Root Barrier Installation	1
Mowing – Parks	3	Side Entry Pit Repair	8	Tree – Watering	1
Mowing – Verge	1	Signage – Maintenance	17	Tree Pruning	59
Oval Maintenance	2	Signage – Missing	6	Unightly Premises	11
Park Lighting	1	Signage – New	11	Utilities – Complaints	4
Parking	140	Signage – Regulatory	7	Vandalism – Council Property	1
Parking Controls – New	19	Sprinklers/Irrigation	2	Vegetation Removal – Berries Nuts etc	9
Parks – Signage	2	Stormwater – Drains Blocked	2	Verge – Other	31
Planning Complaint	1	Stormwater – Other/ Request for Information	8	Weeding – Parks	14
Planning Enquiry	34			Weeding – Request to Spray – Verge	8
Planting – New	1			<b>Grand Total – Customer Requests</b>	<b>1153</b>

## 2020/21 library highlights

### Exclusive digital content

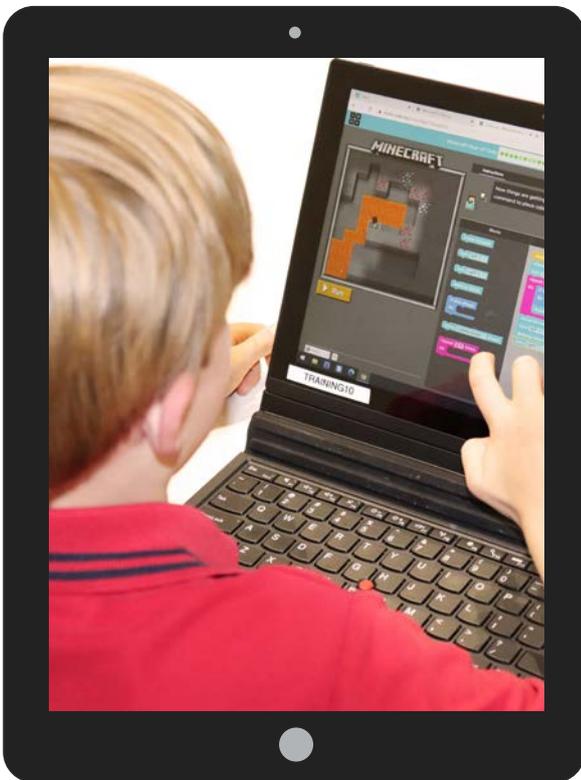
In response to the growing demand for online content, the focus in 2020/21 was the growth of the library's free digital collections and content. In particular, to provide exclusive access for Walkerville Library members. As part of its winning photo submission in the national library James Bennett 2021 Calendar, Council was awarded \$1,000 worth of Axis 360 e-content. The Axis 360 app allows members to read on the go, place items on hold and track their place in queue, as well as add digital content to a Wish List for a future check out. In addition, in May 2021, Walkerville Library introduced Kanopy – an ethical online streaming service offering thousands of movies, series and documentaries, free and exclusive to Walkerville Library members.

### Science, Technology, Engineering, Art & Mathematics (STEAM)

Robots, 3D printing and tech programs were introduced to Walkerville Library, following the recruitment of a digital technology specialist to the Customer Experience Team in October 2020. The Town of Walkerville invested in a variety of STEAM equipment in 2020/21, including:

- a fleet of new iPads to support the delivery of library programs and events;
- a variety of new school holiday and one-off interactive sessions, including:
  - working with robotics;
  - 3D printing (thanks to Friends of Walkerville Library);
  - 3D pens;
  - Spheros art;
  - an expanded range of Digital Springboard and Be Connected short courses, to support the community in gaining the skills and knowledge to become confident digital citizens.

From Term 1, 2021, the library introduced a new “Coding for Kids” after school STEAM program for five to 12 year olds, offering local children hands-on opportunities to learn basic coding and improve problem solving, creativity and communication skills. Community response to this new early learning program was extremely positive, with each session being booked out in advance.



## 2020/21 library by the numbers

### Bespoke Study Nook

A dedicated quiet space to stay and study was designed and installed at the Civic and Community Centre in November 2020. A local wood artist was commissioned to produce the bespoke work bench and stools with integrated power in the Theresa Walker Gallery. Public interest in work and study facilities was steadily increasing prior to the COVID-19 pandemic and only continued to grow as restrictions eased.

### Library ranks on top

The *Assessment of Service Quality, Benefits and Satisfaction with Community Libraries in South Australia (June 2020)* study, involving 27 Councils, identified and measured the role public libraries play in their local communities. Results highlighted:

#### Customer Satisfaction

Walkerville Library rated 6.4 (State mean 6.12) of 7, and 97% of respondents stated they were satisfied or very satisfied customers of Walkerville Library.

#### Customer Recommendation

Walkerville Library scored 6.0 (State mean 5.99) of 7, with the majority indicating they would be "very likely" to recommend the library.

#### Customer Service Quality (expectation, performance & gap analysis)

More than 75% of respondent ranked Walkerville Library as meeting or exceeding customer expectations (State mean 69%). Staff performance scored an average of 5.23, also exceeding the State mean for customer expectation at 5.06.

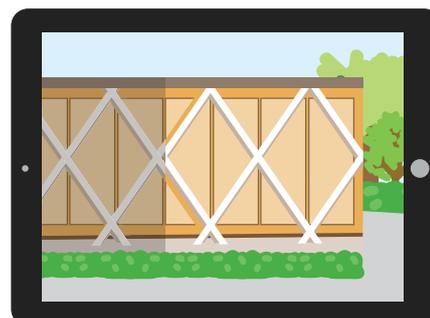
#### Customer Benefit Analysis (importance, attainment & gap analysis)

Walkerville Library respondents rated "enjoyment" (4.2), "relaxation" (3.9) and "improved education" (3.6), as the most important benefits of our library. Respondents reported higher levels of achievement for "socialising with family/friends", and "improved wellbeing" at our library compared to the State's mean.

Total days of operation	268
Total items borrowed in-library	75,459
Total number of e-books, e-audiobooks & e-magazines borrowed online	42,758
Total number of Kanopy streaming downloads online	71
<b>Total items borrowed (library and online)</b>	<b>118,315</b>
Total holds placed on items	12,378
Total registered borrowers	5,204
Total number of physical items in the collection	18,736
Total number of visitors	46,951
Loans per day (average)	
• Physical items/days of operation	282
• All items (physical & digital)/365 days	324
Total number of public PC sessions	2,396
Total number of public Wi-Fi internet users	3,046
Total number of free one on one tech assistance sessions	0 (due to COVID-19 restrictions)
Total number of ancestry searches (family history)	N/A <sup>^</sup>
Total number of LinkedIn Learning (previously Lynda Learning) online training logins	133*

<sup>^</sup> From early in the coronavirus pandemic, Ancestry allowed members remote access that is usually only possible within libraries. Whilst overall usage across the library network was much higher during this period, the number of individual library members who accessed remotely is not available.

\* The number of individual library members who accessed this online learning platform has not been available since changing from Lynda to LinkedIn Learning in March 2021. It is anticipated this information will be available in coming months, however until then only a snapshot of network level performance are currently available and have been omitted from the above figures.



## 2020/21 library program and event highlights

### 2021 History Festival

A selection of interesting, surprising and informative sessions were offered as part of the 2021 History Festival:

#### History SA's travelling banner exhibitions

- **Citizens & Sisters:** changing South Australia: informed readers of the historical changes in women's rights starting in 1894, when South Australian women became the first women in Australia to win the right to vote and stand for Parliament.
- **Gallantry:** informed readers of the moving stories of the brave actions of five South Australians awarded the Victoria Cross and George Cross in the Second World War and the Vietnam War.

#### Walkerville, the Village: A Walking Tour

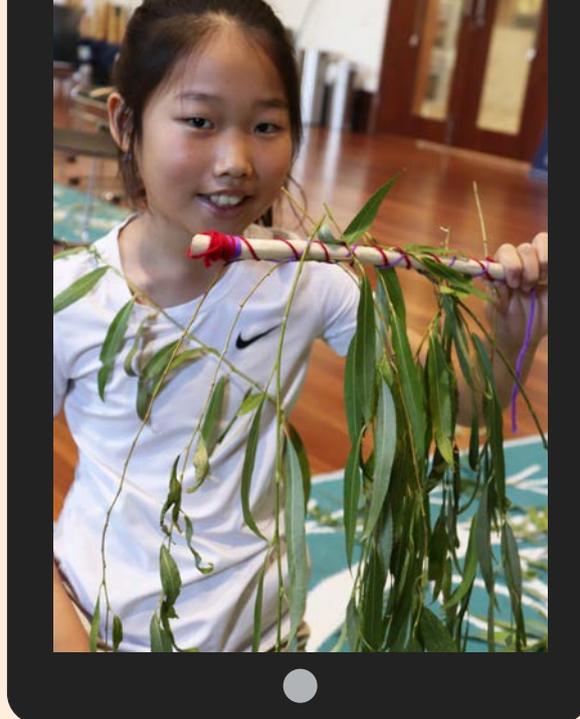
Local historian Lyn O'Grady led a guided walk back in time to imagine village life pre-1900. Participants viewed historical photographs to learn how the town has transformed over the years.

#### SCAN-FEST

Local historian Lyn O'Grady called on the community to share their history in our Town. Residents came to share photos and documents with Lyn to add to our history collection.

#### Introduction to family history talk

Volunteers from Genealogy SA came to speak about exploring and recording your family history. Participants learned simple research techniques and platforms, methods to keep records and software options to organise records.



### CSI Forensics!

As part of the school holiday program, children put their thinking caps on to solve an imaginary mystery. Participants were tasked with the challenge of helping the headmaster to unravel answers after the school was destroyed. Children followed the clues, tested the soil samples, found the fingerprints and solved the crime.

### Whittle & Weave

This creative, hands-on workshop used technology and techniques from long ago to forge modern masterpieces. Children explored historical links to design and technology while mastering new skills, using initiative and self-control and demonstrating persistence.

## 2020/21 library programs and events by the numbers

Programs and events	Delivery method	2020/21
Total number of participants	In-person	5,451
	Online*	2,434
<b>Total</b>		<b>7,885</b>
Total number of participants in children's programs	In-person	3,053
	Online*	1,377
<b>Total</b>		<b>4,430</b>

\* 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: 2020/21 in review

The Friends of the Walkerville Library is one of the few groups of its kind still in existence in South Australia.

From humble beginnings in 1987, the Friends has become 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, members of the Friends aim to enrich and promote the library's collections, publications and treasures for public interest and education.

In 2020/21, although there were many challenges due to the impacts of COVID-19, the Friends Board managed to meet four times and progress goals for the future. This year, the Friends pledged \$10,423 to the library, which we know will go a long way in supporting programs and resources for a range of community groups and age categories. In line with the movement towards a digital culture and in response to a Walkerville Library technology survey, part of the money raised this year was put towards the purchase of a 3D printer for the library, which would provide patrons with the unique ability to learn and create three-dimensional items, such as shapes, toys and miniature figurines.

The main revenue stream of funding is provided through the sale of second-hand books. The Board acknowledges all those members, families and friends who made generous donations of their preloved books to support the Friends.

In particular, the Friends would like to thank:

- members for their continued support, especially through these challenging times;
- Board members for their time and dedication;
- Town of Walkerville Group Manager Customer Experience Danielle Garvey for her readiness to assist and advise the Board;
- library staff for their ongoing support of the Friends.

Despite all planned events throughout 2020/21 having to be postponed, we look forward to the upcoming financial year with optimism and the hope we will be able to get back to business, along with the resumption of regular activities.

We encourage new members of the community to join us on this journey as we continue to support Walkerville Library throughout 2021/22.

**Lynette Adams**  
Chair of the Friends of the  
Walkerville Library





**STUDY DESK  
AVAILABLE FOR USE**  
...but we must ask you to follow:

-  Please use hand sanitiser
-  Maintain social distancing of 1.5 metres
-  Limit your use to 2 hours maximum

Thanks for your patience & understanding  
 UNIVERSITÀ CA FOSTA

## Justice of the Peace

In 2020/21, 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;
- 100 point ID checks.

### Residents utilising JPs services in 2020/21

July 2020	105
August 2020	82
September 2020	68
October 2020	82
November 2020	57
December 2020	68
January 2021	53
February 2021	83
March 2021	116
April 2021	63
May 2021	94
June 2021	91
<b>Total</b>	<b>962</b>





# planning, environment & regulatory services

The Planning, Environment & Regulatory Services (PERS) Team oversees the assessment of approximately 200 development 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.

## 2020/21 highlights

### New Planning and Design Code

The local development process as we knew it would see significant change with the rollout of the State Government's new Design Code. It was the biggest reform of planning in 25 years and consolidated South Australia's 72 Development Plans into one rulebook. The electronic planning system was launched on 19 March 2021, providing online development assessment and processing via a modern ePlanning platform. The Planning Team undertook months of preparation leading up to the launch in order to ensure staff were as educated as possible to provide the required knowledge to the community.

### Parking Permit Zone

In a bid to address parking issues across Medindie and Gilberton, Council resolved (CNC154/20-21) to introduce a 3-hour Parking Permit Zone in certain streets at its Ordinary Meeting on 19 October 2020. The restrictions would be in place from Monday to Friday, 9am to 5pm, and eligible residents would be able to apply for on-street parking permits. The purpose of the zone was to stop people from leaving their cars in local streets for an extended period of time. Administration rolled out a communications strategy where the community was informed of the changes over six months, prior to implementation, which would occur on 1 July 2021.

### Contributory Items review

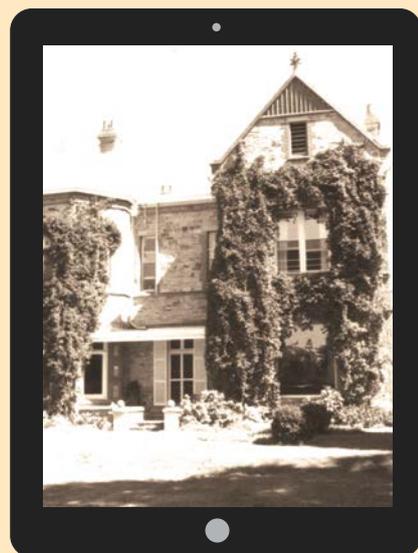
The Planning Team reviewed Council's list of 545 Contributory Items as part of a Local Heritage Development Plan Amendment (DPA). This resulted in 34 properties identified for elevation to Local Heritage Places, which was an excellent outcome in keeping with the Township's desire to preserve local history.

### Streets of Distinction

This initiative identifies streets in the Township that have specific heritage and cultural significance:

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

In December 2020, the Strategic Planning and Development Policy Committee approved (SPD16/20-21) the finalisation of the Streets of Distinction design. As part of the project, special bespoke blade signage will be installed in 2021/22 in key locations in the Township to identify historical points of interest. Each one would include a QR code to provide a more detailed history online.



## 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.

On 19 March 2021, a new planning system was rolled out across the entire state of South Australia. The new PlanSA system is fully electronic, providing online development assessment and processing via a modern ePlanning platform.

### Lodgements received against the repealed *Development Act 1993* (1 July 2020 – 18 March 2021)

Total 2020/21 Development Applications received	198
Development Applications (where Council was the relevant authority)	162
Appeals	1

### 2020/21 Development Applications (where CAP was the relevant authority)

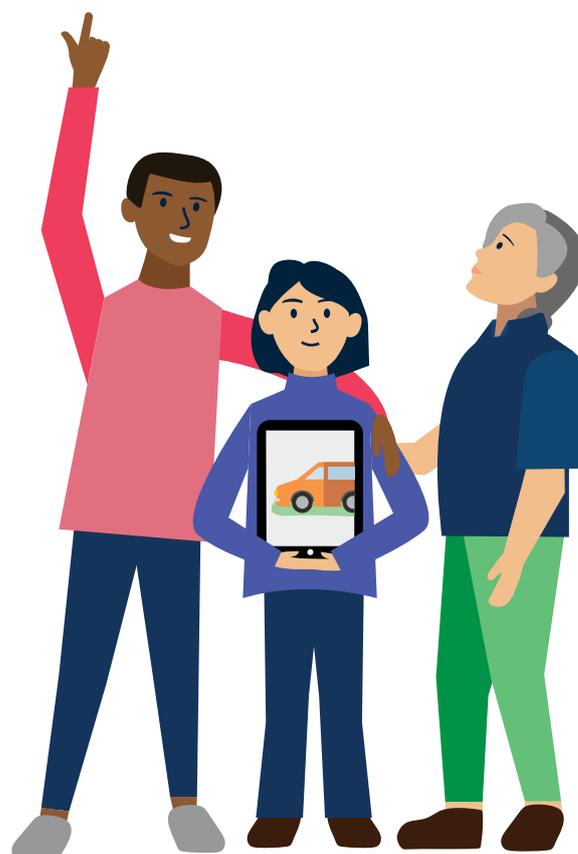
Community Zone	2
Caravan and Tourist Park Zone	1
Park Zone	1
Mixed Use Zone	3
Residential	7
Commercial	0
<b>Total</b>	<b>13</b>

### Lodgements received against the *Planning, Development and Infrastructure Act 2016* (19 March 2021 – 30 June 2021)

Total 2020/21 Development Applications received	48
Development applications (where Council was the relevant authority)	35
Appeals	0

### 2020/21 Development Applications (where CAP was the relevant authority)

There have been no items prepared against the provisions *Planning, Development and Infrastructure Act 2016* and presented before the CAP.



## 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

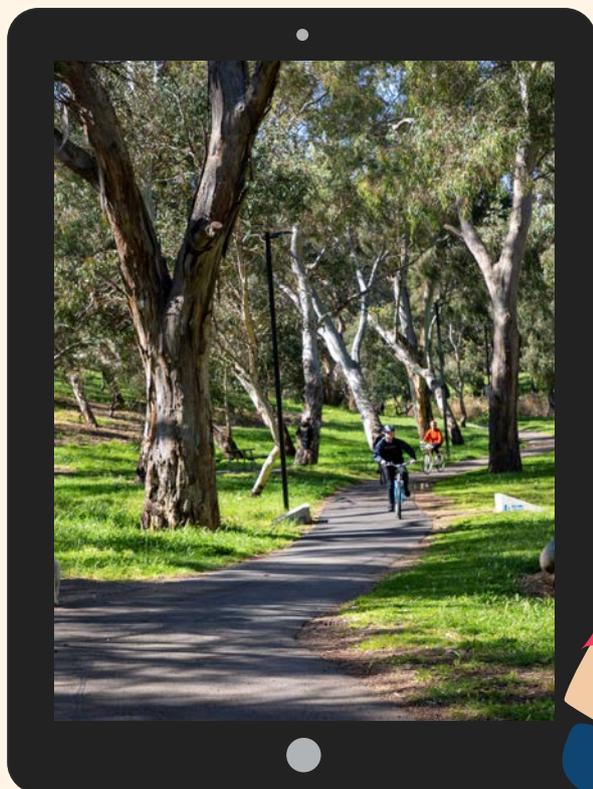
The specific property is checked against the contaminated land register to identify whether any relevant notices have been issued.

### 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.

S7 searches (including full searches and rates searches)	200
Urgent S7 searches	121
<b>Total</b>	<b>321</b>

NB: Urgent S7 searches were ceased with the introduction of the new Planning and Design Code in March 2021. The *Land and Business (Sale and Conveyancing) Act 1994*, stipulates an eight-day turnaround for standard S7 searches.





## Regulatory services

### Parking infringements

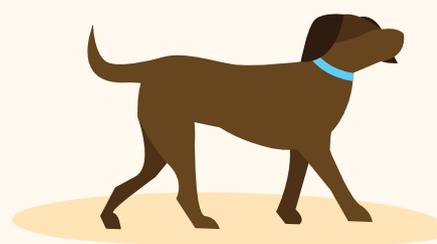
Council strives to balance the car parking needs of multiple road users with the expectations and needs of residents affected. Parking in the Town of Walkerville is a shared community asset that is in demand. On-street parking is a resource that requires careful management to ensure a wide range of users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

Total expiation notices issued in 2020/21	<b>1,385</b>
Expiation Request for Reviews	<b>144</b>

### Parking Infringement Statistics

Parking infringements	<b>1,112</b>
Warnings issued	<b>240</b>
Expiations waived	<b>61</b>
Non-parking infringements issued	<b>20</b>
Non-parking infringements waived	<b>2</b>
<b>Total Expiation Revenue Received:</b>	<b>\$113,941.41</b>

NB: Figures for 2020/21 were down in comparison to the previous financial year due to COVID-19, which resulted in Council providing warnings rather than fines where necessary, in consideration of financial pressures. Officers were also prevented from physically attending locations at times due to State-wide lockdowns.



### 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 2020/21, 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.

### 2020/21 dog expiation statistics

Expiations	<b>20</b>
Cancelled expiations	<b>2</b>
<b>Total Revenue</b>	<b>\$2,524.57</b>

### 2020/21 dog and cat management statistics

Total court actions for the year	<b>Nil</b>
Barking complaints	<b>23</b>
Wandering dog complaints	<b>12</b>
Dogs collected and returned to owner, prior to being impounded	<b>4</b>
Dogs impounded	<b>2</b>
Dogs impounded and returned to owner	<b>1</b>
Dog harassment to humans	<b>1</b>
Dog attacks on humans	<b>1</b>
Dog harassment to animals	<b>2</b>
Dog attacks on animals	<b>2</b>
Cat complaints	<b>2</b>
Authorised dog and cat management officers	<b>1</b>
<b>Total of dogs registered</b>	<b>994</b>
<b>Total of cats registered microchip details</b>	<b>207</b>

## 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 2020/21, 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	35
Other animals/bird issues	3
Graffiti	41
Building dust/drag out	14
Unsightly conditions	8
Odour	Nil
Dust	5
Noise	20

### Local Nuisance Statistics

Expiations	Nil
Total expiation revenue	Nil
Prosecuted offences	Nil
Nuisance abatement notices or litter abatement notices	Nil
Civil penalties negotiated under section 34 of the Act	Nil
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	Nil





[THE WATSON]

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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, which is the informed and responsible decision-maker in the interests of its community;
- provides and coordinates various public services and facilities;
- develops its community and resources in a socially just and ecologically sustainable manner;
- encourages and develops initiatives for improving the quality of life of the community;
- represents 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 following Tuesday 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:

- to plan at the local and regional level for the development and future requirements of its area;
- to provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area (including general public services or facilities (including electricity, gas and water services, and waste collection, control or disposal services or facilities), health, welfare or community services or facilities, and cultural or recreational services or facilities);
- to provide for the welfare, well-being and interests of individuals and groups within its community;
- to 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 (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area);
- to promote its area and 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 the council;
- to undertake other functions and activities conferred by or under an Act.

# elector representation

The Town of Walkerville has nine Elected Members, including the Mayor, and 5,781 electors. This equates to a representation quota of 1:642.

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	32,083	2,468
City of Campbelltown	11	36,254	3,296
City of Norwood, Payneham & St Peters	14	25,862	1,847
City of Unley	13	27,602	2,123
City of Prospect	9	15,080	1,676
Town of Walkerville	9	5,781	642

5,781 Electors

9 Elected members including the Mayor

Source: Local Government Association of South Australia, July 2021.

## 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 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 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. It also presents 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 conducted a representation review in 2017. The next scheduled review is due to occur between October 2024 and October 2025.



# 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.

## Elected Members Allowances & Benefits Register – 01 July 2020 to 30 June 2021

*Sec 76 - 80A of the Local Government Act 1999*

	Allowance (Sec 76)	Reimbursed Expenses (Sec 77)	Phone/Data (Sec 77)	Vehicle Running Costs (Sec 77)	Taxi Fares (Sec 77)	Air Fares (Sec 77)
Mayor Elizabeth Fricker	41,350.44	0.00	769.73	0.00	36.43	0.00
Cr MaryLou Bishop	11,100.60	0.00	173.69	0.00	0.00	0.00
Cr James Williams	12,933.32	0.00	173.69	0.00	0.00	0.00
Cr Norm Coleman OAM	10,346.65	0.00	173.69	0.00	0.00	0.00
Cr James Nenke	10,346.65	0.00	173.69	0.00	0.00	0.00
Cr Stephen Furlan	10,346.65	0.00	173.69	0.00	0.00	0.00
Cr Conrad Wilkins	10,346.65	0.00	173.69	0.00	16.50	0.00
Cr Robert Ashby AM	12,179.37	0.00	173.69	0.00	0.00	0.00
Cr Jennifer Joshi	10,346.65	0.00	173.69	0.00	0.00	0.00
<b>Total</b>	<b>\$ 129,296.98</b>	<b>\$ -</b>	<b>\$ 2,159.25</b>	<b>\$ -</b>	<b>\$ 52.93</b>	<b>\$ -</b>



	Mileage (Sec 77)	Meals	Training & Conferences (Sec 77)	Accommodation (Sec 77)	Facilities & Support (Sec 78)	Other	Total
Mayor Elizabeth Fricker	0.00	0.00	18.18	0.00	0.00	0.00	42,174.78
Cr MaryLou Bishop	0.00	0.00	0.00	0.00	0.00	0.00	11,274.29
Cr James Williams	0.00	0.00	0.00	0.00	0.00	0.00	13,107.01
Cr Norm Coleman OAM	0.00	0.00	0.00	0.00	0.00	0.00	10,520.34
Cr James Nenke	0.00	0.00	0.00	0.00	0.00	0.00	10,520.34
Cr Stephen Furlan	0.00	0.00	100.00	0.00	0.00	0.00	10,620.34
Cr Conrad Wilkins	0.00	0.00	0.00	0.00	0.00	0.00	10,536.84
Cr Robert Ashby AM	0.00	0.00	0.00	0.00	0.00	0.00	12,353.06
Cr Jennifer Joshi	0.00	0.00	0.00	0.00	0.00	0.00	10,520.34
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118.18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>131,627.34</b>



# professional development

During the 2020/21 financial year a budget of \$5,615 was allocated for Elected Member training, development and attendance at seminars/conferences.

A total of **\$1,522** was spent on professional development for Elected Members for the below:

## Mayor Elizabeth Fricker

- Economic and State Business Panel Breakfast;
- Maintaining Leadership Momentum;
- Prevention and Management of Bullying and Harassment in and out of Chamber.

## Cr Stephen Furlan

- Development Compliance and Complaint Management.



# the decision-making process

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

An effective decision-making process increases the likelihood that the decisions 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 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 access 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;
- 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 held during the period of 2020/21 were live streamed to YouTube. This was a result of COVID-19 as the Minister for Transport, Infrastructure and Local Government issued a notice pursuant to section 302B of the *Local Government Act 1999* (Notice No 1), which provided Council the ability to make meetings available online, rather than allowing the public to physically attend the Chamber.

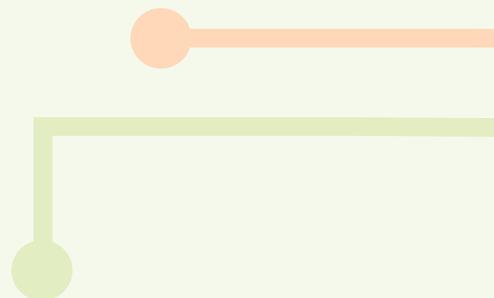
## Agendas and Minutes

Agendas of Council and Committees are placed on public display no less than three days prior to the meetings.

Minutes of the meeting are placed on public display within five days following the meeting. 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 can 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 397 Council resolutions for the 2020/21 financial year.

There were 33 outstanding Council resolutions presented to Council as at the June 2021 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

Elected Member	20 Jul 2020	3 Aug 2020*	17 Aug 2020	21 Sep 2020	28 Sep 2020*	19 Oct 2020	16 Nov 2020	30 Nov 2020*	21 Dec 2020	18 Jan 2021	15 Feb 2021	15 Mar 2021	19 Apr 2021	17 May 2021	21 Jun 2021	Total	Total %
Mayor Elizabeth Fricker	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	15/15	100%
Cr Robert Ashby AM	✓	✓	✓	✓	✓	LOA	✓	✓	✓	✓	✓	A	✓	✓	✓	14/15	93.3%
Cr MaryLou Bishop	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	15/15	100%
Cr Norm Coleman OAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	15/15	100%
Cr Stephen Furlan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	15/15	100%
Cr Jennifer Joshi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	15/15	100%
Cr James Nenke	✓	✓	✓	✓	A	✓	✓	✓	✓	A	✓	✓	✓	✓	✓	13/15	86.7%
Cr Conrad Wilkins	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	A	✓	14/15	93.3%
Cr James Williams	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	15/15	100%

A – apology for meeting

LOA – leave of absence

\*special Council meeting

## 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 matter, 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;
- 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 2020/21 Council held eight designated Informal Gatherings in accordance with the Council's Informal Gathering Policy.



The following matters were discussed:

<b>7 July 2020</b>	Draft Development Plan policies for the Buckingham Arms and surrounding sites that seek to transition from the current Local Centre Zone to Urban Corridor Zone (Transit Living Policy Area)
<b>22 July 2020</b>	Levi Caravan Park
<b>31 July 2020</b>	Gilberton Local Area Traffic Management Study (LATM)
<b>15 September 2020</b>	Co-housing as an alternative housing model aimed at allowing an aging population to age in place in the urban setting
<b>2 November 2020</b>	Feedback received from the community in response to the Walkerville Oval Redevelopment public consultation process
<b>1 March 2021</b>	2021/2022 Annual Business Plan & Budget process
<b>4 May 2021</b>	2021/2022 Annual Business Plan & Budget process
<b>11 May 2021</b>	2021/2022 Annual Business Plan & Budget process



# 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 three 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;
- 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;
- provide advice to Council.

All 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 2020/21, the Town of Walkerville had the following section 41 Committees:



## Audit Committee meeting attendance from 1 July 2020 to 28 January 2021

Presiding Member: Greg Connor

Committee Member	27 Jul 2020	26 Oct 2020	Total	Total %
Mr Greg Connor (Independent)	✓	✓	2/2	100%
Ms Corinne Garrett (Independent)	✓	✓	2/2	100%
Mr David Hitchcock (Independent)	✓	✓	2/2	100%
Cr Stephen Furlan	✓	✓	2/2	100%
Cr Conrad Wilkins	A	A	0/2	0%
Mayor Elizabeth Fricker (Ex-Officio)	✓	A	1/2	50%
Cr Robert Ashby AM (Proxy)	N/A	✓	1/1	100%

A – apology for meeting

N/A – not appointed to the Committee at this date

## Audit Committee meeting attendance from 28 January 2021 to 30 June 2021

Presiding Member: Ross Haslam

Committee Member	28 Jan 2021	6 May 2021	Total	Total %
Mr Ross Haslam (Independent)	✓	✓	2	100%
Mr David Hitchcock (Independent)	✓	✓	2	100%
Mr Colin Scarlett (Independent)	✓	✓	2	100%
Cr Stephen Furlan	✓	✓	2	100%
Cr Conrad Wilkins	✓	A	1	50%
Mayor Elizabeth Fricker (Ex-Officio)	✓	✓	2	100%
Cr Robert Ashby AM (Proxy)	N/A	N/A	N/A	N/A

N/A – not appointed to the Committee at this date

### Fee structure

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

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

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



## 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 CEO Performance Review Committee are held in May and November of each year and as required by the Committee.

### CEO Performance Review Committee meeting attendance

Presiding Member: Mayor Elizabeth Fricker

Committee Member	27 Jul 2020	19 Aug 2020	31 Aug 2020	22 Sep 2020	8 Oct 2020	12 Nov 2020	18 Mar 2021	15 Apr 2021	14 May 2021	Total	Total %
Mayor Elizabeth Fricker	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9	100%
Cr Jennifer Joshi	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9	100%
Cr James Williams	✓	✓	LOA	✓	✓	✓	✓	✓	✓	8/9	88.9%
Cr MaryLou Bishop	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A	6/6	100%
Cr Robert Ashby AM	N/A	N/A	N/A	N/A	N/A	N/A	✓	✓	A	2/3	66.7%

LOA – approved leave of absence

N/A – not appointed to the Committee at this date

### Fee structure

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



## Women of Walkerville Foundation Committee

The Women of Walkerville (WoW) Foundation Committee consists of female Elected Members and members of the community. 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;
- ensure that its activities broadly reflect the aspirations and intentions of the *2020-2024 Living Walkerville: wellbeing for every age and stage*.

In 2020/21, WoW raised \$1,500 for the Eastern Adelaide Domestic Violence Service.

The events program included the following fundraising events:

- Mother's Day High Tea with the Hon Amanda Vanstone OA;
- May Talks with local historian Lyn O'Grady and Marble Hill owner Patricia Michell;
- History Festival tour of private residence 'Roseneath'.

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

Committee Member	28 Jul 2020	8 Sep 2020	7 Oct 2020	24 Nov 2020	21 Jan 2021	4 Mar 2021	16 Apr 2021	29 Apr 2021	10 Jun 2021	Total	Total %
Mayor Elizabeth Fricker	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9	100%
Cr MaryLou Bishop	✓	✓	✓	A	✓	✓	A	A	✓	6/9	66.7%
Cr Jennifer Joshi	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9	100%
Margot Vowles OAM	✓	✓	A	✓	✓	✓	A	✓	A	6/9	66.7%
Lyn O'Grady	✓	✓	✓	A	✓	✓	✓	A	✓	7/9	77.8%
Rebecca Petrucco	A	✓	A	✓	A	A	✓	A	A	3/9	33.3%
Fiona Raptis	✓	✓	✓	✓	A	✓	A	✓	✓	7/9	77.8%
Ann Hartley	N/A	N/A	N/A	N/A	N/A	N/A	A	A	A	0/3	0%

A – apology for meeting

N/A – not appointed to the Committee at this date



WoW Committee Member Fiona Raptis, former Walkerville Mayor Heather Wright, WoW Committee Member Lyn O'Grady and WoW Presiding Member Mayor Elizabeth Fricker at the "Open Doors: Roseneath in Walkerville" History Festival event.

## Walkerville Oval Redevelopment Committee

The Walkerville Oval Redevelopment Committee was established 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 would be delivered on time, within budget and to the agreed quality.

### Walkerville Oval Redevelopment Committee meeting attendance

Presiding Member: Mayor Elizabeth Fricker

Committee Member	13 Apr 2021	27 Apr 2021	11 May 2021	8 June 2021	Total	Total %
Mayor Elizabeth Fricker	✓	✓	✓	✓	4/4	100%
Cr Robert Ashby AM	✓	✓	A	✓	3/4	75%
Cr MaryLou Bishop	✓	✓	✓	✓	4/4	100%
Cr James Williams	✓	✓	✓	✓	4/4	100%
Cr Norm Coleman OAM (Proxy)	✓	A	✓ (Proxy)	A	2/4	50%
Cr Conrad Wilkins (Proxy)	A	A	A	✓	1/4	25%

A – apology for meeting



# 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;
- internal controls.

The Committee also presents 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.

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

The CAP meets on the second Monday of each month.

#### Fee structure

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

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

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

### Council Assessment Panel meeting attendance

Presiding Member: Mr Kym Tredrea

Committee Member	13 Jul 2020	14 Sep 2020	12 Oct 2020	9 Nov 2020	14 Dec 2020	9 Mar 2021	12 Apr 2021	10 May 2021	Total	Total %
Mr Kym Tredrea	✓	✓	✓	✓	✓	✓	A	A	6/8	75%
Cr Stephen Furlan	✓	✓	✓	✓	✓	✓	✓	✓	8/8	100%
Mr Ross Bateup	✓	✓	✓	✓	✓	✓	✓	✓	8/8	100%
Ms Zoe Garnaut	✓	✓	✓	✓	✓	✓	✓	✓	8/8	100%
Mr Phil Smith	✓	✓	✓	✓	✓	A	✓	✓	7/8	87.5%

A – apology for meeting

## Strategic Planning and Development Policy Committee

The Strategic Planning and Development Policy Committee is established in accordance with section 101 of the *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;
- other outcomes assigned to the Committee by the Council.

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

### Fee structure

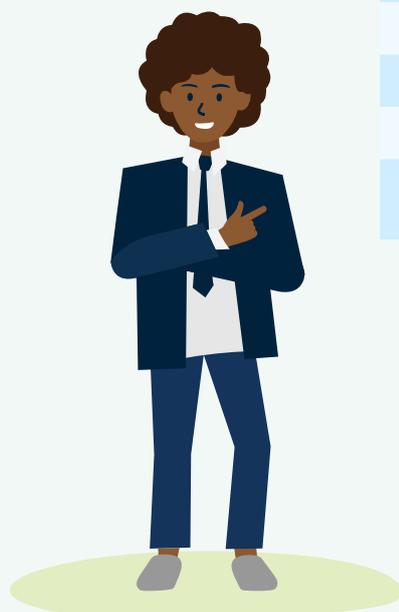
Cr James Williams was paid an allowance of **\$2,586.66** in his capacity as Presiding Member. No other members were paid a sitting fee.

## Strategic Planning and Development Policy Committee meeting attendance

Presiding Member: Cr James Williams

Committee Member	23 Jul 2020	23 Sep 2020	16 Dec 2020	1 Apr 2021	Total	Total %
Cr James Williams	✓	✓	✓	✓	4/4	100%
Cr MaryLou Bishop	✓	✓	✓	A	3 /4	75%
Cr Norm Coleman OAM	✓	✓	✓	✓	4/4	100%
Cr Conrad Wilkins	✓	✓	✓	✓	4/4	100%
Mayor Elizabeth Fricker (Ex-Officio)	✓	✓	✓	A	3 /4	75%

A – apology for meeting



## Walkerville and Prospect Building Fire Safety Committee

The Walkerville and Prospect Building Fire Safety Committee (BFSC) was set up under section 157 of the *Planning, Development and Infrastructure Act 2016*. 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

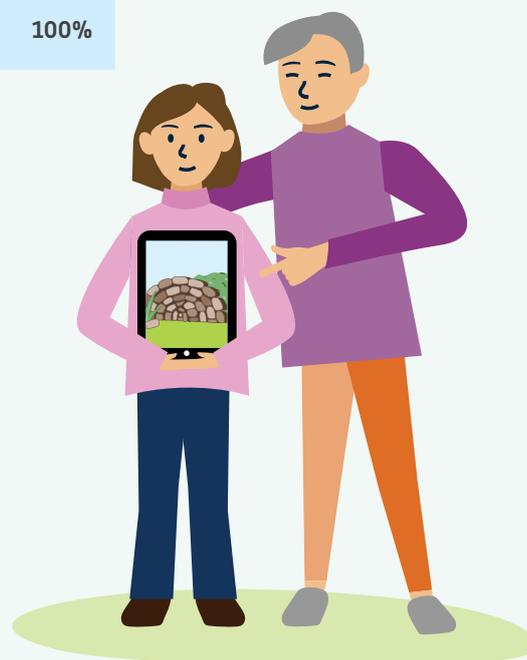
Members of the Walkerville and Prospect Building Fire Safety Committee were not paid a sitting fee.

### Membership and attendance of the Walkerville and Prospect Building Fire Safety Committee from 1 July 2020 to 30 June 2021

Presiding Member: Mr Troy Olds

Committee Member	26 Aug 2020	2 Dec 2020	24 Feb 2021	26 May 2021	Total	Total %
Mr Troy Olds	✓	✓	✓	✓	4/4	100%
Ms Andreea Caddy	✓	✓	✓	✓	4/4	100%
Scott McLuskey (City of Prospect)	✓	A	A	A	1/4	25%
Chi Hok (City of Prospect)	✓	✓	✓	✓	4/4	100%
Mark Daly (Metropolitan Fire Service)	✓	✓	✓	✓	4/4	100%

A – apology for meeting





# 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 Wesleyan Cemetery Advisory Committee consists of two Elected Members and five community representatives.

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;
- 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 two formal meetings were held due to both COVID-19 restrictions and lack of a quorum in some instances.

### Fee structure

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

## Wesleyan Cemetery Advisory Committee meeting attendance

Presiding Member: Mr Jim Everett

Committee Member	9 Jul 2020	17 Dec 2020	Total	Total %
Cr James Nenke	✓	✓	2/2	100%
Cr James Williams	A	✓	1/2	50%
Mr Jim Everett	✓	✓	2/2	100%
Mr David Griffiths	✓	✓	2/2	100%
Ms Heather Wright	✓	✓	2/2	100%
Ms Raye Whitehead	✓	✓	2/2	100%
Mr John Jackson	A	A	0/2	0%

A – apology for meeting

## Wesleyan Cemetery Advisory Committee Informal Gathering attendance

Committee Member	25 Feb 2021	26 May 2021	Total	Total %
Cr James Nenke	✓	A	1/2	50%
Cr James Williams	✓	✓	2/2	100%
Mr Jim Everett	✓	✓	2/2	100%
Mr David Griffiths	✓	✓	2/2	100%
Ms Heather Wright	✓	A	1/2	100%
Ms Raye Whitehead	N/A	N/A	N/A	N/A
Mr John Jackson	A	A	0/2	0%

A – apology for meeting

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;
- 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.

## Waste Advisory Committee meeting attendance

Presiding Member: Cr James Williams

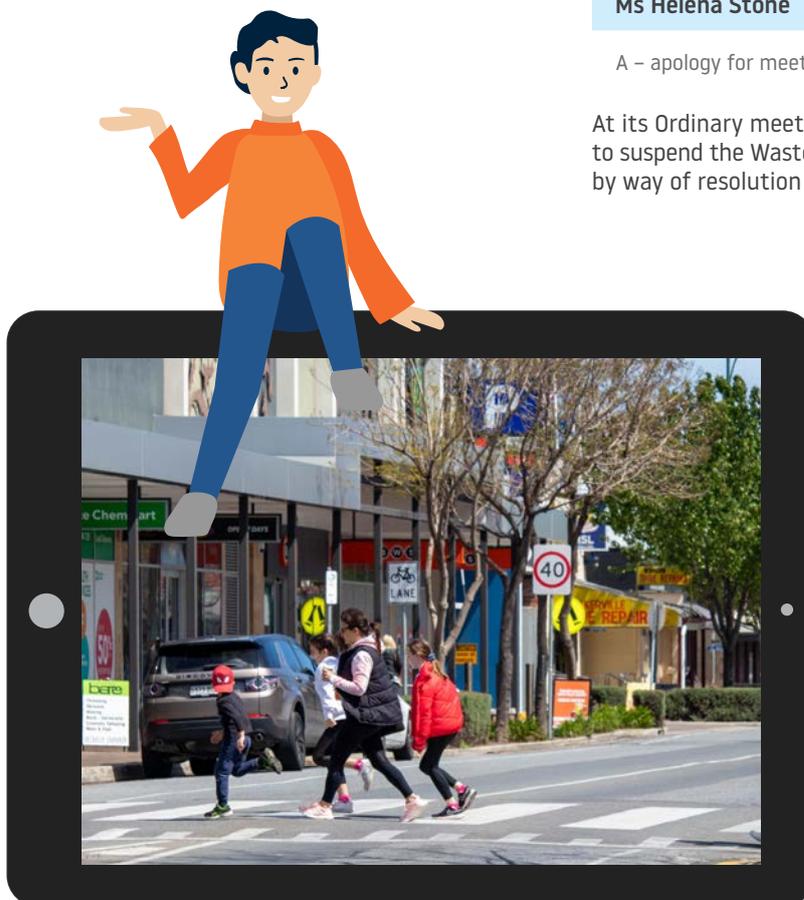
Committee Member	22-Jul 2020	3-Sep 2020	2-Dec 2020	Total	Total %
Cr James Williams	✓	✓	✓	3/3	100%
Cr Robert Ashby AM	A	✓	✓	2/3	66.7%
Cr Jennifer Joshi	✓	✓	✓	3/3	100%
Ms Kim Fong Ross	✓	✓	✓	3/3	100%
Mr John Rolls	✓	✓	✓	3/3	100%
Ms Helena Stone	✓	✓	✓	3/3	100%

A – apology for meeting

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).

### Fee structure

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



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

The Strategic Property (Smith & Fuller) Evaluation Panel (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 & Fuller streets Expressions of Interest.

### 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

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

Committee Member	15 Feb 2021	18 Mar 2021	8 April 2021	Total	Total %
Mr Richard Angove	✓	✓	✓	3/3	100%
Mr Ross Haslam	✓	✓	✓	3/3	100%
Mr Colin Scarlett	✓	✓	✓	3/3	100%
Ms Mabel Tam	✓	✓	✓	3/3	100%
Mr Douglas Wallace	✓	✓	✓	3/3	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;
- Highbury Landfill Authority.

Subsidiary annual reports are included in this document at page 188.



# confidential matters

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

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

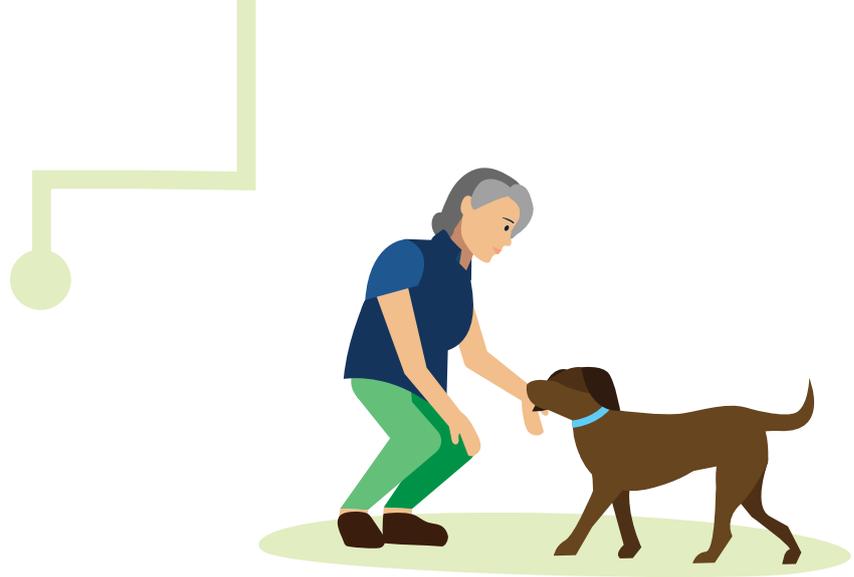
- commercial-in-confidence;
- security matters;
- staff matters;
- legal advice/litigation;
- personal affairs of people living or dead.

During 2020/21, of the 397 agenda items, 26 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 6% 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 2020/21 financial year. The confidential status was current at June 2021.

## Confidential Orders

Date of meeting	Council / Committee	Subject Matter	Section 90(2)	Section 90(3)	Section 91(7)	Confidentiality Status
20 Jul 2020	Council	EHA Audit Committee Appointment of Representatives	1	90(3)(a)	1	Released
20 Jul 2020	Council	Levi Caravan Park – Application for COVID-19 Rent Relief	1	90(3)(b)	1	Released
17 Aug 2020	Council	Strategic Property Project – Smith & Fuller EOI Evaluation Panel	1	90(3)(k)	1	Order Remains
21 Sep 2020	Council	CEO 2019 / 2020 Performance Review Report	1	90(3)(a)	1	Partially Released
21 Sep 2020	Council	Walkerville Sports Club – Application for COVID-19 Rent Relief	1	90(3)(b)	1	Released
21 Sep 2020	Council	Levi Caravan Park Tender	1	90(3)(k)	1	Order Remains
21 Sep 2020	Council	Donnelly (Watson Car Park) Discretionary Rebate Request	1	90(3)(b)	1	Released
21 Sep 2020	Council	Goode (Watson Car Park) Discretionary Rebate Request	1	90(3)(b)	1	Released



Date of meeting	Council / Committee	Subject Matter	Section 90(2)	Section 90(3)	Section 91(7)	Confidentiality Status
21 Sep 2020	Council	Walkerville Developments Pty Ltd (Watson Car Parks) Discretionary Rebate Request	1	90(3)(b)	1	Released
28 Sep 2020	Council	Ryad Hill Pty Ltd – Application for COVID-19 Rent Relief	1	90(3)(b)	1	Released
19 Oct 2020	Council	Jones (Watson Car Park) Discretionary Rebate Request	1	90(3)(a)	1	Released
19 Oct 2020	Council	CEO Performance Review Appointment of Consultant	1	90(3)(d) 90(3)(k)	1	Order Remains
16 Nov 2020	Council	Review of Services Provided by EHA to Town of Walkerville	1	90(3)(b)	1	Released
16 Nov 2020	Council	Walkerville Citizen of the Year Awards	1	90(3)(a)	1	Released
16 Nov 2020	Council	Appointment of Independent Audit Committee Members	1	90(3)(a)	1	Released
16 Nov 2020	Council	Bancroft Custodian Pty Ltd (Watson Car Park) Discretionary Rebate Request	1	90(3)(a)	1	Released
21 Dec 2020	Council	ERA Water Appointment of Independent Chairperson	1	90(3)(a)	1	Released
15 Feb 2021	Council	Appointment of External Auditor 2021-2023	1	90(3)(k)	1	Released
15 Feb 2021	Council	Wesleyan Cemetery – Operational Status Update	1	90(3)(h)	1	Released
17 May 2021	Council	Review of Services Provided by EHA to Town of Walkerville	1	90(3)(b)	1	Released
17 May 2021	Council	Extension of Waste Disposal Contract	1	90(3)(k)	1	Released
17 May 2021	Council	2021 Volunteer Awards and Mayor’s Choice Award	1	90(3)(a)	1	Released
17 May 2021	Council	Town of Walkerville CEO “Pulse” Performance Review Report April 2021	1	90(3)(a)	1	Order Remains
<b>Total Orders</b>			<b>23</b>		<b>23</b>	



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 one confidential order 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)	8
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	8
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	1
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	1
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	0
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	5
90(3)(m)	information relating to a proposed amendment to a Development Plan under the <i>Development Act 1993</i> 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>24</b>

A total of 30 confidential orders expired, ceased to apply or were released during 2020/21, including 18 orders which were made in 2020/21.

There were nine confidential retention orders under section 91(7) that remained operative as at 30 June 2021.

Date of meeting	Council/ Committee	Subject Matter	Reason for Confidentiality
17 May 2021	Council	Town of Walkerville CEO "Pulse" Performance Review Report April 2021	90(3)(a)
19 October 2020	Council	CEO Performance Review – Appointment of Consultant	90(3)(d) & 90(3)(k)
21 September 2020	Council	Levi Caravan Park Tender	90(3)(k)
21 September 2020	Council	CEO 2019 / 2020 Performance Review Report	90(3)(a)
17 August 2020	Council	Strategic Property Project – Smith & Fuller EOI Evaluation Panel	90(3)(k)
18 May 2020	Council	ERA Water Independent Chairperson	90(3)(h)
19 August 2019	Council	CEO 2018/19 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)
16 January 2017	Council	LGA public lighting business case	90(3)(d)

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 delegation 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.

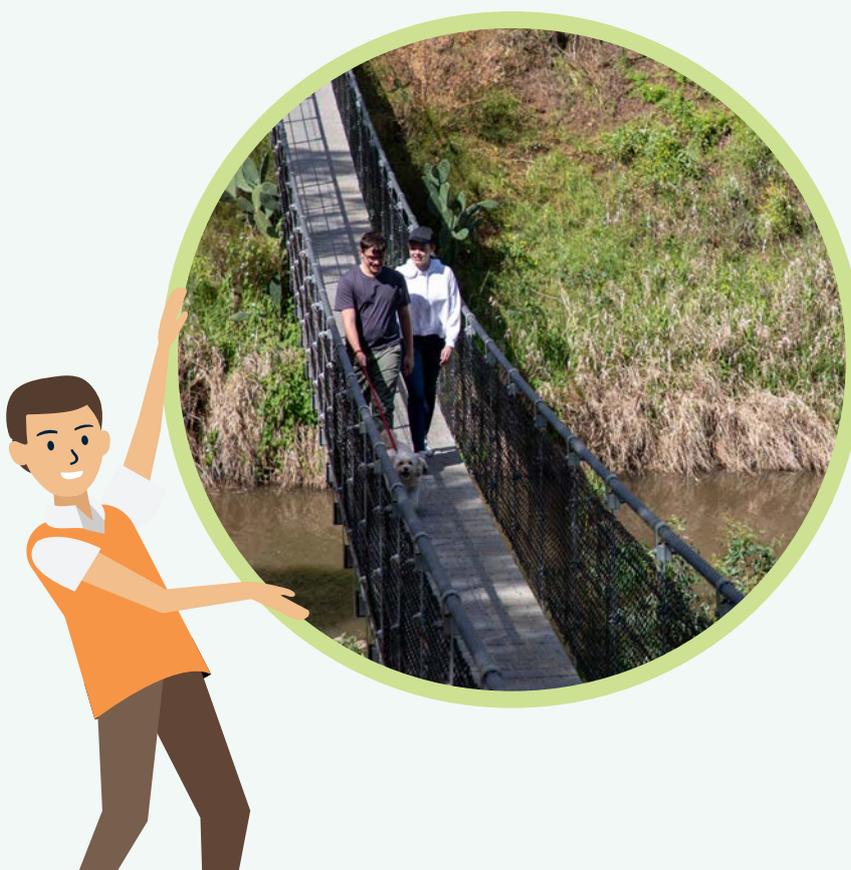
During 2020/21, Council received one application for a section 270 review of a Council decision relating to parking.

Applicants were notified of their right of review with SA Ombudsman should they remain dissatisfied.

## SA Ombudsman enquiries

In 2020/21, one matter was referred to the SA Ombudsman by an interested party which was referred back to Administration by the SA Ombudsman.

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 2021

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



**General Purpose Financial Statements**  
for the year ended 30 June 2021

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**Corporation of the Town of Walkerville**  
**General Purpose Financial Statements**  
for the year ended 30 June 2021

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**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 2021 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.



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Kiki Cristol  
Chief Executive Officer

15 November 2021



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Elizabeth Fricker  
Mayor

15 November 2021

## Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
<b>Income</b>			
Rates	2a	9,212	9,017
Statutory Charges	2b	296	320
User Charges	2c	468	458
Grants, Subsidies and Contributions	2g	682	691
Investment Income	2d	2	7
Reimbursements	2e	43	68
Other income	2f	143	232
<b>Total Income</b>		<b>10,846</b>	<b>10,793</b>
<b>Expenses</b>			
Employee costs	3a	3,287	3,223
Materials, Contracts and Other Expenses	3b	4,373	4,656
Depreciation, Amortisation and Impairment	3c	2,181	2,094
Finance Costs	3d	118	161
Net loss - Equity Accounted Council Businesses	19(a)	223	435
<b>Total Expenses</b>		<b>10,182</b>	<b>10,569</b>
<b>Operating Surplus / (Deficit)</b>		<b>664</b>	<b>224</b>
Asset Disposal & Fair Value Adjustments	4	13	(416)
Amounts Received Specifically for New or Upgraded Assets	2g	60	59
<b>Net Surplus / (Deficit)</b>		<b>737</b>	<b>(133)</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	513
<b>Total Amounts which will not be reclassified subsequently to operating result</b>		<b>8,637</b>	<b>513</b>
<b>Total Other Comprehensive Income</b>		<b>8,637</b>	<b>513</b>
<b>Total Comprehensive Income</b>		<b>9,374</b>	<b>380</b>

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

## Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
<b>ASSETS</b>			
<b>Current assets</b>			
Cash & Cash Equivalent Assets	5a	951	344
Trade & Other Receivables	5b	412	356
<b>Total current assets</b>		<u>1,363</u>	<u>700</u>
<b>Non-current assets</b>			
Equity Accounted Investments in Council Businesses	6a	2,067	2,343
Other Non-Current Assets	6b	2,411	16
Infrastructure, Property, Plant & Equipment	7a(i)	125,694	118,088
<b>Total non-current assets</b>		<u>130,172</u>	<u>120,447</u>
<b>TOTAL ASSETS</b>		<u>131,535</u>	<u>121,147</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	3,639	1,145
Provisions	8c	614	681
Other Current Liabilities	8e	-	7
<b>Total Current Liabilities</b>		<u>4,253</u>	<u>1,833</u>
<b>Non-Current Liabilities</b>			
Borrowings	8b	4,746	6,082
Provisions	8c	34	51
Liability - Equity Accounted Council Businesses	8d	266	319
<b>Total Non-Current Liabilities</b>		<u>5,046</u>	<u>6,452</u>
<b>TOTAL LIABILITIES</b>		<u>9,299</u>	<u>8,285</u>
<b>Net Assets</b>		<u>122,236</u>	<u>112,862</u>
<b>EQUITY</b>			
Accumulated surplus		35,069	34,332
Asset revaluation reserves	9a	86,771	78,134
Other reserves	9b	396	396
<b>Total Council Equity</b>		<u>122,236</u>	<u>112,862</u>
<b>Total Equity</b>		<u>122,236</u>	<u>112,862</u>

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

**Statement of Changes in Equity**  
for the year ended 30 June 2021

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<b>2021</b>					
Balance at the end of previous reporting period		34,332	78,134	396	112,862
<b>Restated opening balance</b>		<b>34,332</b>	<b>78,134</b>	<b>396</b>	<b>112,862</b>
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>		<b>–</b>	<b>8,637</b>	<b>–</b>	<b>8,637</b>
<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>
<b>2020</b>					
Balance at the end of previous reporting period		34,465	77,621	396	112,482
<b>Restated opening balance</b>		<b>34,465</b>	<b>77,621</b>	<b>396</b>	<b>112,482</b>
Net Surplus / (Deficit) for Year		(133)	–	–	(133)
<b>Other Comprehensive Income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	513	–	513
<b>Other comprehensive income</b>		<b>–</b>	<b>513</b>	<b>–</b>	<b>513</b>
<b>Total comprehensive income</b>		<b>(133)</b>	<b>513</b>	<b>–</b>	<b>380</b>
<b>Balance at the end of period</b>		<b>34,332</b>	<b>78,134</b>	<b>396</b>	<b>112,862</b>

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

## Statement of Cash Flows

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Operating Receipts		–	11,349
Rates Receipts		9,124	–
Statutory Charges		370	–
User Charges		515	–
Grants, Subsidies and Contributions		682	–
Investment Receipts		2	7
Reimbursements		47	–
Other Receipts		1,155	–
<u>Payments</u>			
Operating Payments to Suppliers and Employees		–	(8,733)
Payments to Employees		(3,513)	–
Payments for Materials, Contracts & Other Expenses		(2,844)	–
Finance Payments		(123)	(132)
<b>Net cash provided by (or used in) Operating Activities</b>	11b	<u>5,415</u>	<u>2,491</u>
<b>Cash flows from investing activities</b>			
Amounts Received Specifically for New/Upgraded Assets		60	59
Sale of Replaced Assets		494	36
Repayments of Loans by Community Groups		–	92
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(1,067)	(1,328)
Expenditure on New/Upgraded Assets		(563)	(878)
Work in Progress		(2,396)	–
<b>Net cash provided (or used in) investing activities</b>		<u>(3,472)</u>	<u>(2,019)</u>
<b>Cash flows from financing activities</b>			
<u>Payments</u>			
Repayments of Borrowings		(1,336)	(458)
<b>Net Cash provided by (or used in) Financing Activities</b>		<u>(1,336)</u>	<u>(458)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>607</u>	<u>14</u>
plus: Cash & Cash Equivalents at beginning of period		344	330
<b>Cash and cash equivalents held at end of period</b>	11a	<u>951</u>	<u>344</u>

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

Notes to and forming part of the Principal Financial Statements  
for the year ended 30 June 2021

Contents of the Notes accompanying the General Purpose Financial Statements

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## Notes to the Financial Statements for the year ended 30 June 2021

### 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 03/11/2021

##### 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 Estimates and assumptions

The COVID-19 pandemic has impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples include fees and rent waived of \$119,477

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

##### 1.4 Rounding

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

#### (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 a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that

## Notes to the Financial Statements for the year ended 30 June 2021

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

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:

	Cash Payment Received	Annual Allocation	Difference
2018/19	\$253,307	\$245,018	+ \$8,289
2019/20	\$247,127	\$248,662	- \$1,535
2020/21	\$258,533	\$267,243	- \$8,710

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.

continued on next page ...

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## Notes to the Financial Statements

for the year ended 30 June 2021

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

**5.2 Materiality**

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

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

Buildings and Other Structures	12 to 190 years
Open Space	7 to 200 years
Plant and Equipment	6 to 60 years
Stormwater	100 years
Transport Infrastructure	15 to 200 years
Land	Indefinite
Historical Collection	Indefinite

**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
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continued on next page ...

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## Notes to the Financial Statements

for the year ended 30 June 2021

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

Drain	100 years
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#### *Transport Infrastructure:*

Road	20 to 200 years
Carpark	30 to 40 years
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.

continued on next page ...

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**Notes to the Financial Statements**  
for the year ended 30 June 2021

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

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. Otherwise Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

**8.2 Superannuation**

The Council makes employer superannuation contributions in respect of its employees to the 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**

**Accounting policy applicable from 01 July 2019**

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

**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"

## Notes to the Financial Statements for the year ended 30 June 2021

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

- 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 2020. 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.

##### Amendments to AASB 101 and AASB 108 Definition of Material

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

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

In 2020, the AASB issued AASB 2020-4, Amendments to AASBs - 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 applies to annual reporting periods beginning on or after 1 June 2020. This amendment had no impact on the consolidated financial statements of the Group.

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

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, 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
- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10 and AASB 2017-5)

##### 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.

#### (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 the Financial Statements

for the year ended 30 June 2021

### Note 2. Income

\$ '000	2021	2020
<b>(a) Rates</b>		
<b>General Rates</b>		
General Rates	9,184	8,974
Less: Mandatory Rebates	(270)	(251)
Less: Discretionary Rebates, Remissions & Write Offs	(60)	(59)
<b>Total General Rates</b>	<b>8,854</b>	<b>8,664</b>
<b>Other Rates (Including Service Charges)</b>		
Natural Resource Management Levy	337	333
<b>Total Other Rates (Including Service Charges)</b>	<b>337</b>	<b>333</b>
<b>Other Charges</b>		
Penalties for Late Payment	21	20
<b>Total Other Charges</b>	<b>21</b>	<b>20</b>
<b>Total Rates</b>	<b>9,212</b>	<b>9,017</b>
<b>(b) Statutory Charges</b>		
Development Act Fees	21	13
Town Planning Fees	120	98
Animal Registration Fees & Fines	41	41
Parking Fines / Expiation Fees	114	168
<b>Total Statutory Charges</b>	<b>296</b>	<b>320</b>
<b>(c) User Charges</b>		
Cemetery/Crematoria Fees	18	-
Hall & Equipment Hire	8	5
Property Lease	57	42
Sundry	12	41
Levi Park Management Fee	368	365
Library Fees & Sales	5	5
<b>Total User Charges</b>	<b>468</b>	<b>458</b>
<b>(d) Investment Income</b>		
Interest on Investments		
- Local Government Finance Authority	2	1
- Loans to Community Groups	-	6
<b>Total Investment Income</b>	<b>2</b>	<b>7</b>

continued on next page ...

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Notes to the Financial Statements  
for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
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(e) Reimbursements

Roadworks	2	7
Sundry	41	61
<b>Total Reimbursements</b>	<b>43</b>	<b>68</b>

(f) Other income

Rebates Received	65	61
Sundry	65	5
LGFA Bonus	13	16
Refund overcharged public lighting costs	-	57
Other	-	93
<b>Total Other income</b>	<b>143</b>	<b>232</b>

(g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	60	59
<b>Total Amounts Received Specifically for New or Upgraded Assets</b>	<b>60</b>	<b>59</b>
Other Grants, Subsidies and Contributions	515	478
Roads to Recovery	79	79
Individually Significant Item - Additional Grants Commission Payment (refer below)	88	134
<b>Total Other Grants, Subsidies and Contributions</b>	<b>682</b>	<b>691</b>
<b>Total Grants, Subsidies, Contributions</b>	<b>742</b>	<b>750</b>

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

(i) Sources of grants

Commonwealth Government	5	247
State Government	667	154
Other	70	349
<b>Total</b>	<b>742</b>	<b>750</b>

(ii) Individually Significant Items

Grant Commission (FAG) Grant Recognised as Income	88	134
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## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 3. Expenses

\$ '000	Notes	2021	2020
<b>(a) Employee costs</b>			
Salaries and Wages		2,466	2,508
Employee Leave Expense		373	287
Superannuation - Defined Contribution Plan Contributions	18	238	219
Superannuation - Defined Benefit Plan Contributions	18	35	34
Workers' Compensation Insurance		132	123
Other - Income Protection Insurance		41	50
Other - Journey Insurance		2	2
<b>Total Operating Employee Costs</b>		<b>3,287</b>	<b>3,223</b>
Total Number of Employees (full time equivalent at end of reporting period)		33	33
<b>(b) Materials, Contracts and Other Expenses</b>			
<b>(i) Prescribed Expenses</b>			
Auditor's Remuneration			
- Auditing the Financial Reports		25	19
- Other Services		-	8
Bad and Doubtful Debts		-	3
Elected Members' Expenses		133	136
Election Expenses		3	2
<b>Subtotal - Prescribed Expenses</b>		<b>161</b>	<b>168</b>
<b>(ii) Other Materials, Contracts and Expenses</b>			
Contractors		764	1,044
Energy		177	207
Maintenance		489	418
Legal Expenses		51	55
Levies Paid to Government - NRM levy		329	324
Levies - Other		19	18
Parts, Accessories & Consumables		42	64
Professional Services		287	295
Sundry		399	373
Bank Charges		29	30
Contractors - Health services		103	112
Contractors - Waste collection/Management		864	866
Insurance		105	116
Professional Services/Consultants - Planning Consultants		136	142
IT and Communicaiton		385	355
Fringe Benefits Tax		19	26
Training		14	43
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>		<b>4,212</b>	<b>4,488</b>
<b>Total Materials, Contracts and Other Expenses</b>		<b>4,373</b>	<b>4,656</b>

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 3. Expenses (continued)

\$ '000	2021	2020
<b>(c) Depreciation, Amortisation and Impairment</b>		
<b>(i) Depreciation and Amortisation</b>		
Buildings & Other Structures	621	584
Open Space	334	290
Plant and Equipment	46	44
Stormwater	195	194
Transport Infrastructure	985	982
<b>Subtotal</b>	<b>2,181</b>	<b>2,094</b>
<b>Total Depreciation, Amortisation and Impairment</b>	<b>2,181</b>	<b>2,094</b>
<b>(d) Finance Costs</b>		
Interest on Overdraft and Short-Term Drawdown	118	157
Interest on Loans	-	4
<b>Total Finance Costs</b>	<b>118</b>	<b>161</b>

### Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2021	2020
<b>Infrastructure, Property, Plant &amp; Equipment</b>		
<b>(i) Assets Renewed or Directly Replaced</b>		
Proceeds from Disposal	494	36
Less: Carrying Amount of Assets Sold	(481)	(452)
<b>Gain (Loss) on Disposal</b>	<b>13</b>	<b>(416)</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>	<b>13</b>	<b>(416)</b>

Notes to the Financial Statements  
for the year ended 30 June 2021

Note 5. Current Assets

\$ '000	2021	2020
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(a) Cash & Cash Equivalent Assets

Cash on Hand at Bank	96	45
Short Term Deposits & Bills, etc.	855	299
<b>Total Cash &amp; Cash Equivalent Assets</b>	<b>951</b>	<b>344</b>

(b) Trade & Other Receivables

Rates - General & Other	328	240
Accrued Revenues	-	8
Debtors - General	51	73
Prepayments	33	35
<b>Subtotal</b>	<b>412</b>	<b>356</b>
<b>Total Trade &amp; Other Receivables</b>	<b>412</b>	<b>356</b>

Note 6. Non-Current Assets

\$ '000	Notes	2021	2020
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(a) Equity Accounted Investments in Council Businesses

Eastern Health Authority	19(a)j	33	28
East Waste Management	19(a)j	183	138
ERA Water Regional Subsidiary	19(a)j	1,851	2,177
<b>Total Equity Accounted Investments in Council Businesses</b>		<b>2,067</b>	<b>2,343</b>

(b) Other Non-Current Assets

<b>Other</b>			
Capital Works-in-Progress		2,411	16
<b>Total Other</b>		<b>2,411</b>	<b>16</b>
<b>Total Other Non-Current Assets</b>		<b>2,411</b>	<b>16</b>

## Corporation of the Town of Walkerville

### Notes to the Financial Statements for the year ended 30 June 2021

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

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

\$ '000	Fair Value Level	as at 30/06/20				Asset movements during the reporting period							as at 30/06/21		
		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	23,180	—	(11,296)	11,884	228	5	(90)	(621)	—	22,694	233	(11,521)	11,406	
Open Space	3	4,268	6,286	(4,484)	6,070	107	43	(4)	(334)	136	4,379	6,294	(4,655)	6,018	
Plant and Equipment	2	—	751	(249)	502	80	—	(93)	(46)	—	—	714	(271)	443	
Stormwater	3	19,318	165	(6,851)	12,632	9	42	—	(195)	—	19,318	215	(7,047)	12,486	
Transport Infrastructure	3	51,960	1,165	(21,635)	31,490	139	977	(294)	(985)	8,501	59,968	1,729	(21,866)	39,831	
Historical Collection	3	360	—	—	360	—	—	—	—	—	360	—	—	360	
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>		149,790	12,813	(44,515)	118,088	563	1,067	(481)	(2,181)	8,637	157,423	13,631	(45,380)	125,694	
Comparatives		157,756	—	(40,442)	117,314	1,495	1,312	(451)	(2,094)	513	149,790	12,813	(44,515)	118,088	

continued on next page ...

## Notes to the Financial Statements for the year ended 30 June 2021

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

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

Notes to the Financial Statements  
for the year ended 30 June 2021

**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 the Financial Statements  
for the year ended 30 June 2021

Note 8. Liabilities

\$ '000	2021 Current	2021 Non Current	2020 Current	2020 Non Current
<b>(a) Trade and Other Payables</b>				
Goods & Services	583	-	654	-
Payments Received in Advance	581	-	60	-
- Other	7	-	-	-
Accrued Expenses - Finance Costs	26	-	31	-
Accrued Expenses - Other	2,442	-	400	-
<b><u>TOTAL Trade and Other Payables</u></b>	<b><u>3,639</u></b>	<b><u>-</u></b>	<b><u>1,145</u></b>	<b><u>-</u></b>
<b>(b) Borrowings</b>				
Loans	-	4,746	-	6,082
<b><u>TOTAL Borrowings</u></b>	<b><u>-</u></b>	<b><u>4,746</u></b>	<b><u>-</u></b>	<b><u>6,082</u></b>
All interest bearing liabilities are secured over the future revenues of the Council				
<b>(c) Provisions</b>				
Employee Entitlements (including oncosts)	614	34	681	51
<b><u>TOTAL Provisions</u></b>	<b><u>614</u></b>	<b><u>34</u></b>	<b><u>681</u></b>	<b><u>51</u></b>
<b>(d) Liability Accounted Investments in Council Businesses</b>				
Highbury Landfill	-	266	-	319
<b><u>TOTAL Liability Accounted Investments in Council Businesses</u></b>	<b><u>-</u></b>	<b><u>266</u></b>	<b><u>-</u></b>	<b><u>319</u></b>
<b>(e) Other Liabilities</b>				
Other Liabilities	-	-	3	-
Other Liability (Security Bond received)	-	-	4	-
<b><u>TOTAL Other Liabilities</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>7</u></b>	<b><u>-</u></b>

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 9. Reserves

\$ '000	as at 30/06/20				as at 30/06/21
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
<b>(a) Asset Revaluation Reserve</b>					
Land	35,122	–	–	–	35,122
Buildings & Other Structures	7,081	–	–	–	7,081
Open Space	4,038	136	–	–	4,174
Plant and Equipment	375	–	–	–	375
Stormwater	10,867	–	–	–	10,867
Transport Infrastructure	20,097	8,501	–	–	28,598
Historical Collection	429	–	–	–	429
JV's / Associates - Other Comprehensive Income	125	–	–	–	125
<b>Total Asset Revaluation Reserve</b>	<b>78,134</b>	<b>8,637</b>	<b>–</b>	<b>–</b>	<b>86,771</b>
Comparatives	77,621	513	–	–	78,134

\$ '000	as at 30/06/20				as at 30/06/21
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	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>396</b>
Comparatives	391	7	(2)	–	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, 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 the Financial Statements

for the year ended 30 June 2021

### Note 9. Reserves (continued)

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#### 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.

#### 150th Art Anniversary

In 2004 Council received donations from the public for a Public Art & Design Project as part of Town of Walkerville's 150th Anniversary. The project did not proceed and the money has been moved into general revenue.

#### 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

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Council does not hold any assets subject to restrictions

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2021	2020
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#### (a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:

Total Cash & Equivalent Assets	5	951	344
<b>Balances per Statement of Cash Flows</b>		<b>951</b>	<b>344</b>

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

<b>Net Surplus/(Deficit)</b>		737	(133)
<b>Non-Cash Items in Income Statements</b>			
Depreciation, Amortisation & Impairment		2,181	2,094
Equity Movements in Equity Accounted Investments (Increase)/Decrease		223	435
Grants for capital acquisitions treated as Investing Activity		(60)	(59)
Net (Gain) Loss on Disposals		(13)	416
Cash received for Heritage Plaque Fund		-	5
		<b>3,068</b>	<b>2,758</b>
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables		(56)	52
Net Increase/(Decrease) in Trade & Other Payables		2,494	(347)
Net Increase/(Decrease) in Unpaid Employee Benefits		(84)	23
Net Increase/(Decrease) in Other Liabilities		(7)	5
<b>Net Cash provided by (or used in) operations</b>		<b>5,415</b>	<b>2,491</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	17
LGFA Cash Advance Debenture Facility	10,191	10,191

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

**Corporation of the Town of Walkerville**

**Notes to the Financial Statements**

for the year ended 30 June 2021

**Note 12(a). Functions**

	INCOME		EXPENSES		SURPLUS (DEFICIT)		OPERATING		GRANTS INCLUDED		TOTAL ASSETS HELD	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
<b>Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).</b>												
<b>\$ '000</b>												
<b>Functions/Activities</b>												
Business Undertakings	-	-	-	-	-	-	-	-	9	-	131,535	121,147
CEO & Governance	2	10	429	412	(429)	(412)	-	-	-	-	-	-
Communications & Marketing	9,457	9,413	130	179	(128)	(169)	-	-	-	-	-	-
Corporate Services	20	4	6,965	6,638	2,492	2,775	159	172	172	159	-	-
Community Services	463	435	60	147	(40)	(143)	-	-	-	-	-	-
Property & Contracts	5	3	360	275	103	160	-	-	-	-	-	-
Environment & Waste	566	577	892	866	(887)	(863)	-	-	-	-	-	-
Infrastructure	67	16	893	1,090	(327)	(513)	528	452	452	528	-	-
Customer Experience	148	119	139	164	(72)	(148)	64	49	49	64	-	-
Planning & Building	118	216	264	290	(116)	(171)	-	-	-	-	-	-
Public Order			48	72	70	144	-	-	-	-	-	-
<b>Total Functions/Activities</b>	<b>10,846</b>	<b>10,793</b>	<b>10,180</b>	<b>10,133</b>	<b>666</b>	<b>660</b>	<b>751</b>	<b>682</b>	<b>682</b>	<b>751</b>	<b>131,535</b>	<b>121,147</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.

Notes to the Financial Statements  
for the year ended 30 June 2021

Note 12(b). Components of Functions

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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. Together with a strong corporate focus, which is linked to other corporate finance areas. Including Payroll services, ICT services, Internal controls/ risk management, Records Management, Procurement/contract management, Assess performance against budget, Review and present forecasts, Review Budgets and provide advice on budget preparation/planning and Contribute 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 the Financial Statements  
for the year ended 30 June 2021

Note 13. Financial Instruments

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**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 variable interest rates between 0.3% and 0.45% (2020: 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 0.55% (2020: 0.55%). 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.

continued on next page ...

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Notes to the Financial Statements  
for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

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**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 **1.3%** and **2.2%** (2020: **2.2%** and 3.35%).

**Carrying Amount:**

Approximates fair value.

**Liabilities - Leases**

**Accounting Policy:**

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

Notes to the Financial Statements  
for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>					
<b>2021</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>
<b>2020</b>					
Cash & Cash Equivalents	344	–	–	344	344
Receivables	321	–	–	321	321
<b>Total Financial Assets</b>	<b>665</b>	<b>–</b>	<b>–</b>	<b>665</b>	<b>665</b>
<b>Financial Liabilities</b>					
Payables	1,085	–	–	1,085	1,085
Non-Current Borrowings	–	–	7,083	7,083	6,082
<b>Total Financial Liabilities</b>	<b>1,085</b>	<b>–</b>	<b>7,083</b>	<b>8,168</b>	<b>7,167</b>

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

\$ '000	2021		2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	1.89%	4,746	2.20%	6,082
		<b>4,746</b>		<b>6,082</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.

Notes to the Financial Statements  
for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

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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

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Council has no commitments for expenditure.

Notes to the Financial Statements  
for the year ended 30 June 2021

Note 15. Financial Indicators

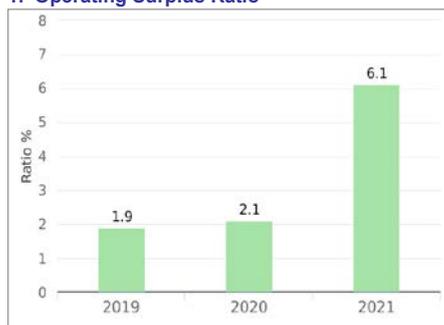
\$ '000	Indicator 2021	Indicators 2020	Indicators 2019
<p>Financial Indicators overview <i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i></p>			
<b>1. Operating Surplus Ratio</b>			
Operating Surplus			
Total Operating Income	<b>6.1%</b>	2.1%	1.9%
<p><i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i></p>			
<b>Adjusted Operating Surplus Ratio</b>			
Operating Surplus			
Total Operating Income	<b>4.8%</b>	0.8%	1.1%
<b>Adjustments to Ratios</b>			
<p><i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i></p>			
<b>2. Net Financial Liabilities Ratio</b>			
Net Financial Liabilities			
Total Operating Income	<b>71%</b>	67%	77%
<p><i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i></p>			
<b>3. Asset Renewal Funding Ratio</b>			
Net Asset Renewals			
Infrastructure & Asset Management Plan required expenditure	<b>57%</b>	82%	97%
<p><i>Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.</i></p>			

Notes to the Financial Statements  
for the year ended 30 June 2021

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

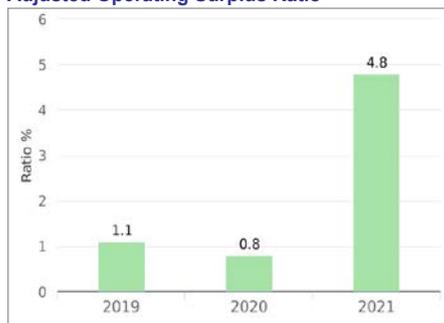
**Commentary on 2020/21 result**

<b>2020/21 ratio</b>	<b>6.1%</b>
----------------------	-------------

Target 0-15%

The Operating Surplus Ratio has increased from 2019-20 predominately due to savings realised in Materials, Contracts and Other Expenditure. The Operating Surplus Ratio for 2020-21 is 6.1% 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

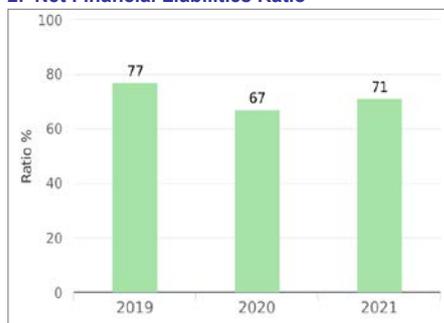
**Commentary on 2020/21 result**

<b>2020/21 ratio</b>	<b>4.8%</b>
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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 4.8% 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 2020/21 result**

<b>2020/21 ratio</b>	<b>71%</b>
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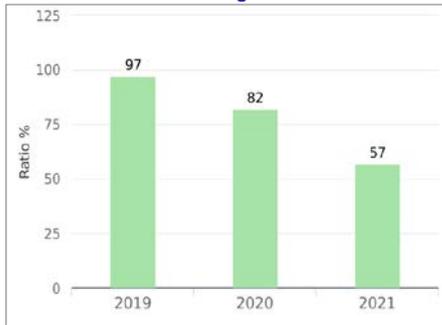
Target 0-120%

The Net Financial Liabilities Ratio for 2020-21 is 71% and is within Council's Target Range of 0-120%.

Notes to the Financial Statements  
for the year ended 30 June 2021

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 2020/21 result	
2020/21 ratio	57%
Target 90-110%	
The Asset Renewal Funding Ratio for 2020-21 is 57% and is outside of Council's Target Range of 90-110%. The Asset Renewal Funding Ratio is below the Target Range due to approximately \$677k of renewal capital expenditure remaining in Work in Progress as at 30 June 2021.	

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 16. Uniform Presentation of Finances

\$ '000	2021	2020
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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	10,846	10,793
less Expenses	(10,182)	(10,569)
<b>Operating Surplus / (Deficit)</b>	<b>664</b>	<b>224</b>

#### Net Outlays on Existing Assets

Capital Expenditure on Renewal and Replacement of Existing Assets	(1,067)	(1,328)
add back Depreciation, Amortisation and Impairment	2,181	2,094
add back Proceeds from Sale of Replaced Assets	494	36
	<b>1,608</b>	<b>802</b>

#### Net Outlays on New and Upgraded Assets

Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(563)	(878)
add back Amounts Received Specifically for New and Upgraded Assets	60	59
	<b>(503)</b>	<b>(819)</b>

<b>Net Lending / (Borrowing) for Financial Year</b>	<b>1,769</b>	<b>207</b>
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### 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	2021	2020
---------	------	------

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

Not later than one year	–	15
Later than one year and not later than 5 years	–	15
	<b>–</b>	<b>30</b>

## Notes to the Financial Statements for the year ended 30 June 2021

### Note 18. Superannuation

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The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government 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; 9.50% in 2019/20). 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 2019/20) 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 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 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 the Financial Statements

for the year ended 30 June 2021

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	
	2021	2020	2021	2020
<b>Council's Share of Net Income</b>				
Joint Ventures	(223)	(435)	1,801	2,024
<b>Total Council's Share of Net Income</b>	<b>(223)</b>	<b>(435)</b>	<b>1,801</b>	<b>2,024</b>

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

(a) Carrying Amounts

\$ '000	Principal Activity	2021	2020
Highbury Landfill Authority	Waste Operations	(266)	(319)
Eastern Waste Management	Collection & Disposal of Waste	183	138
Eastern Health Authority	Public & Environmental Health Services	33	27
ERA Water Regional Subsidiary	Storm Water Harvesting	1,850	2,177
<b>Total Carrying Amounts - Joint Ventures &amp; Associates</b>		<b>1,800</b>	<b>2,023</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 Eastern Waste Management Authority 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 and the City of Prospect (admitted in 2018). The transactions which occur between Council and Authority 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 the Financial Statements

for the year ended 30 June 2021

### Note 19. Interests in Other Entities (continued)

#### (b) Relevant Interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2021	2020	2021	2020	2021	2020
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		Eastern Waste Management		Eastern Health Authority		ERA Water Regional Subsidiary	
	2021	2020	2021	2020	2021	2020	2021	2020
Opening Balance	(320)	(327)	138	118	28	27	2,177	2,641
Share in Operating Result	35	(11)	36	28	5	(1)	(327)	(463)
New Capital Contributions	18	18	9	9	–	–	–	–
Distributions Received	–	–	–	–	–	–	–	(1)
Adjustments to Equity	–	–	–	(17)	–	2	–	–
<b>Council's Equity Share in the Joint Venture or Associate</b>	<b>(267)</b>	<b>(320)</b>	<b>183</b>	<b>138</b>	<b>33</b>	<b>28</b>	<b>1,850</b>	<b>2,177</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 the Financial Statements  
for the year ended 30 June 2021

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

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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.

**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 has one notice of appeal against planning decisions made prior to the reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

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

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Events that occur after the reporting date of 30 June 2021, 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 the Financial Statements

for the year ended 30 June 2021

### Note 23. Related Party Transactions

#### Key Management Personnel

##### Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 17 persons were paid the following total compensation.

\$ '000	2021	2020
<b>The compensation paid to Key Management Personnel comprises:</b>		
Short-Term Employee Benefits	987	972
Long-Term Benefits	–	25
<b>Total</b>	<b>987</b>	<b>997</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 Clun is discussed or voted upon.

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

Other than amounts paid as ratepayers or residents (eg. rates, entry fees etc), key management personnel lodged a Development Application with total fees of \$488 during the year.

Planning and Building Application Fees	–	2
<b>Total</b>	<b>–</b>	<b>2</b>

##### Other Related Parties

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

\$ '000	Paid to Received from	
Highbury Landfill Authority	18	
Eastern Waste Management	642	3
Eastern Health Authority	114	
ERA Water Regional Subsidiary	81	

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

Name of Entity	Board Member/s	Deputy Board Member/s
Highbury Landfill Authority	Group Manager Assets and Infrastructure Ben Clark	
Eastern Waste Management	Cr Robert Ashby	Cr Norm Coleman
Eastern Health Authority	Cr Jennifer Joshi	

continued on next page ...

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**Notes to the Financial Statements**  
for the year ended 30 June 2021

**Note 23. Related Party Transactions (continued)**

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Group Manager Planning, Environment  
& Regulatory Services Andrea Caddy

ERA Water Regional Subsidiary

Cr MaryLou Bishop

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



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## INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF THE 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 2021, 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 declaration by those charged with governance.

In our opinion the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards, the *Local Government Act 1999*, and the *Local Government (Financial Management) Regulations 2011*.

#### Basis for opinion

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

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

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

#### Other information

Management is responsible for the other information. The other information obtained at the date of this auditor's report is the general purpose financial reports of the regional subsidiaries, which we obtained prior to the date of this auditor's report, and the Annual Report, which is expected to be made available to us after that date, 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.

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

**Other matter**

The financial report of Town of Walkerville, for the year ended 30 June 2020 was audited by another auditor who expressed an unmodified opinion on that report on 17 November 2020.

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

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

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

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

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

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

This description forms part of our auditor's report.



**BDO Audit (SA) Pty Ltd**



Andrew Tickle

Director

Adelaide, 16 November 2021



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Financial Statements 2021  
Level 7, BDO Centre  
420 King William Street  
Adelaide SA 5000  
GPO Box 2019, 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 2020 to 30 June 2021 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 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 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 2020 to 30 June 2021.

### 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.

BDO Audit (SA) Pty Ltd ABN 33 161 379 086 is a member of a national association of separate entities which are all members of BDO (Australia) Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit (SA) Pty Ltd and BDO (Australia) Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

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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 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. 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, 16 November 2021

## Corporation of the Town of Walkerville

### General Purpose Financial Statements for the year ended 30 June 2021

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#### 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 2021, 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*.



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Kiki Cristol  
Chief Executive Officer



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Ross Haslam  
Presiding Member, Audit Committee

Date: 03 November 2021



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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 2021, 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.

Andrew Tickle  
Director

**BDO Audit (SA) Pty Ltd**

Adelaide, 16 November 2021

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## Town of Walkerville

### Adjusted Statement of Comprehensive Income

(Removal of Subsidiaries and NRM Levy)

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
<b>Income</b>			
Rates	2a	8,883	8,684
Statutory Charges	2b	296	320
User Charges	2c	468	458
Grants, Subsidies and Contributions	2g	682	691
Investment Income	2d	2	7
Reimbursements	2e	43	68
Other Income	2f	143	232
<b>Total Income</b>		<b>10,517</b>	<b>10,460</b>
<b>Expenses</b>			
Employee Costs	3a	3,287	3,223
Materials, Contracts & Other Expenses	3b	4,044	4,332
Depreciation, Amortisation & Impairment	3c	2,181	2,094
Finance Costs	3d	118	161
Net loss - Equity Accounted Council Businesses	19	-	-
<b>Total Expenses</b>		<b>9,630</b>	<b>9,810</b>
<b>Operating Surplus / (Deficit)</b>		<b>887</b>	<b>650</b>
Asset Disposal & Fair Value Adjustments	4	13	(416)
Amounts Received Specifically for New or Upgraded Assets	2g	60	59
<b>Net Surplus / (Deficit) <sup>1</sup></b>		<b>960</b>	<b>293</b>

# subsidiary reports



**EastWaste**

ANNUAL  
REPORT  
2020-2021





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**

# Annual Report 2020-2021 Contents

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'Food scraps to green bin' and the use of kitchen caddies was promoted through bus shelters and street signs. Pictured: Kerry March and Michaela Tamlin from City of Mitcham.

**EastWaste**

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ANNUAL REPORT 2020-2021

# Chairperson's Report

**It is with much enthusiasm that I commend to you the second Annual Report of my tenure as Chair of East Waste for the 2020/21 financial year.**

The challenges, opportunities and learnings that have come with the position have been thoroughly enjoyable and it is hard to communicate to those outside of the industry how much it is continually evolving. A number of moving parts, strategically, politically (policy) and operationally are constantly occurring. All of this is moving in a positive direction and East Waste continues to perform well and participate in the right discussions to benefit our Members and the community.

Financially, East Waste has performed strongly once again and through efficient and diligent budget management, coupled with favourable markets, East Waste has been able to deliver an Operating Surplus of \$726,000. These savings will be returned to our Member Councils. This alone demonstrates one of the key benefits and distinctions of being part of the East Waste subsidiary.

This great financial performance has unquestionably been aided by a highly engaged

and conscientious Audit and Risk Management Committee, which has worked with Management and the Board to further enhance the systems and Governance of the Organisation. I want to take this opportunity to thank all Members of the Audit and Risk Management Committee.

While in this vein, I must thank the members of our Board. Our meetings generate strong robust conversations and decision making which is applied to all matters. As a result, our Member Councils enjoy a high degree of confidence in the governance, processes and strategic direction of the Organisation. We will continue to build upon this. Many of the Board members have been a valuable counsel and this helps from time to time. I would specifically like to acknowledge Mario Barone's time on the Board. Mario sat on the Board and various sub-committees for a number of years. His insights on all matters were very valuable.

Through the 2030 Strategic Plan East Waste set a number of bold targets that it seeks to



## Chairperson's Report



◆ The popular Why waste it? and Which Bin? education stalls were hosted at a total of 21 Council events.

aspire to achieve and we know that we cannot do these alone. We require the assistance and influence of many individuals and Organisations and are fortunate that we have already built some strong partnerships with parties like the Northern Adelaide Waste Management Authority (NAWMA), Fight Food Waste Cooperative Research Centre (FFW CRC), KESAB, the Environment Protection Authority and Green Industries SA (GISA). We look forward to continuing to work with these Organisations and others for the express benefit of our Member Councils.

Since its transformation from Zero Waste SA, we have been fortunate to have Vaughan Levitzke head up GISA. Vaughan's retirement earlier this year closes a long and distinguished Public Sector career and his legacy on the waste industry and support of local Councils will provides benefits well outliving his career. On behalf of East Waste we congratulate and thank Vaughan. We look forward to Dr Ian Overton, his replacement, putting his own strong stamp on the role and valued Organisation.

Earlier this year, as part of our project with the FFW CRC, which is supported by GISA and Adelaide University, we undertook the most comprehensive individual bin audit ever undertaken in South Australia. While the results

of the project are still being analysed, the early data coming from the project provides insight and will help shape not only East Waste's future behaviour change and education programs, but those more broadly rolled out through state and local government across Australia. The project is a fantastic demonstration of the value of like-minded, but diverse Organisations collaborating to advance research and innovate new ways to tackle age old problems.

In my 25 years in the waste industry, the only constant has been change itself. The year ahead will be no different and undoubtedly will deliver a number of opportunities and challenges. With the engaged Board, Administration and Member Councils that we have, we are exceptionally well placed to tackle each of these issues and maximise them for the benefit of our Member Councils.



◆ Fraser Bell  
East Waste Chair

**EastWaste**

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ANNUAL REPORT 2020-2021



EastWaste

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ANNUAL REPORT 2020-2021



**113,332** TOTAL TONNAGES COLLECTED



**8,500,000+** ANNUAL BIN COLLECTIONS



**3,275** HARD WASTE TONNES CONVERTED TO FUEL



**56%** OF MATERIAL DIVERTED FROM LANDFILL



**45** COLLECTION VEHICLES



**5,769** BIN REPAIRS UNDERTAKEN BY THE MOBILE TEAM



**4,449** BIN DELIVERIES UNDERTAKEN PER YEAR



**2,000+** ENQUIRIES RECEIVED & RESOLVED EACH WEEK

# General Manager's Report

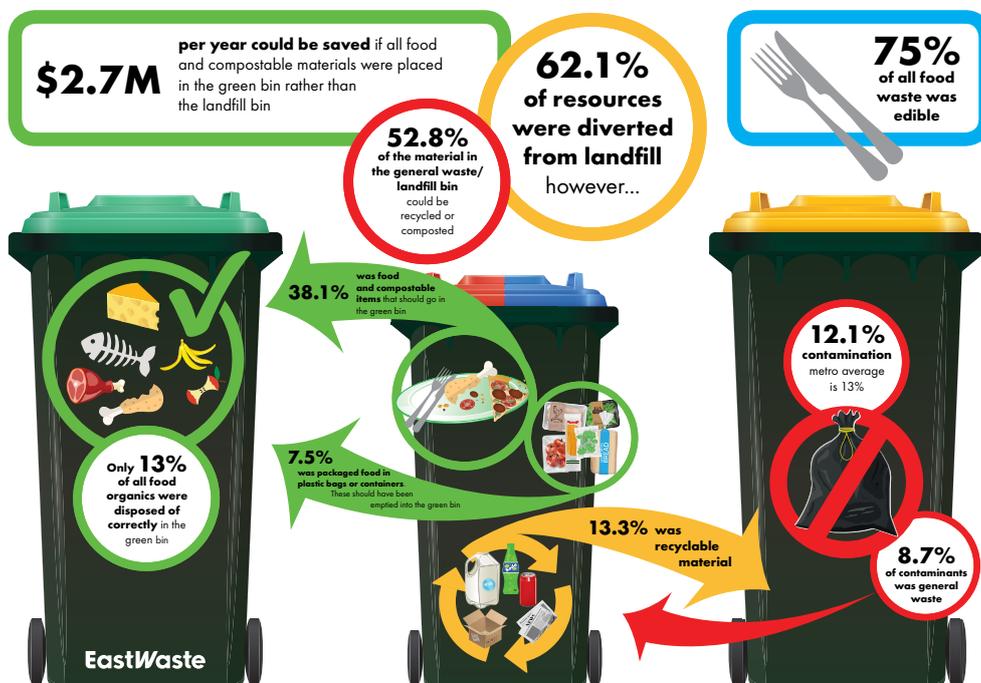
In reflecting on the year, the first thing that comes to mind is an enormous sense of gratitude. Gratitude to the East Waste staff who have continually adapted to the changing nature of the COVID environment that we live in. From our Drivers and Mechanics to Customer Service staff and Management, all have worked with us to ensure all our services could continue to be delivered regardless of the phase we found ourselves in.

East Waste adopted (and is continuing to do so) a number of changes to our business operations to ensure the health, safety and welfare of our staff and their families, well ahead of many others in the waste industry and to ensure we can continue to deliver our services. This was (and is) only possible with the continued support and adaptability of our staff. To all, my ongoing thanks.

In late 2020 the Board adopted a new 10-year Strategic Plan for East Waste. The 2030 plan sets the aspirational vision of being "The leading waste logistics Company in Australia through the delivery of innovative collection and resource

management services to our Member Councils and their communities."

Bold Key Performance Targets were set as part of this, most notably (and challengingly), 100% of food waste being separately collected and recycled by 2030. With a baseline of just 13% (2019 East Waste Audit), there is an enormous amount of work and step change required to achieve this. As will driving our kerbside diversion rate up to 75% which currently sit at 54%. Transferring food waste and compostable materials from the landfill bin (which currently make up almost 40% of the total contents (2019 East Waste Audit)) to the organics bin is undoubtedly the



## General Manager's Report



key to achieving this target. As Fraser mentions in his report, we appreciate that we cannot do this alone and that we need the support and partnerships of others.

East Waste has for the past 4 years been a strong and active participant in the waste education and behaviour change space and our work over the past year is no different. Through the 2020/21 Annual Plan, East Waste committed to undertaking a review of East Waste's Education Program, principally with a view to determining the return on investment. Measuring the true value/benefit of any educational program is challenging and none more so than waste education, where a process of awareness and behaviour change is first needed before actual results can be realised. Typically, this is not instantaneous and can often be a long-protracted implementation. Undertaken by an independent economic firm, the results showed that the benefit-cost ratio (BCR) of the investment is a minimum of \$3.10 for every \$1.00 of investment expenditure incurred in implementing the education program.

This program is largely driven by our Education & Promotions Coordinator Megan Bekesi and her passion and active engagement in this space was

rewarded with being a joint winner of the Green Industries SA 2020 Women in Circular Economy Award winner. As a winner Megan receives funding to further study education in waste and we look forward to seeing her apply her findings to our already successful campaign.

Finally, I want to thank and acknowledge the Board and Audit and Risk Management Committee which have supported our initiatives and provided valuable feedback to solidify our strength as an organisation. To Chair, Mr Fraser Bell, your guidance and encouragement has been invaluable, but above these your enthusiasm for the industry and Organisation ensures the long-term viability of East Waste for our Member Councils.



**Rob Gregory**  
General Manager

**EastWaste**



ANNUAL REPORT 2020-2021



'Food scraps to green bin' and the use of kitchen caddies was promoted through bus shelters and street signs. Pictured: Customer Service staff, Hedy Hashemi and Cristina Nazar from Town of Walkerville.

**EastWaste**

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ANNUAL REPORT 2020-2021

# Kerbside Tonnages Collected



Member Council	Recyclables	Organics	Waste
Adelaide Hills Council	3,559	4,560	7,190
City of Burnside	4,055	6,858	7,224
Campbelltown City Council	4,124	7,274	9,872
City of Mitcham	5,684	10,128	11,898 <sup>1</sup>
City of Norwood, Payneham & St Peters	3,531	4,931	7,224
City of Prospect	1,740	3,141	4,177
Town of Walkerville	663	1,087	1,211

<sup>1</sup> City of Mitcham undertakes the collection of waste for its residents.



# 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 eight directors – one director appointed by each of the Member Councils, and one independent person who acts as Chair. The Board appoints a General Manager who is responsible for implementing

the decisions made by the Board, and running the day-to-day operations of East Waste.

The Board held eight formal meetings over the 2020-2021 financial year. The table below details Board Member attendance.

BOARD MEMBER	MEETINGS
Mr Fraser Bell (Chair)	6/6
Cr Linda Green (Adelaide Hills Council)	5/6
Mr Simon Bradley (City of Prospect) *Ceased 20 May 2021	3/4
Mr Vincent Cammell (City of Prospect) *Appointed 22 May 2021	1/2
Cr Julian Carbone (City of Burnside)	3/6
Mr Paul Di Iulio (Campbelltown City Council)	4/6
Mayor Heather Holmes-Ross (City of Mitcham)	4/6
Mr Mario Barone (City of Norwood, Payneham & St Peters) *Ceased 31 December 2020	2/2
Cr Mike Stock (City of Norwood, Payneham & St Peters) *Appointed 01/01/2021	4/4
Cr Rob Ashby (Corporation of the Town of Walkerville)	6/6
DEPUTY DIRECTOR ATTENDANCE	MEETINGS
Mr Craig Harrison (City of Mitcham)	1/6

## 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 2020-2021 financial year. The table below details Audit Committee Member attendance.

AUDIT & RISK MANAGEMENT COMMITTEE MEMBER	MEETINGS
Mr Fraser Bell (Chair)	4/5
Mr Mario Barone (City of Norwood, Payneham & St Peters) *Ceased 31/12/2020	2/2
Cr Mike Stock (City of Norwood, Payneham & St Peters) *Appointed 31/01/2021	1/1
Mr Simon Bradley (City of Prospect) *Appointed 01/01/2021 *Ceased 20/05/2021	1/2
Cr Linda Green (Adelaide Hills Council)	5/5
Mr Tim Muhlhausler (Independent Member) *Ceased 31/12/2020	2/2
Ms Emma Hinchey (Independent Member) *Appointed 01/01/2021	3/3
Ms Sandra Di Blasio (Independent Member) *Appointed 01/01/2020	5/5

The Audited Financial Statements for the year ending 30 June 2021 are provided on the following pages.

**EastWaste**

FINANCIAL  
STATEMENTS  
2020-2021



# Financial Statements

## 2020-2021

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# Financial Statements 2020-2021

## CERTIFICATION OF FINANCIAL STATEMENTS

### EASTERN WASTE MANAGEMENT AUTHORITY INC

#### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

#### 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 2021 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: 30 SEPTEMBER 2021

## Financial Statements 2020-2021

### STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$'000	2020 \$'000
<b>INCOME</b>			
User charges	2	16,707	16,756
Investment income	2	12	21
Grants, subsidies and contributions		-	-
Other	2	917	677
<b>Total Income</b>		<b>17,636</b>	<b>17,454</b>
<b>EXPENSES</b>			
Employee costs	3	6,089	5,851
Materials, contracts & other expenses	3	9,149	9,120
Finance costs	3	262	281
Depreciation & amortisation	3	1,986	2,069
<b>Total Expenses</b>		<b>17,486</b>	<b>17,321</b>
<b>OPERATING SURPLUS</b>		<b>150</b>	<b>133</b>
Asset disposal & fair value adjustments	4	105	60
<b>NET SURPLUS</b>		<b>255</b>	<b>193</b>
Other Comprehensive Income		-	-
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>255</b>	<b>193</b>

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

## Financial Statements 2020-2021

### STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$'000	2020 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	3,168	2,322
Trade & other receivables	5	661	1,019
<b>Total Current Assets</b>		<b>3,829</b>	3,341
<b>Non-current Assets</b>			
Property, Plant & Equipment	6	8,098	7,652
<b>Total Non-current Assets</b>		<b>8,098</b>	7,652
<b>Total Assets</b>		<b>11,927</b>	10,993
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	7	1,609	1,205
Provisions	7	654	597
Borrowings	7	1,925	1,929
<b>Total Current Liabilities</b>		<b>4,188</b>	3,731
<b>Non-current Liabilities</b>			
Borrowings	7	6,423	6,221
Provisions	7	97	77
<b>Total Non-current Liabilities</b>		<b>6,520</b>	6,298
<b>Total Liabilities</b>		<b>10,708</b>	10,029
<b>Net Assets</b>		<b>1,219</b>	964
<b>EQUITY</b>			
Accumulated Surplus		1,219	964
<b>Total Equity</b>		<b>1,219</b>	964

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



EastWaste

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ANNUAL REPORT 2020-2021

## Financial Statements 2020-2021

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Accumulated Surplus \$'000	Total Equity \$'000
<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>
<b>Balance at start of period - 1 July 2019</b>	<b>706</b>	<b>706</b>
Net Surplus for Year	193	193
<b>Other Comprehensive Income</b>		
Contributed Equity	65	65
Distributions to Member Councils	-	-
<b>Balance at end of period - 30 June 2020</b>	<b>964</b>	<b>964</b>

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

## Financial Statements 2020-2021

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$'000	2020 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating receipts		18,457	17,136
Investment receipts		7	16
Employee costs		(6,012)	(5,795)
Materials, contracts & other expenses		(9,243)	(8,677)
Finance payments		(233)	(291)
<b>Net cash provided by operating activities</b>	8	<b>2,976</b>	2,389
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Sale of replaced assets	4	124	81
Expenditure on renewal/replacement of assets	6	(2,452)	(2,297)
<b>Net cash used in investing activities</b>		<b>(2,328)</b>	(2,216)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Capital contribution by member councils		-	65
Proceeds from Borrowings		2,284	2,171
Repayments of Borrowings		(1,826)	(1,834)
Repayment of lease liabilities		(260)	(220)
<b>Net cash provided by (used in) financing activities</b>		<b>198</b>	182
<b>Net Increase (Decrease) in cash held</b>		<b>846</b>	355
Cash & cash equivalents at beginning of period	5	2,322	1,967
<b>Cash &amp; cash equivalents at end of period</b>	5	<b>3,168</b>	2,322

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

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 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

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset that has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the Authority satisfies its obligations under the transfer.

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

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

Receivables are generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 9.

#### 5 Property, Plant & Equipment

##### 5.1 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

##### 5.2 Materiality

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

##### 5.3 Depreciation of Non-Current Assets

Property, plant and equipment assets are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

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

Asset Class	Estimated Useful Lives	Capitalisation Threshold
Plan, Machinery & Equipment	3-10 Years	>\$1,000
Buildings & Other Structures	5-20 Years	>\$1,000
Right-of-use-assets	Over period of expected lease	n/a

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

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Asset Class	Estimated Useful Lives	Capitalisation Threshold
Plan, 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.

#### 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 has recognised for the first time in 2020/21 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.



East Waste's public education program is largely driven by our Education & Promotions Coordinator Megan Bekesi. Her passion and active engagement in this space was rewarded with being a joint winner of the Green Industries SA 2020 Women in Circular Economy Award. Pictured: David Speirs MP, Minister for Environment and Water, and Megan Bekesi.

**EastWaste**

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ANNUAL REPORT 2020-2021

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

#### 7.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). The Scheme has 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 (9.5% in 2020/21; 9.5% in 2019/20). 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 2019/20) 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 2020. 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.

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

#### 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'.

#### 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.

The Authority has recorded a liability totalling \$0.47 million as at 30 June 2021 as a result of over estimating waste charges required to be recovered from Member Councils to fund operational expenses relating to the current financial year. A liability has been recorded in Note 7 as at 30 June 2021 which will be returned in the form of a reduction in waste collection fees to be charged to Member Councils in the following financial year.

#### 12 New Accounting Standards

The Authority applied for the first-time certain new standards and amendments, which are effective for annual reporting periods beginning on or after 1 January 2020. New standards and amendments relevant to the Authority are listed below. The Authority has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

##### Amendments to AASB 101 and AASB 108 Definition of Material

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

financial information about a specific reporting entity". The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Authority.

#### 13 Highbury Landfill Authority Inc.

The Authority, originally known as the East Torrens Municipal Destructor Trust, was established on 19 July 1928 (the name change took place in 1993). As at 1 July 2004, the Authority comprised of 3 Member Councils, being the City of Norwood, Payneham & St Peters, City of Burnside and the Corporation of the Town of Walkerville.

On 5 August 2004, the City of Norwood, Payneham & St Peters, the City of Burnside and the Corporation of the Town of Walkerville established the Highbury Landfill Authority Inc. Its purpose included the facilitation of the closure and the post closure of the Highbury Landfill site, as well as managing the joint interests and liability of the Councils in relation to the closure of the site.

On 31 December 2004 the property known as the Highbury Landfill site was transferred from East Waste to Highbury Landfill Authority Inc.

On 1 January 2005, the Authority's Charter was amended to include the three new Member Councils – the City of Mitcham, the City of Campbelltown and the Adelaide Hills Council.

On 1 January 2005 a loan was created between the Authority and the Highbury Landfill Authority that represented the net value of assets in East Waste prior to 1 January 2005. This was an At Call Loan and interest had been capitalised until the loan was called in by the Highbury Landfill Authority in November 2008. The loan amount was \$873,000 and the Authority borrowed the money from the National Australia Bank with an Interest Only Loan. This loan was re-financed through the Local Government Finance Authority, to be repaid over 10 years.

The Board of the Authority resolved in February 2010 to charge Member Councils the loan repayments for this loan in their equity percentages as set out in the January 2006 Charter.

The loan was fully repaid in the 2019/20 financial year.



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ANNUAL REPORT 2020-2021

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 2 - INCOME

	Notes	2021 \$'000	2020 \$'000
<b>USER CHARGES</b>			
Waste Collection Income		12,327	12,159
Waste Processing Income		4,640	4,509
Administration		235	225
Member Council Waste Collection Rebate		(540)	(137)
		<b>16,707</b>	<b>16,756</b>
<b>INVESTMENT INCOME</b>			
Interest on investments			
Local Government Finance Authority		12	21
		<b>12</b>	<b>21</b>
<b>OTHER INCOME</b>			
Bin Supply		254	203
Replacement Bins		642	457
Sundry		21	17
		<b>917</b>	<b>677</b>
<b>NOTE 3 - EXPENSES</b>			
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		4,924	4,599
Employee leave expense		76	56
Superannuation		403	381
Wages Casual Agency		490	467
Workers' Compensation Insurance		113	196
Other		83	152
<b>Total Employee Costs</b>		<b>6,089</b>	<b>5,851</b>
<i>Number of FTE Employees as at reporting date</i>		<i>57</i>	<i>59</i>

## Financial Statements 2020-2021

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### NOTE 3 - EXPENSES (Cont.)

	Notes	2021 \$'000	2020 \$'000
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
Auditor's Remuneration		9	10
Board Expenses		29	33
Waste Processing Costs		4,614	4,532
Electricity		4	27
Fuel, Gas & Oil		993	1,076
Legal Expenses		27	34
Maintenance		2,214	2,123
Parts, Accessories & Consumables		2	11
Printing, Stationery & Postage		36	24
Professional Services		440	449
Registration & Insurance - Trucks		215	364
Sundry		566	437
		<b>9,149</b>	<b>9,120</b>
<b>FINANCE COSTS</b>			
Interest on Loans		234	247
Interest on Leases		28	34
		<b>262</b>	<b>281</b>
<b>DEPRECIATION &amp; AMORTISATION</b>			
Buildings & Other Structures	6	10	25
Plant, Machinery & Equipment	6	1,725	1,788
Right-of-use assets	6	251	256
		<b>1,986</b>	<b>2,069</b>

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 4 - ASSET DISPOSAL

	Notes	2021 \$'000	2020 \$'000
Proceeds from disposal		124	81
Less: Carrying amount of assets sold		(19)	(21)
<b>Gain (Loss) on disposal</b>		<b>105</b>	<b>60</b>

### NOTE 5 - CURRENT ASSETS

#### CASH & CASH EQUIVALENTS

Cash on Hand and at Bank		2,995	1,160
Deposits at Call		173	1,162
		<b>3,168</b>	<b>2,322</b>

#### TRADE & OTHER RECEIVABLES

Debtors - general		654	1,013
Accrued Income		-	6
Prepaid Expenses		7	-
		<b>661</b>	<b>1,019</b>

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 6 - PROPERTY, PLANT & EQUIPMENT

	Notes	2021 \$'000	2020 \$'000
Buildings & Other Structures - At Cost		325	162
Accumulated Depreciation		(92)	(82)
		<b>233</b>	<b>80</b>
Plant, Machinery & Equipment - At Cost		17,227	16,573
Accumulated Depreciation		(10,176)	(10,090)
		<b>7,051</b>	<b>6,483</b>
Right-of-use-assets		1,321	1,345
Accumulated Depreciation		(507)	(256)
		<b>814</b>	<b>1,089</b>
<b>Total Property, Plant &amp; Equipment</b>		<b>8,098</b>	<b>7,652</b>

	2020 \$'000						2021 \$'000
	Carrying Value	Additions		Disposals	Depreciation	Adjustment	Carrying Value
		New/ Upgrade	Renewal				
Buildings & Other Structures	80	163	-	-	(10)	-	233
Plant, Machinery & Equipment	6,483	2,312	-	(19)	(1,725)	-	7,051
Right-of-use-asset	1,089	-	-	-	(251)	(24)	814
	<b>7,652</b>	<b>2,475</b>	<b>-</b>	<b>(19)</b>	<b>(1,986)</b>	<b>(24)</b>	<b>8,098</b>
2020	6,100	3,642	-	(21)	(2,069)	-	7,652

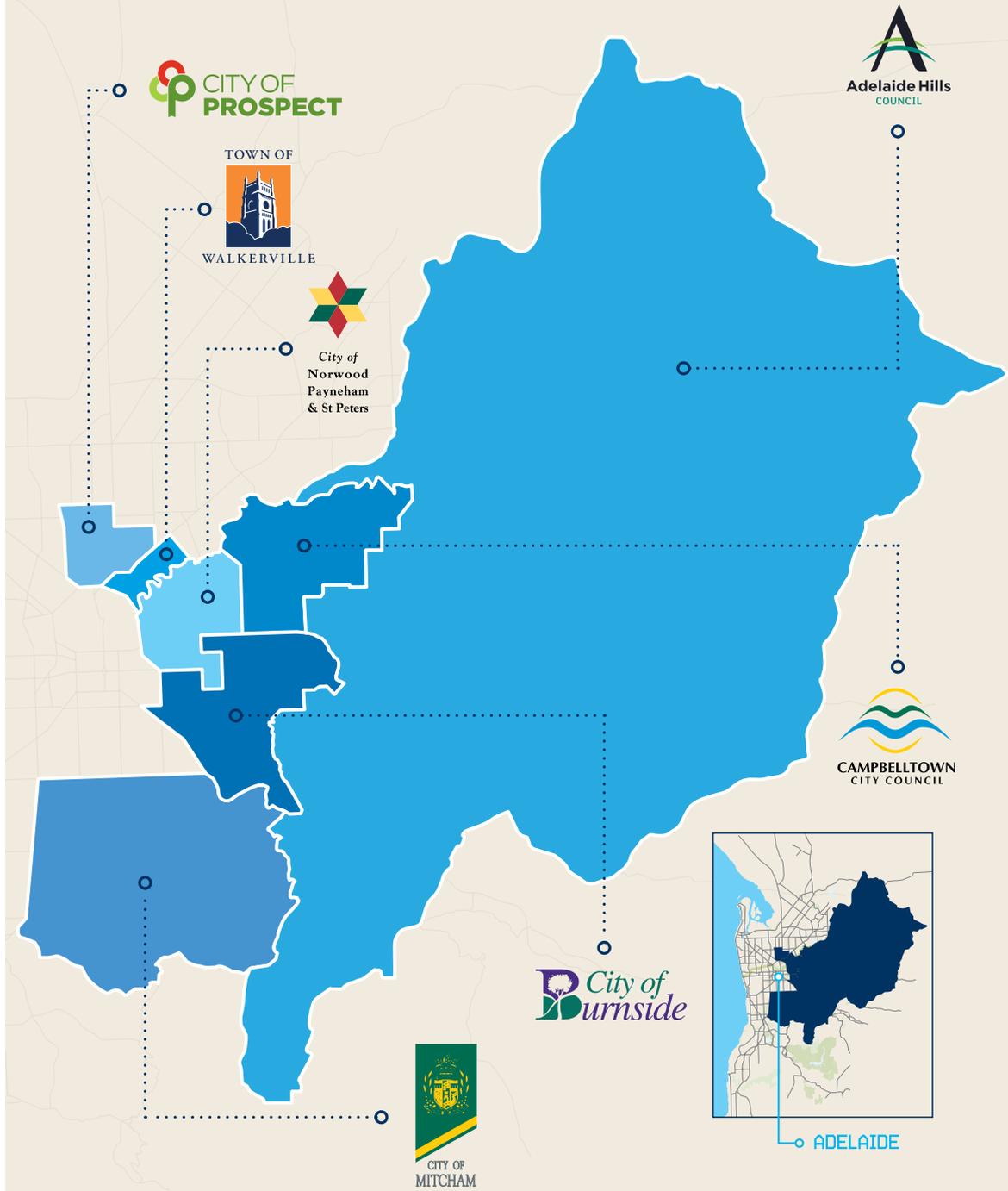
## Financial Statements 2020-2021

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### NOTE 7 - LIABILITIES

	2021		2020	
	(\$'000)		(\$'000)	
	Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>				
Goods & Services	902	-	998	-
Accrued expenses - other	707	-	207	-
	<b>1,609</b>	<b>-</b>	<b>1,205</b>	<b>-</b>
<b>BORROWINGS</b>				
Loans	1,679	5,805	1,692	5,334
Lease Liabilities	246	618	237	887
	<b>1,925</b>	<b>6,423</b>	<b>1,929</b>	<b>6,221</b>
<b>PROVISIONS</b>				
Annual Leave	302	-	304	-
Rostered-Day-Off (RDO)	51	-	-	-
Long Service Leave	301	97	293	77
	<b>654</b>	<b>97</b>	<b>597</b>	<b>77</b>

# Current Service Area



## Financial Statements 2020-2021

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### NOTE 8 - CASH FLOW RECONCILIATION

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:

	<b>2021</b>	2020
	<b>\$'000</b>	\$'000
Total cash & equivalent assets	3,168	2,322
Balances per Cash Flow Statement	<u><b>3,168</b></u>	<u>2,322</u>

#### (a) Reconciliation of Change in Net Assets to Cash Flows from Operating Activities

Net Surplus (Deficit)	255	193
<b>Non-cash items in Income Statement of Comprehensive Income</b>		
Depreciation	1,986	2,069
Net increase (decrease) in employee benefits	(77)	(56)
Net increase (decrease) accrued expenses	24	(15)
(Gain) / Loss on Disposal	(105)	(60)
Waste Rebates	470	-
	<u><b>2,553</b></u>	<u>2,131</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	363	(297)
Net increase (decrease) in trade & other payables	(94)	443
Net increase (decrease) in other provisions	154	112
<b>Net Cash provided by (or used in) operations</b>	<u><b>2,976</b></u>	<u>2,389</u>

#### (b) Financing Arrangements

Corporate Credit Cards	15	15
Cash Advance Debenture Facility - LGFA	1,000	1,000

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 9 - FINANCIAL INSTRUMENTS

#### Recognised Financial Instruments

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Initially recognised at fair value and subsequently measured at amortised cost.</p> <p><b>Terms &amp; conditions:</b> Deposits on Call do not have a maturity period and have an average interest rates of 0.3% (2020: 0.4% - 0.45%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Waste Collection Fees &amp; Associated Charges</b>	<p><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.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities - Creditors and Accruals</b>	<p><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.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Interest bearing borrowings</b>	<p><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.</p> <p><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% (2020: 2.55% - 5.35%).</p>
<b>Liabilities - Leases</b>	<p><b>Accounting Policy:</b> accounted for in accordance with AASB 16 as stated in Note 11.</p>

#### Net Fair Value

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

#### Risk Exposures

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. There is no material exposure to any individual debtor.

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

**Liquidity Risk** is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.

## Financial Statements 2020-2021

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### 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

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>

2020	Maturity			Non-Interest Bearing	Total
	≤ 1 year	> 1 year ≤ 5 years	> 5 years		
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	2,322	-	-	-	2,322
Receivables	-	-	-	1,013	1,013
<b>Total</b>	<b>2,322</b>	<b>-</b>	<b>-</b>	<b>1,013</b>	<b>3,335</b>
<i>Financial Liabilities</i>					
Payables	-	-	-	998	998
Borrowings	1,929	5,460	726	-	8,115
<b>Total</b>	<b>1,929</b>	<b>5,460</b>	<b>726</b>	<b>998</b>	<b>9,113</b>

## Financial Statements 2020-2021

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### NOTE 10 - EXPENDITURE COMMITMENTS

##### Expenditure Commitments

The Authority has expenditure commitments totalling an estimated \$2 million as at reporting.

#### 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 2020</b>	1,089	1,089
Additions of right-of-use-assets	-	-
Depreciation Charge	(251)	(251)
Adjustments to right-of-use-assets	(24)	(24)
<b>At 30 June 2021</b>	<b>814</b>	<b>814</b>

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

	2020 \$'000
<b>At 1 July 2020</b>	1,124
Additions	-
Accretion of interest	28
Payments	(258)
Adjustments to lease liability	(30)
<b>At 30 June 2021</b>	<b>864</b>
<b>Current</b>	<b>265</b>
<b>Non-Current</b>	<b>599</b>

#### NOTE 12 - POST BALANCE DATE EVENTS

There were no events post balance date that are required to be disclosed.

# Financial Statements 2020-2021

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 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:

	2021 \$'000	2020 \$'000
Salaries, allowances & other short term benefits	462	476
<b>TOTAL</b>	<b>462</b>	<b>476</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	3,307	55	Provision of kerbside waste collection and hard waste collection services
City of Burnside	3,064	79	Provision of kerbside waste collection and hard waste collection services
City of Mitcham	3,082	171	Provision of kerbside waste collection and hard waste collection services
City of Norwood, Payneham & St Peters	2,823	159	Provision of kerbside waste collection and hard waste collection services
City of Prospect	1,471	35	Provision of kerbside waste collection and hard waste collection services
Corporation of the City of Campbelltown	3,508	76	Provision of kerbside waste collection and hard waste collection services
Corporation of the Town of Walkerville	581	25	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 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.



**EastWaste**

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ANNUAL REPORT 2020-2021

# Financial Statements 2020-2021

## 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

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admin@adsl.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 2021, 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 30<sup>th</sup> September 2021**

# Financial Statements 2020-2021

## INDEPENDENT AUDITOR'S REPORT



Bentleys SA Audit Partnership

Level 5  
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### 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 2021, 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 2021, 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.

# Financial Statements 2020-2021

## 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 1<sup>st</sup> day of October 2021

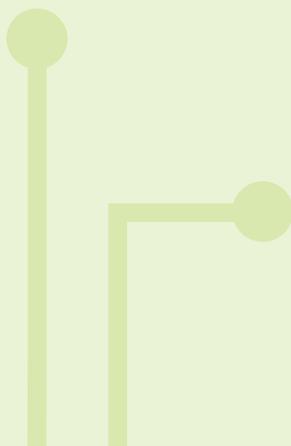
East Waste's behavioural change initiatives include eliminating food waste from being disposed of to landfill by targeting 100% of food waste collected from residential premises to be recycled by 2030.

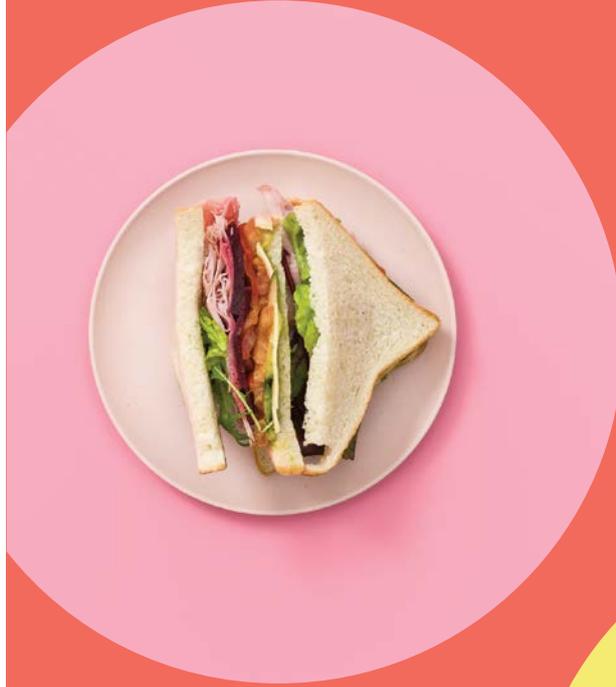
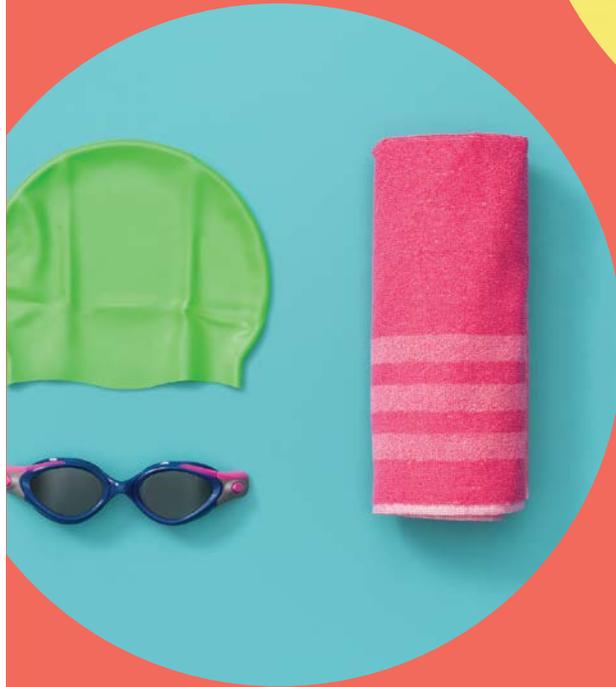


EastWaste

## EastWaste

-  1 Temple Court  
Ottoway SA 5013
-  PO Box 26  
Mansfield Park SA 5012
-  08 8347 5111
-  [east@eastwaste.com](mailto:east@eastwaste.com)
-  EastWasteSA
-  @East\_Waste
-  East Waste - Eastern Waste  
Management Authority
-  [eastwaste.com.au](http://eastwaste.com.au)







## Message from the Chairperson

---

Cr Peter Cornish

*With over 125 years of accumulated experience in its public health staff and over 100 years of accumulated experience in its immunisation staff; it is no wonder why EHA provides such a remarkable service for its community.*

The Eastern Health Authority (EHA) continues to deliver remarkable service during this continued period of uncertainty of a global pandemic.

The residents and ratepayers of its five constituent Councils (the Cities of Norwood, Payneham and St Peters, Campbelltown, Burnside, Prospect and the Town of Walkerville) continued to benefit directly and indirectly from the operations of EHA. In June 2021, an independent service review which benchmarked EHA against other comparable Councils in Food inspection, Food enforcement and Immunisation activities was presented.

The review details that EHA conducts more food safety inspection, and the highest follow-up inspections as a total and percentage of premises within our service area. It also details EHA provides a greater immunisation service with the highest proportion of its aggregate population compared to other comparative Councils. The review did make governance and administrative recommendations ensuring EHA continuously improves and maintains and improves its current service levels. The Board will be addressing these recommendations.

With over 125 years of accumulated experience in its public health staff and over 100 years of accumulated experience in its immunisation staff; it is no wonder why EHA provides such a remarkable service for its community.

I thank all the hard working staff at EHA especially during a challenging year in the ever changing public health area.

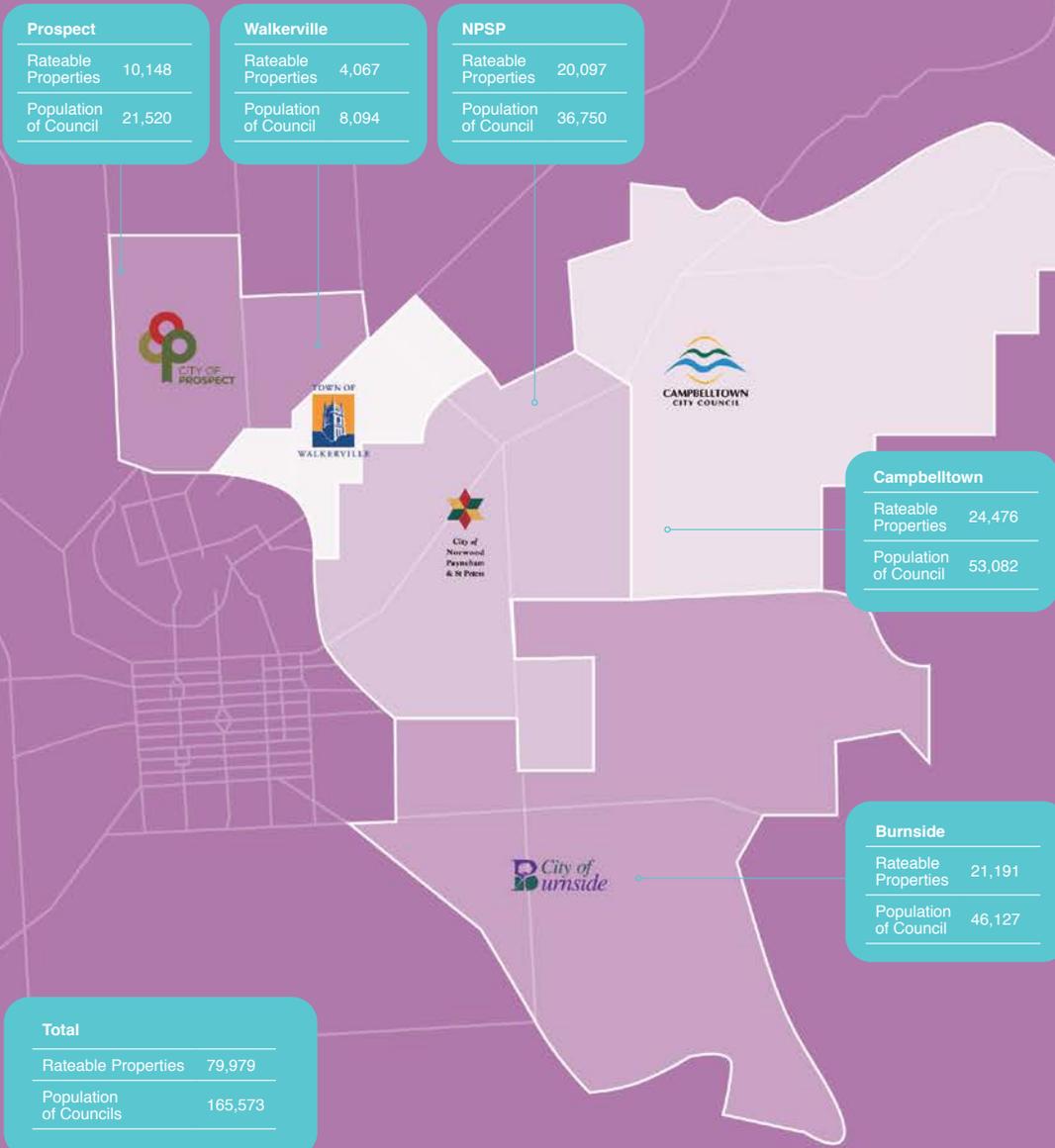
I am thrilled to bring the 2020-21 Annual Report for your consideration.

Cr Peter Cornish  
Chairperson



# 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.





## Chief Executive Officer's Report

Michael Livori

The continual focus on COVID-19 related issues and disruptions has continued to dominate our lives during the past year. We have had to remain agile and adapt as the situation continues to unfold while continuing our important public health protection responsibilities. In addition to our existing health protection work, our staff continue to undertake COVID-19 compliance checks during their routine assessments in accordance with the Emergency Management Directions put in place to manage the pandemic. The crisis has certainly highlighted the importance of effective public health systems and responses.

Our public immunisation clinics continue to be very popular with 3,775 clients receiving 7,069 vaccines. With ongoing COVID-19 restrictions in place we continued with appointment-based clinics which has had an impact on the number of clients that can be serviced comparing to the previous year. The School Based Immunisation Programme delivered 10,497 vaccines to high school students and our coverage rates continue to be higher than the state average. An enhanced SMS reminder system for absentees was introduced with positive results. COVID-19 vaccines for students at schools are currently under consideration and we stand ready if they are added to the programme. Eastern Health Authority's (EHA) Workplace Influenza Program conducted between March and June assists businesses to protect their staff from the highly contagious influenza virus, reducing costly absenteeism. 107 workplace visits were undertaken, including eight new businesses, where 4,164 vaccines were administered.

Healthy communities require access to safe and suitable food. Monitoring food safety standards to ensure this occurs, continues to be one of our most important areas of core business. EHA is responsible for monitoring over 1,300 food businesses to ensure appropriate food safety standards are being maintained. Over 1,500 inspections were conducted during the year. While recognising the significant COVID-19 related pressures faced by food businesses, it was disappointing that there was a significant increase in Prohibition Orders issued. During the year, Prohibition Orders requiring a business to close for a period of time to rectify issues of concern were issued on 16 occasions. This course

of action is not undertaken lightly, however the public must be protected from the small number of proprietors who are willing to put their health at risk.

A food safety training program focusing on the fundamentals of food safety was designed and developed during the year aimed to improve food handlers' knowledge of safe food practices and in turn, businesses compliance with the Food Safety Standards. The program commenced in June and was fully subscribed with 24 participants with varying levels of experience in the food industry and from a variety of food businesses, such as schools, cafes, cinemas, and restaurants attending. Feedback provided by the participants was overwhelmingly positive with attendees requesting longer and additional sessions. The program will be refined based on the feedback and more sessions offered next year including via virtual platforms.

*An independent organisational service review was finalised in June 2020, and we were extremely pleased with the findings. EHA was found to effectively manage the risk profile for public and environmental health and food safety across the region.*

Annual Report 2020/21



EHA continues to lead the Eastern Hoarding and Squalor Group. The Group continued into its eighth successful year and met four times. This collaborative forum for Environmental Health officers and representatives from Government and non-Government agencies allows for proactive discussion and information sharing on squalor and hoarding.

*On behalf of EHA I would like to thank our hardworking staff for their commitment and efforts during the year.*

In terms of local government public health protection, EHA is structured in a unique manner. This structure allows us to have a single focus and be experts and leaders in our field. An independent organisational service review was finalised in June 2020, and we were extremely pleased with the findings. EHA was found to effectively manage the risk profile for public and environmental health and food safety across the region. Centralised services provided through a regional subsidiary model was well recognised and valued by stakeholders. A benchmarking exercise found EHA performs

well against other councils, particularly those that were most comparable in terms of population and resource allocations. The efficient and pro-active way in which EHA was able to adjust responsibilities and liaise with State agencies during COVID-19 was highly valued by stakeholders and the ability to pivot service delivery was seen as a strength. EHA was highlighted as a high performer in delivering immunisation services, citing professionalism and willingness to innovate and improve service quality. A median score of 9 out of 10 given by Constituent Councils for overall service quality, illustrates the value attributable to EHA's service delivery.

I would like to take this opportunity to thank the Board Members for the interest you have in public health and the support you provide to the EHA administration. It is valued and appreciated. On behalf of EHA I would like to thank our hardworking staff for their commitment and efforts during the year. None of the achievements outlined in this report would have been possible without you.

Michael Livori  
Chief Executive Officer



# Governance

## Board of Management 2021

EHA is a body corporate, governed by a Board of Management comprised of two elected members from each Constituent Council. The Board met six times during the year to consider EHA's business.

City/Town	Member	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	A Caddy	○ ○ ○ ○ ○ ○
	Cr J Joshi	○ ○ ○ ○ ○ ○

### 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.

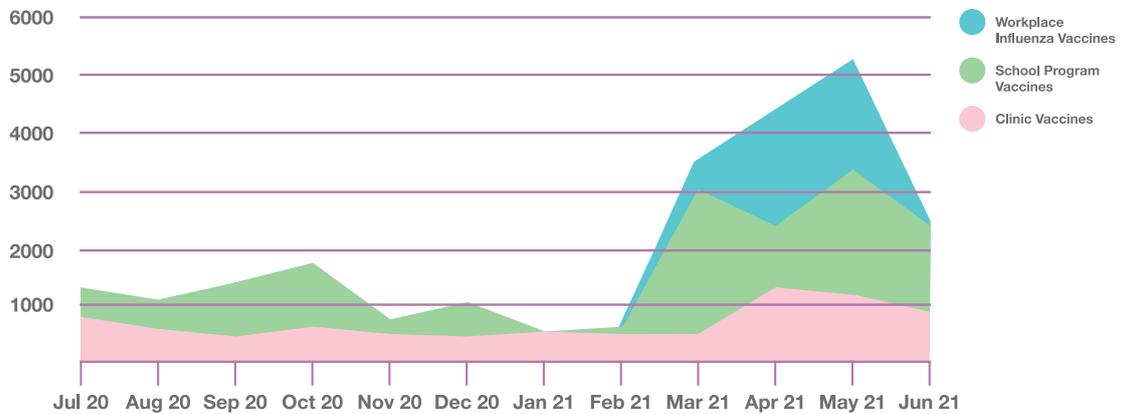




# Immunisation

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.

The combined demand for all immunisation services over the last year

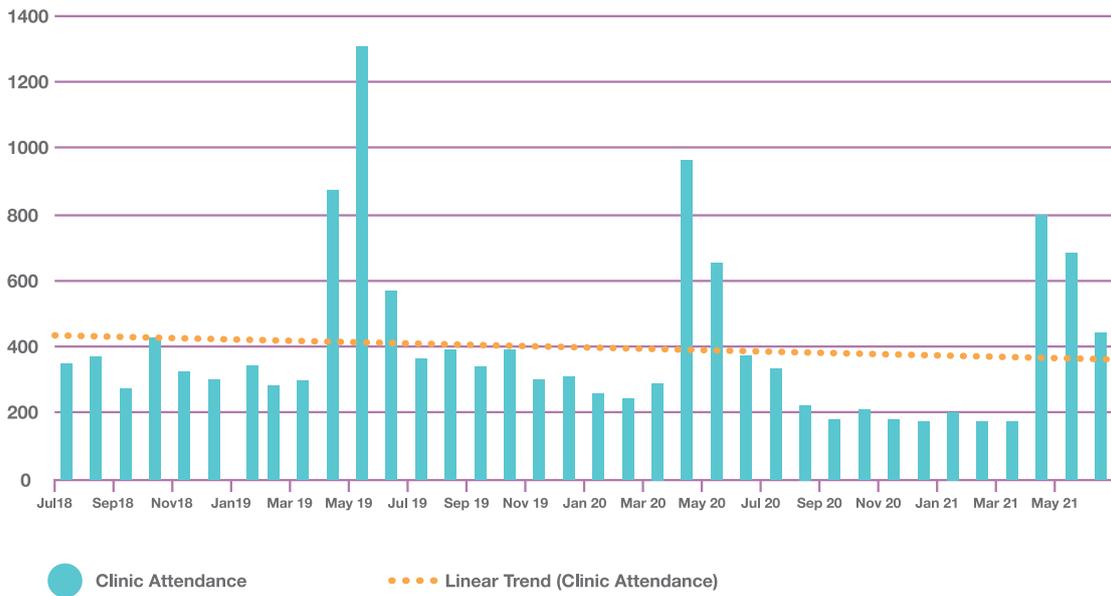




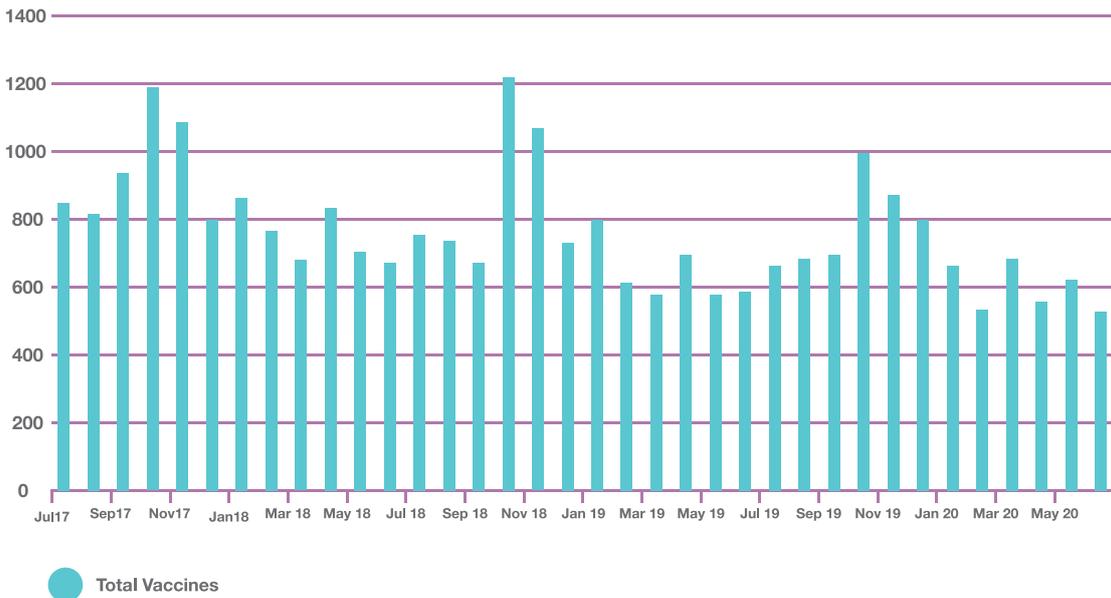
## Public Immunisation Clinics

3,775 clients were provided with 7,069 vaccinations.

Client attendance at public immunisation clinics for the last 3 years



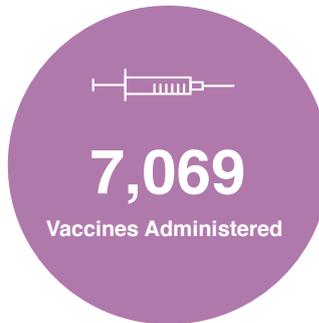
The number of vaccines administered at public clinics for the last 3 years.





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 attend (Clinic Venue by %)			
		Burnside	Campbelltown	NPSP	Prospect
Burnside	914	21%	3%	76%	0%
Campbelltown	1,092	3%	16%	80%	1%
NPSP	1,020	2%	2%	95%	1%
Prospect	313	1%	2%	76%	21%
Walkerville	193	1%	0%	96%	3%
Other	243	9%	16%	72%	3%
<b>Total Number of Clients</b>	<b>3,775</b>				

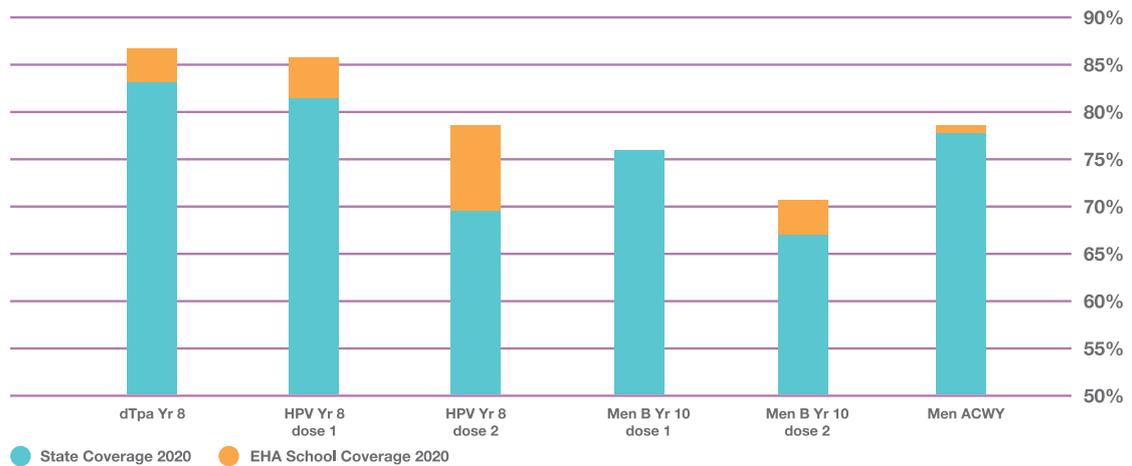




### School Vaccinations for Calendar Year to Date – January to December 2020

Council	Human Papillomavirus (HPV)	Diphtheria Tetanus and Pertussis (dTpa)	Meningococcal B (Men B)	Meningococcal ACYW (Men ACWY)	Total
Burnside	1,212	476	1,059	682	3,429
Campbelltown	902	482	869	459	2,712
NPSP	1,193	547	1,040	555	3,335
Prospect	193	106	196	104	599
Walkerville	141	71	132	78	422
<b>Total</b>	<b>3,641</b>	<b>1,682</b>	<b>3,296</b>	<b>1,878</b>	<b>10,497</b>

A graph illustrating EHA vaccine coverage rates compared with the SA State coverage rates across all vaccines administered.



### Workplace Immunisation Program





## Public and Environmental Health

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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](#)



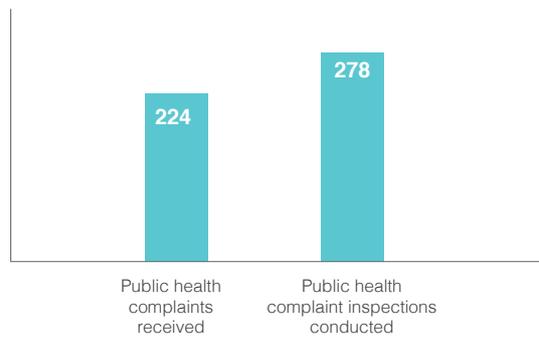
## Complaints and Referrals

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.

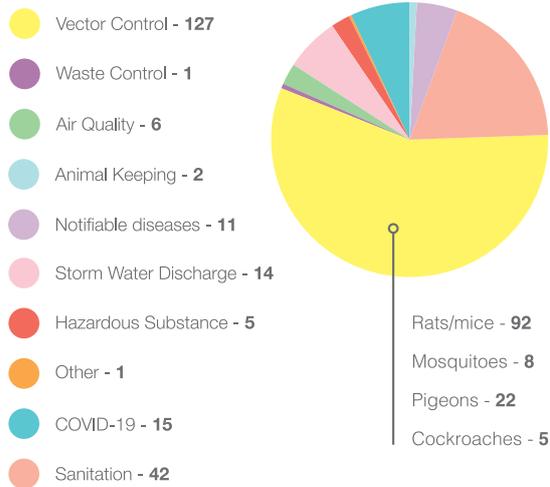
Public health related complaints/referrals from the public or State Government.

2018-19	2019-20	2020-21
162	213	224 ▲

1.24 inspections per complaint



### Public Health Complaint Category



### Vector Complaints– (increase)



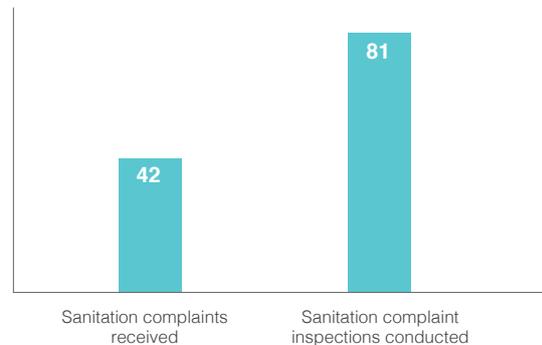
### Squalor



### Hoarding



1.92 inspections per complaint



14

Stormwater discharge complaints investigated a significant increase from 5 (2019-20)

15

COVID-19 Social Distancing Complaints a decrease from 28 complaints in 2019-20



### Notifiable Diseases

	2019-20	2020-21
Campylobacter	267	248 ▼
Salmonella	79	38 ▼
Legionellosis	5	2 ▼
Cryptosporidiosis	5	4 ▼
Hepatitis A	1	0 ▼
Rotavirus	47	15 ▼
COVID-19	51	11 ▼

### Monitoring and Surveillance

#### Cooling Towers and Warm Water Systems

##### 19 Cooling Towers at 12 sites

Routine inspections	19
Follow-up inspection	1

##### 18 Warm Water Systems at 4 sites

Routine inspections	10
Follow-up inspection	1

Water samples taken from all HRMWS sites during routine inspections - two detections of *Legionella* at two separate sites.

Two *Legionella* disease notifications were received from SA Health. Both required desktop reviews and no further action.

### Public Swimming Pools and Spas

##### 28 swimming pool and spa sites

Routine inspections	46
Follow-up inspection	16
Compliance Notice Issued	1

### Personal Care and Body Art (PCBA)

All eight tattoo premises involving high risk skin penetration practice were assessed.

### 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.

Four wastewater applications for wastewater works were received and approved

### Health Care and Community Services

5

Licence renewal applications were received and approved.

6

Unannounced routine licensing audits were conducted across 5 facilities.

3

Complaint investigations were undertaken. No further action taken.





Annual Report 2020/21



# Food Safety

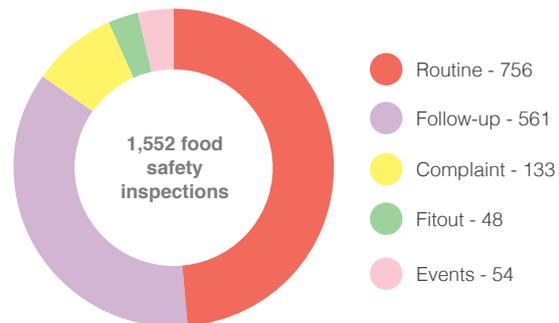
EHA administers the *Food Act 2001* in conjunction with the Food Safety Standards to protect the public from food-borne illness and associated risks.

## Food Safety Inspections

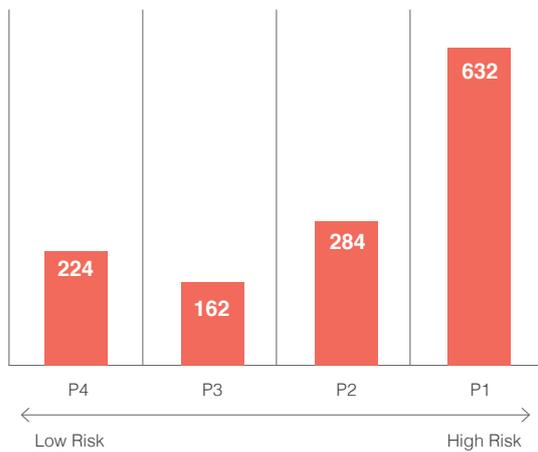
**1,302**

known food premises are operating as at 30/06/2021

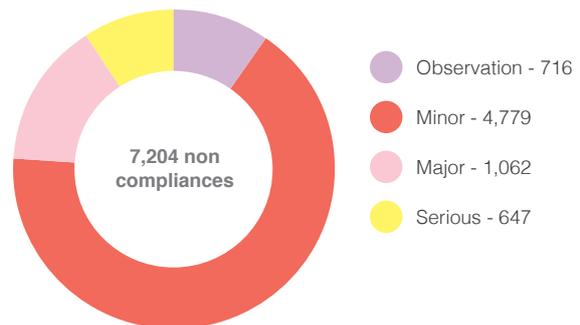
## Type of food safety inspections undertaken during 2020-21



## Number of food businesses per risk classification



## Type of food safety non-compliances observed during 2020-21



Increase in types of food safety non-compliances observed during routine inspections compared to the previous year. In particular:

**64%**

Increase in the number of routine food inspections when compared to the previous year.

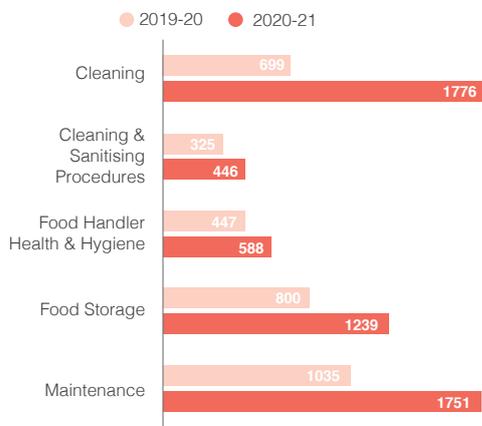
Cleaning  
**2.5**  
fold increase

Food storage  
**1.5**  
fold increase

Maintenance  
**1.7**  
fold increase



Two year comparison of the types of food safety non-compliances observed during routine inspections during 2020-21.

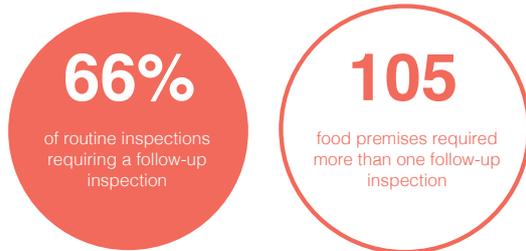


A graph illustrating the graduated response to enforcement under the *Food Act 2001*.



The majority of food businesses requiring legal action are P1 high risk businesses.

### Food Safety Enforcement



Number of businesses requiring legal action per risk rating.

	P1	P2	P3
Warning Letter	18	1	0
Improvement Notices	65	13	1
Offences Expiated	12	2	0
Prohibition Orders	14	2	0



### Improvement Notices

79 Improvement Notices issued to 54 food businesses

19 businesses issued with multiple Improvement Notices – accounted for 44 Improvement Notices

7.1% of routine inspections resulted in the issue of an Improvement Notice

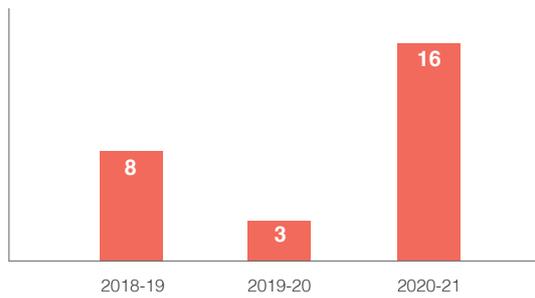
### Expiations

14 businesses were expiated under the *Food Act 2001*

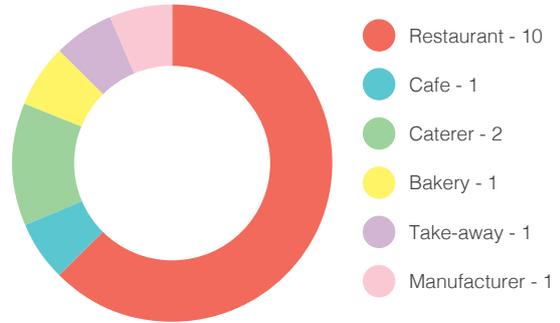
1.85% of routine inspections resulted in the issue of an Expiation Notice

### Prohibition Orders

16 Prohibition Orders issued. 13 more when compared to the previous year.



### Types of food businesses issued with a Prohibition Order during 2020-21.



### Food Safety Audits

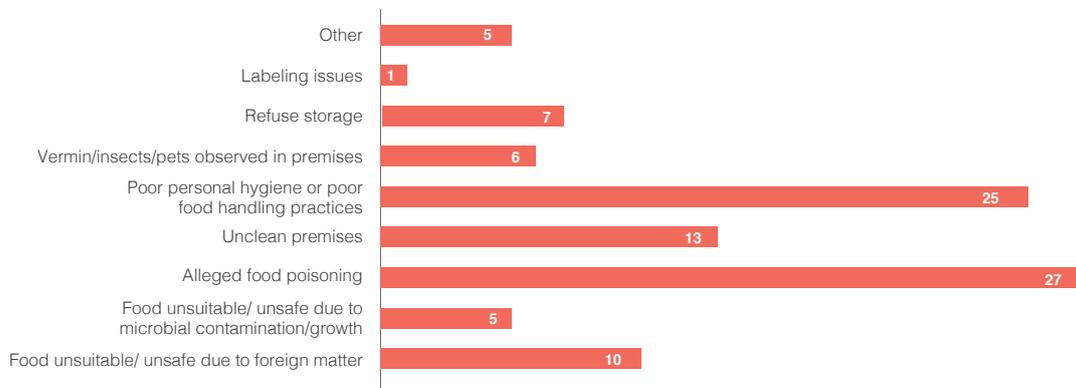
120 scheduled food safety audits food businesses serving food to vulnerable populations



### Food Safety Complaints



### Types of Food Complaints received in 2021





## Summary Financial Statement for the year ending 30 June 2021

	2020	2021
<b>INCOME</b>		
Council Contributions	1,803,571	1,821,865
Statutory charges	72,447	150,625
User charges	330,134	235,151
Grants, subsidies and contributions	245,618	256,514
Investment income	8,183	4,901
Other income	4,031	4,5498
<b>TOTAL INCOME</b>	<b>2,463,984</b>	<b>2,474,605</b>
<b>EXPENSES</b>		
Employee Costs	1,636,215	1,635,933
Materials, contracts & other expenses	594,507	509,065
Depreciation, amortisation & impairment	190,358	190,797
Finance costs	56,305	48,445
<b>TOTAL EXPENSES</b>	<b>2,477,385</b>	<b>2,384,240</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
Asset disposal & fair value adjustments		
NET SURPLUS/(DEFICIT)	(13,401)	90,365
Other Comprehensive Income		
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(13,401)</b>	<b>90,365</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	721,310	782,896
Trade and Other Receivables	155,650	188,901
<b>TOTAL CURRENT ASSETS</b>	<b>876,960</b>	<b>971,797</b>
<b>NON-CURRENT ASSETS</b>		
Infrastructure, Property, Plant & Equipment	1,491,511	1,300,714
<b>TOTAL NON-CURRENT ASSETS</b>	<b>1,491,511</b>	<b>1,300,714</b>
<b>TOTAL ASSETS</b>	<b>2,368,471</b>	<b>2,272,511</b>
<b>CURRENT LIABILITIES</b>		
Trade & Other Payables	157,719	163,940
Borrowings	262,051	177,021
Provisions	307,885	307,903
Liabilities relating to Non-current Assets held for Sale		
<b>TOTAL CURRENT LIABILITIES</b>	<b>727,655</b>	<b>648,864</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	1,143,669	1,036,687
Provisions	22,268	21,716
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,165,937</b>	<b>1,058,403</b>
<b>TOTAL LIABILITIES</b>	<b>1,893,592</b>	<b>1,707,267</b>
<b>NET ASSETS</b>	<b>474,879</b>	<b>565,244</b>
<b>EQUITY</b>		
Accumulated Surplus	474,879	565,244
<b>TOTAL EQUITY</b>	<b>474,879</b>	<b>565,244</b>

Annual Report 2020/21





# The General Purpose Financial Reports for the year ended 30 June 2021

## Eastern Health Authority General Purpose Financial Reports for the year ended 30 June 2021

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**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**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 2021 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: 31/8/21



**Eastern Health Authority**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
<b>INCOME</b>			
Council contributions	2	1,821,865	1,803,571
Statutory charges	2	150,625	72,447
User charges	2	236,151	330,134
Grants, subsidies and contributions	2	256,514	245,618
Investment income	2	4,901	8,183
Other income	2	4,549	4,031
<b>Total Income</b>		<b>2,474,605</b>	<b>2,463,984</b>
<b>EXPENSES</b>			
Employee costs	3	1,635,933	1,636,215
Materials, contracts & other expenses	3	509,065	594,507
Depreciation, amortisation & impairment	3	190,797	190,358
Finance costs	3	48,445	56,305
<b>Total Expenses</b>		<b>2,384,240</b>	<b>2,477,385</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>90,365</b>	<b>(13,401)</b>
<b>NET SURPLUS / (DEFICIT)</b> (transferred to Equity Statement)		<b>90,365</b>	<b>(13,401)</b>
<b>Other Comprehensive Income</b>		-	-
<b>Total Other Comprehensive Income</b>		-	-
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>90,365</b>	<b>(13,401)</b>

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



**Eastern Health Authority**  
**Statement of Financial Position**  
**as at 30 June 2021**

<b>ASSETS</b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
<b>Current Assets</b>			
Cash and cash equivalents	4	<b>782,896</b>	721,310
Trade & other receivables	4	<b>188,901</b>	155,650
<b>Total Current Assets</b>		<b><u>971,797</u></b>	<u>876,960</u>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	5	<b>1,300,714</b>	1,491,511
<b>Total Non-current Assets</b>		<b><u>1,300,714</u></b>	<u>1,491,511</u>
<b>Total Assets</b>		<b><u>2,272,511</u></b>	<u>2,368,471</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	6	<b>163,940</b>	157,719
Borrowings	6	<b>177,021</b>	262,051
Provisions	6	<b>307,903</b>	307,885
<b>Total Current Liabilities</b>		<b><u>648,864</u></b>	<u>727,655</u>
<b>Non-current Liabilities</b>			
Borrowings	6	<b>1,036,687</b>	1,143,669
Provisions	6	<b>21,716</b>	22,268
<b>Total Non-current Liabilities</b>		<b><u>1,058,403</u></b>	<u>1,165,937</u>
<b>Total Liabilities</b>		<b><u>1,707,267</u></b>	<u>1,893,592</u>
<b>NET ASSETS</b>		<b><u>565,244</u></b>	<u>474,879</u>
<b>EQUITY</b>			
	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
Accumulated Surplus		<b>565,244</b>	474,879
<b>TOTAL EQUITY</b>		<b><u>565,244</u></b>	<u>474,879</u>

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 2021**

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>		<u>90,365</u>	<u>90,365</u>
<b>Balance at end of period</b>		<u><b>565,244</b></u>	<u><b>565,244</b></u>
2020	Notes	\$	\$
Balance at end of previous reporting period		488,280	488,280
<b>Net Surplus / (Deficit) for Year</b>		<u>(13,401)</u>	<u>(13,401)</u>
<b>Balance at end of period</b>		<u><b>474,879</b></u>	<u><b>474,879</b></u>

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 2021**

	Notes	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i><b>Receipts:</b></i>			
Council Contributions		1,821,865	1,983,928
Statutory charges		150,625	72,447
User charges		227,736	373,345
Investment receipts		5,757	7,234
Grants utilised for operating purposes		256,514	245,618
Other revenues		4,549	4,031
<i><b>Payments:</b></i>			
Employee costs		(1,637,628)	(1,645,676)
Materials, contracts & other expenses		(525,832)	(802,416)
Finance payments		(49,988)	(57,773)
<b>Net Cash provided by Operating Activities</b>		<b>253,598</b>	<b>180,738</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i><b>Payments:</b></i>			
Expenditure on renewal/replacement of assets		-	(24,677)
<b>Net Cash used in Investing Activities</b>		<b>-</b>	<b>(24,677)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<i><b>Payments:</b></i>			
Repayments of borrowings		(70,732)	(67,488)
Repayment of principal portion of lease liabilities		(121,280)	(110,535)
<b>Net Cash used in Financing Activities</b>		<b>(192,012)</b>	<b>(178,023)</b>
<b>Net Increase (Decrease) in cash held</b>		<b>61,586</b>	<b>(21,962)</b>
Cash & cash equivalents at beginning of period	7	721,310	743,272
<b>Cash &amp; cash equivalents at end of period</b>	<b>7</b>	<b>782,896</b>	<b>721,310</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 2021**

##### **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 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 dollar.

#### **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 Road, St Peters, SA 5069. These consolidated financial statements include the Authority's direct operations and all entities through which Authority controls resources to carry on its functions. In the process of reporting on the Authority 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 Authority expects to be entitled in a contract with a customer.

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



## **Eastern Health Authority** **Notes to and forming part of the Financial Statements** **for the year ended 30 June 2021**

### **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.

#### **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 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. 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 Authority, best reflects the consumption of the service potential embodied in those assets.

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

Major depreciation periods for each class of asset are shown in Note 5.

##### **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 Authority were deprived thereof, are not subject to impairment testing.

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

#### **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 Borrowings**

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.



## **Eastern Health Authority** **Notes to and forming part of the Financial Statements** **for the year ended 30 June 2021**

### **Note 1 - SIGNIFICANT ACCOUNTING POLICIES**

#### **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 Authority 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. Authority does not make payment for untaken sick leave.

Superannuation:

The Authority makes employer superannuation contributions in respect of its employees to the Statewide 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 12.

#### **9 Leases**

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

Authority as a lessee:

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

##### **i) Right-of-use assets**

The Authority recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 5.4 - Impairment above.

##### **ii) Lease liabilities**

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

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

The Authority applies the short-term lease recognition exemption to its short-term leases of 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.



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES**

**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**

The Authority applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Authority are listed below. The Authority has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material:

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Authority.



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 2 - INCOME**

	Notes	2021 \$	2020 \$
<b>COUNCIL CONTRIBUTIONS</b>			
City of Burnside		438,131	437,022
Campbelltown City Council		452,548	426,994
City of Norwood, Payneham & St Peters		586,308	559,954
City of Prospect		210,656	230,650
Town of Walkerville		103,032	102,500
Public Health Plan/Service Review (equal constituent share)		31,190	46,451
		<b>1,821,865</b>	<b>1,803,571</b>
<b>STATUTORY CHARGES</b>			
Inspection Fees: Food		91,852	53,213
Inspection Fees: Legionella		10,665	8,603
SRF Licences		3,255	1,520
Fines / expiation fees		44,853	9,111
		<b>150,625</b>	<b>72,447</b>
<b>USER CHARGES</b>			
Immunisation: Clinic Vaccines		62,086	87,341
Immunisation: Worksite Vaccines		96,879	98,799
Food Auditing		77,186	84,428
City of Unley		-	59,566
		<b>236,151</b>	<b>330,134</b>
<b>INVESTMENT INCOME</b>			
Interest on investments:			
Local Government Finance Authority		4,901	8,183
		<b>4,901</b>	<b>8,183</b>
<b>OTHER INCOME</b>			
Motor Vehicle Reimbursements		3,705	1,627
Sundry		844	2,404
		<b>4,549</b>	<b>4,031</b>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Other grants, subsidies and contributions			
Immunisation: School Programme		180,024	220,308
Immunisation: ACIR		21,860	25,310
Immunisation: PHN Project		54,630	-
		<b>256,514</b>	<b>245,618</b>



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 3 - EXPENSE**

	Notes	2021 \$	2020 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		1,434,514	1,453,727
Employee leave expense		35,942	9,091
Superannuation - defined contribution plan contributions	11	128,218	124,020
Superannuation - defined benefit plan contributions	11	16,100	12,212
Workers' Compensation Insurance		17,050	18,441
Other - Agency staff and Consultant Medical Officer		4,109	18,724
<b>Total Operating Employee Costs</b>		<b>1,635,933</b>	<b>1,636,215</b>
<b>Total Number of Employees</b>		<b>18</b>	<b>15</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		8,000	7,494
Bad and Doubtful Debts		-	1,227
Governance expenses		4,158	11,144
Lease Expenses - short term leases	10	3,769	6,000
Subtotal - Prescribed Expenses		<b>15,927</b>	<b>25,865</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Accounting		8,848	5,473
Contractors		26,065	26,466
Energy		9,066	10,808
Fringe benefits tax		14,272	12,447
Human Resources		7,573	18,983
Income protection		18,355	24,177
Insurance		29,245	28,817
IT licencing & support		119,736	161,608
Legal Expenses		28,646	13,605
Motor vehicle expenses		15,399	14,250
Parts, accessories & consumables		143,529	181,373
Printing & stationery		21,155	15,088
Staff training		6,924	6,843
Sundry		24,149	21,889
Telephone		14,414	18,923
Work health & safety consultancy		5,761	7,892
Subtotal - Other Materials, Contracts & Expenses		<b>493,138</b>	<b>568,642</b>
		<b>509,065</b>	<b>594,507</b>



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 3 - EXPENSE cont.**

	2021	2020
Notes	\$	\$
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Buildings & Other Structures	<b>23,642</b>	23,642
Office Equipment, Furniture & Fittings	<b>15,877</b>	20,271
Right of Use Assets	10 <b>151,278</b>	146,445
	<b>190,797</b>	190,358
<b>FINANCE COSTS</b>		
Interest on Loans	<b>6,332</b>	9,650
Interest on Leases	<b>42,113</b>	46,655
	<b>48,445</b>	56,305



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 4 - CURRENT ASSETS**

	Notes	2021 \$	2020 \$
<b>CASH &amp; EQUIVALENT ASSETS</b>			
Cash on Hand and at Bank		405,770	168,947
Deposits at Call		<u>377,126</u>	<u>552,363</u>
		<u><b>782,896</b></u>	<u><b>721,310</b></u>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Accrued Revenues		93	949
Debtors - general		163,116	154,701
Prepayments		<u>25,692</u>	-
Total		<u><b>188,901</b></u>	<u>155,650</u>
Less: Allowance for Doubtful Debts		-	-
		<u><b>188,901</b></u>	<u><b>155,650</b></u>



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 5 - PROPERTY, PLANT & EQUIPMENT (PP&E)**

	2020				2021			
	Fair Value Level	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures	-	472,846	(211,970)	260,876	-	472,846	(235,612)	237,234
Office Equipment, Furniture & Fittings	-	264,186	(220,106)	44,080	-	264,186	(235,983)	28,203
Right of Use Assets	-	1,333,000	(146,445)	1,186,555	-	1,333,000	(297,723)	1,035,277
<b>Total PP&amp;E</b>	-	2,070,032	(578,521)	1,491,511	-	2,070,032	(769,316)	1,300,714
<b>Comparatives</b>		<b>712,355</b>	<b>(388,163)</b>	<b>324,192</b>	-	<b>2,070,032</b>	<b>(578,521)</b>	<b>1,491,511</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 2021**

**Note 5 - PROPERTY, PLANT & EQUIPMENT**

	2020		Carrying amount movement during year						2021	
	\$		Net Adjust AASB 16	Additions		Disposals	Dep'n	Impair't	Carrying Amount	\$
	Carrying Amount			New / Upgrade	Renewals					
Buildings & Other Structures	260,876			-	-	-	(23,642)	-	237,234	
Office Equipment, Furniture & Fittings	44,080			-	-	-	(15,877)	-	28,203	
Right of Use Assets	1,186,555			-	-	-	(151,278)	-	1,035,277	
<b>Total PP&amp;E</b>	<b>1,491,511</b>		-	-	-	-	<b>(190,797)</b>	-	<b>1,300,714</b>	
<b>Comparatives</b>	<b>324,192</b>		<b>1,333,000</b>		<b>24,677</b>		<b>(190,358)</b>		<b>1,491,511</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 2021**

**Note 6 - LIABILITIES**

	Notes	2021		2020	
		Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		122,323		108,316	
Accrued expenses - employee entitlements		38,575		39,736	
Accrued expenses - other		2,451		3,994	
GST Payable		591		5,673	
		<u>163,940</u>	<u>-</u>	<u>157,719</u>	<u>-</u>
<b>BORROWINGS</b>					
Loans		74,132	38,391	70,732	112,523
Leases Liabilities	10	102,889	998,296	191,319	1,031,146
		<u>177,021</u>	<u>1,036,687</u>	<u>262,051</u>	<u>1,143,669</u>
<i>All interest bearing liabilities are secured over the future revenues of the Authority.</i>					
<b>PROVISIONS</b>					
Employee entitlements (including oncosts)		307,903	21,716	307,885	22,268
		<u>307,903</u>	<u>21,716</u>	<u>307,885</u>	<u>22,268</u>



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**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	2021 \$	2020 \$
Total cash & equivalent assets	4	<u>782,896</u>	<u>721,310</u>
Balances per Cash Flow Statement		<u>782,896</u>	<u>721,310</u>

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

Net Surplus (Deficit)	90,365	(13,401)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	190,797	190,358
Net increase (decrease) in unpaid employee benefits	<u>(1,695)</u>	<u>(9,461)</u>
	279,467	167,496
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(33,251)	12,550
Net increase (decrease) in trade & other payables	<u>7,382</u>	<u>692</u>
<b>Net Cash provided by operations</b>	<u>253,598</u>	<u>180,738</u>

**(c) Financing Arrangements**

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

Corporate Credit Cards	5,000	5,000
------------------------	-------	-------

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



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**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>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates 0.30% (2020: 0.45%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables</b> - Fees & other charges	<p><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</p> <p><b>Terms &amp; conditions:</b> 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.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables</b> - other levels of government	<p><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.</p> <p><b>Terms &amp; conditions:</b> 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.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities</b> - Creditors and Accruals	<p><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.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities</b> - Interest Bearing Borrowings	<p><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</p> <p><b>Terms &amp; conditions:</b> secured over future revenues, borrowings are repayable; interest is charged at fixed rates between 4.75% (2020: 4% and 5%)</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities</b> - Finance Leases	<p><b>Accounting Policy:</b> accounted for in accordance with AASB 16 as stated in note 10</p>



**Notes to and forming part of the Financial Statements  
for the year ended 30 June 2021**

**Note 8 - FINANCIAL INSTRUMENTS (cont.)**

**Liquidity Analysis**

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>-</b>	<b>-</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
Non-Current Borrowings	-	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>2020</b>	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	721,310			721,310	721,310
Receivables	155,650	-	-	155,650	155,650
<b>Total</b>	<b>876,960</b>	<b>-</b>	<b>-</b>	<b>876,960</b>	<b>876,960</b>
<b>Financial Liabilities</b>					
Payables	157,719	-	-	157,719	157,719
Current Borrowings	70,732	-	-	70,732	70,732
Lease Liabilities	121,280	386,361	714,824	1,222,465	1,222,465
Non-Current Borrowings	-	112,523	-	112,523	112,523
<b>Total</b>	<b>349,731</b>	<b>498,884</b>	<b>714,824</b>	<b>1,563,439</b>	<b>1,563,439</b>

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

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Fixed Interest Rates	4.75	122,523	4.75	183,255
		<u>122,523</u>		<u>183,255</u>



## for the year ended 30 June 2021

### Note 8 - FINANCIAL INSTRUMENTS (cont.)

#### 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 impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Authority's boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Authority 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 2021**

**Note 9 - UNIFORM PRESENTATION OF FINANCES**

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a simplified Uniform Presentation Framework basis.

All local government 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 each Authority's finances

	<b>2021</b>		<b>2020</b>
	\$		\$
Income	<b>2,474,605</b>		2,463,984
Expenses	<u><b>(2,384,240)</b></u>		<u>(2,477,385)</u>
<b>Operating Surplus / (Deficit)</b>	<b>90,365</b>		(13,401)
 <b>Net Outlays on Existing Assets</b>			
Capital Expenditure on renewal and replacement of Existing Assets	-		(24,677)
Add back Depreciation, Amortisation and Impairment	<b>190,797</b>		190,358
	<b>190,797</b>		165,681
 <b>Net Lending / (Borrowing) for Financial Year</b>	 <u><b>281,162</b></u>		 <u>152,280</u>



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 10 - LEASES**

**Authority as a Lessee**

**Right of Use Asset**

Set out below are the carrying amounts (written down value) of right of use assets recognised within Property, Plant & Equipment

<b>Carrying Value</b>	<b>Building &amp; Structures</b>	<b>Motor Vehicles</b>	<b>Total</b>
At 1 July 2020	1,104,000	82,555	1,186,555
Depreciation Charge	(96,000)	(55,278)	(151,278)
<b>At 30 June 2021</b>	<b>1,008,000</b>	<b>27,277</b>	<b>1,035,277</b>

Set out below are the carrying amounts of lease liabilities (including under interest bearing loans and borrowings) and the movements during the period:

	<b>2021</b>	<b>2020</b>
Opening Balance	1,222,465	1,333,000
Payments	(191,319)	(110,535)
<b>Closing Balance</b>	<b>1,031,146</b>	<b>1,222,465</b>
Current	102,889	191,319
Non Current	998,296	1,031,146

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	146,445
Interest expense on lease liabilities	42,113	46,655
Expenses relating to short term leases	3,769	6,000
<b>Total amount recognised in profit and loss</b>	<b>197,160</b>	<b>199,100</b>



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 11 – SUPERANNUATION**

The Authority makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government 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 2019-20; 9.50% 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. Authority makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2019-20) of "superannuation" salary.

In addition, 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 119.34(a), 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 Willie Towers Watson as at 30 June 2020. 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 Authority's contribution rates at some future time.

**Contributions to Other Superannuation Schemes**

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



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 12 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES**

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2021.

**Note 13 – EVENTS OCCURRING AFTER REPORTING DATE**

There are no events subsequent to 30 June 2021 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 2021**

**Note 14 - RELATED PARTY DISCLOSURES**

**KEY MANAGEMENT PERSONNEL**

The Key Management Personnel of 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:

	<b>2021</b>	2020
	\$	\$
Salaries, allowances & other short term benefits	180,314	182,847
<b>TOTAL</b>	<b>180,314</b>	<b>182,847</b>

Amounts received from Related Parties during the financial year:

	<b>2021</b>	2020
	\$	\$
City of Burnside	438,131	437,022
Campbelltown City Council	452,548	426,994
City of Norwood, Payneham & St Peters	586,308	559,954
City of Prospect	210,656	230,650
Town of Walkerville	103,032	102,500
Public Health Plan/Service Review (equal constituent share)	31,190	46,451
<b>TOTAL</b>	<b>1,821,865</b>	<b>1,803,571</b>

Amounts paid to Related Parties during the financial year:

	<b>2021</b>	2020
	\$	\$
City of Norwood, Payneham & St Peters	108,739	106,978
<b>TOTAL</b>	<b>108,739</b>	<b>106,978</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 2021**

**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 2021, 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

Claudia Goldsmith  
PRESIDING MEMBER  
AUDIT COMMITTEE

Date: 31 August 2021



**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**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*.

.....  
Chris Cowley  
**CHIEF EXECUTIVE OFFICER  
CITY OF BURNSIDE**

Date: 12 August 2021



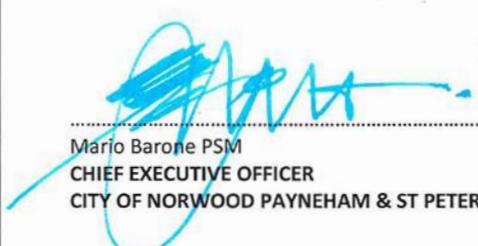
EASTERN HEALTH AUTHORITY

**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 the Eastern Health Authority for the year ended 30 June 2021, 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: 12. 08. 2021.



EASTERN HEALTH 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 Eastern Health Authority for the year ended 30 June 2021, 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*.

.....  
Paul Di Iulio  
CHIEF EXECUTIVE OFFICER  
CAMPBELLTOWN CITY COUNCIL

Date: **27.7.21**



EASTERN HEALTH 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 Eastern Health Authority for the year ended 30 June 2021, 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*.

Alison Hancock  
ACTING CHIEF EXECUTIVE OFFICER  
CITY OF PROSPECT

Date:

5/8/21.



EASTERN HEALTH 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 Eastern Health Authority for the year ended 30 June 2021, 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*.

Kiki Cristol

**CHIEF EXECUTIVE OFFICER  
CORPORATION OF THE TOWN OF WALKERVILLE**

Date: 3 August 2021



Item 5.1 Attachment 1



**Bentleys SA Audit Partnership**

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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 2021, 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 2021



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local councils working together to protect the health of the community



# ANNUAL REPORT 2020-21

## ERA WATER



## ERA WATER ANNUAL REPORT 2020-21

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## GENERAL MANAGER'S REPORT

It has been a year of challenges and some progress at Eastern Region Alliance Water (ERA Water). SA Water reduced its price of water by 18.7% from 1 July 2020 and this had a significant impact on the financial performance of ERA Water.

The performance of the project was again constrained by very low rainfall in the winter of 2020 particularly in July and August with totals of 21.4mm and 35.8mm against the averages of 76.6mm & 67.7 mm, it made for difficult injection conditions and the injection volume was less than 20219/20. 202.3 ML of water was injected and 186.3 ML of water was extracted and used for irrigation which means that 15 ML of water was banked.

Rainfall in the winter 2021 has commenced well with injection volumes exceeding expectations.

ERA Water drilled two additional injection/extraction bores which have been tested as successful and one is now connected to the system with the second additional bore to be connected in future years if a business case for doing so can be established.

All of the Constituent Council's used close to their predicted volumes of water. It is pleasing to note that the Constituent Councils are exploring new reserves for irrigation expansion to occur. The first third party sites were connected during the year with two sites connected.

Since its inception ERA Water has injected more water than it has extracted thus building up a bank of water that is available for meeting the Constituent Council's requirements particularly in a drought year when extraction volumes will exceed injection volumes as well as being available for sale to third parties.

ERA Water is committed to doing all that is possible to contain capital and operating costs, as well as seeking to increase revenue. As a result of an operations restructure \$200,000 per annum of ongoing costs has been removed from ERA Water.

ERA Water therefore faces a challenging environment with cost pressures extending the time period to the point where its finances are at breakeven.

**WALLY IASIELLO**

ERA WATER 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 a result of the Waterproofing Eastern Adelaide Project (Project) and 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 prime purpose, is to implement and 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 helping create greener and cooler urban centres with flow on amenity and health benefits, as well as potential reductions in electricity demands (e.g., reduced air conditioner use) and costs and also 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 use.

The scheme comprises two treatment sites (which are capable of harvesting 600 ML of stormwater per annum and yielding for use 458 ML of water per annum) as well as 46 km of distribution pipe network covering each of the three Constituent Council 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 11 showing a plan of the ERA Water network).

The ERA Water scheme was designed to ultimately sell 458 ML per annum of water of which 204.7 ML per annum is committed to the three Constituent Councils. Once the Scheme is at full production capacity an additional 253.3 ML per annum may be available to be sold to other customers.

## 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 nine formal meetings during the 2020-21 financial year. The table below details Board Member attendance for meetings.

	<b>Member</b>	
Independent Chairperson	Bryan Jenkins	1
City of Burnside	Cr Sarah Hughes	9
City of Norwood Payneham and St Peters	Cr John Minney	9
Corporation of the Town of Walkerville	Kiki Cristol	5
Corporation of the Town of Walkerville	Cr MaryLou Bishop	4

Bryan Jenkins completed his term as Independent Chairperson on 11 July 2020.

Cr John Minney was appointed Acting Chairperson on 25 September 2020

Kiki Cristol completed her term as a Board Member on 1 January 2021

Cr MaryLou Bishop was appointed as a Board Member on 2 January 2021

Kiki Cristol was appointed proxy for Cr MaryLou Bishop on 2 January 2021

Cr Sarah Hughes completed her term as a Board Member on 29 June 2021

Chris Cowley commenced his term as a Board Member On 29 June 2021

Meetings were held on the following dates:

8 July 2020

27 August 2020

25 September 2020

13 November 2020

14 December 2020

5 February 2021

29 March 2021

3 May 2021

21 May 2021

Robin English resigned as General Manager on 9 March 2021 and Wally Iasiello was appointed as General Manager from 27 April 2021.

## CONFIDENTIALITY

During the 2020-21 financial year, the Board considered reports of a confidential nature at nine meetings where it was necessary to exclude the public from discussion. The table below identifies the grounds on which the Board made this determination

<b>Local Government Act 1999</b> times used	<b>Description</b>	<b>Number</b>
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);	2
90(3)(c) 90(3)(d)	Information the disclosure of which would reveal a trade secret Information relating to commercial information of a confidential nature (not being a trade secret)	1
90(3)(d) 90(3)(k)	Information relating to commercial information of a confidential nature (not being a trade secret)	9

## FREEDOM OF INFORMATION

No requests were received under the *Freedom of Information Act 1991* during the 2020-21 financial year

## STAFFING STRUCTURE

The Board employs a General Manager. No additional staff were employed during the year.

## SUPPORT FROM CONSTITUENT COUNCILS

The Town of Walkerville continued to provide ERA Water with Board secretarial support functions and services throughout the 2020-21 financial year and a location to hold a majority of Board meetings.

The City of Burnside contributed to accounting support during the year.

The City of Norwood Payneham & St Peters provided office accommodation and support for the General Manager.

## FINANCIAL MATTERS

### FY2021 BUDGET and LONG TERM FINANCIAL PLAN

The Budget FY2020-21 and Long Term Financial Plan (LTFP) for ERA Water were adopted by the Constituent Councils.

## 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.

## FINANCE AUDIT COMMITTEE

The ERA Water Audit Committee held five meetings in the 2020-21 financial year. The work of the Committee over the past financial year has included reviewing ERA Water's audited Financial Statements, reviewing the draft Budget and Long Term Financial Plan and the required budget reviews, providing recommendations on financial and accounting policy matters, and considering external audit matters.

The Audit Committee Members in 2020-21 were:	Meetings Attended
• Michael Parkinson (Chairperson)	5
• Brigid O'Neill	5
• Cr Grant Piggott	5

Meetings were held on the following dates:

2 September 2020

2 November 2020

28 January 2021

23 March 2021

20 May 2021

## FINANCIAL STATEMENTS

The Audited Financial Statements for the year ending the 30 June 2021 are provided in the annual report below and show an Operating Deficit of \$ 981,605 and Total Council Equity of \$ 5,552,379.

## PROJECT CONSTRUCTION

Construction and commissioning of a fifth bore was completed which will enable a larger amount of water to be injected.

Two connections to third parties have been made in 2020/21 one being a Port Adelaide Enfield Council reserve and the other a private school.

## OPERATIONS AND MAINTENANCE

Engineering management of the Project has been performed by Walbridge Gilbert Aztec (WGA), the Project's designers, for a number of years, including the majority of 2020/21. Responsibility for operations and maintenance transferred from Guidera O'Connor to Mark Millington in November 2020. The term contract of WGA was not renewed when it expired.

At the end of the financial year 255.4 ML of water had been harvested at the Project's two intakes, with 202.3 ML having been treated to the required standard and injected into the aquifer and 186.3 ML had been provided to the Constituent Councils and third parties for irrigation. As the amount of water injected into the aquifer has been greater than the amount extracted since the start of the scheme 250.1 ML of water has been banked and can be used in a drought year when extraction will exceed injection. This is the first year that water has been available for the full watering season.

The harvest for 2020-2021 was constrained was by a relatively dry July and August with only 57.2mm of rainfall compared to the mean of 114.7mm and the overall total yearly rainfall of 428.2mm compared 470.4mm for 2020/21 and 551.4mm for average year. 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.

## 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 (ESCOSA), 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 is 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 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 proceeding 5 years minus any volume that was extracted during those years or the annual volumetric limit.

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.

#### FINANCIAL MANAGEMENT AND STRATEGIC SUPPORT

BRM Advisory continue to provide Financial and Business Management support to the Board and General Manager.

## RAINFALL DATA

In view of the dependence of the project upon rainfall, average monthly rainfall for Adelaide, and actual monthly rainfall since the commencement of ERA Water operations to 30th June 2021, has been provided below.

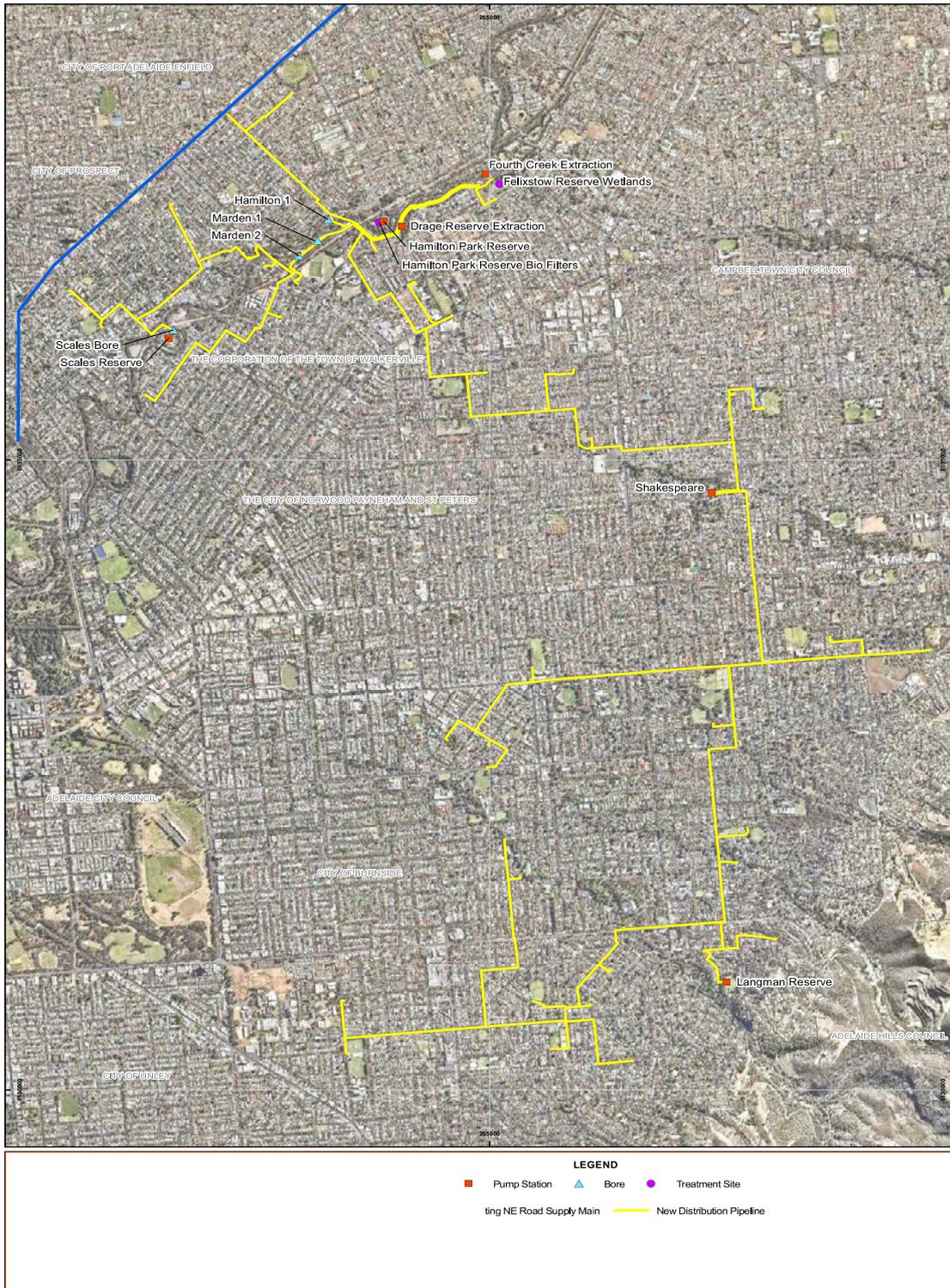
The following rainfall figures have been taken from the Bureau of Meteorology's weather station at Kent Town.

Rainfall Adelaide													
	Jan	Feb	Mar	April	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<a href="#">Mean rainfall (mm)</a>	20.1	15.5	26.4	38.2	61.5	78.1	76.6	68.1	58.7	41.4	29.9	28.9	<b>551.4</b>
Recorded Rainfall													
2018	7.2	5.8	5.8	22.2	67.8	54.8	67.8	82.6	23.2	21.8	48.6	19.8	<b>427.4</b>
2019	0.0	9.0	8.2	5.4	87.4	82.6	39.2	50.6	48.2	18.6	15.4	9.4	<b>374.0</b>
2020	22.2	44.4	4.6	94.2	52.6	71.0	21.4	35.8	57.6	50.0	13.8	18.8	<b>481.2</b>
2021	30.6	25.8	13.2	16.8	38.0	106.4							

## INJECTION AND EXTRACTION DATA

	Injection (ML)	Extraction (ML)	Cumulative Banked (ML)
2017/2018	5.5	3.9	1.6
2018/2019	97.3	19.0	79.9
2019/2020	237.9	83.7	234.1
2020/2021	202.3	186.3	250.1

## DISTRIBUTION NETWORK FOR ERA WATER SCHEME





# ERA Water Regional Subsidiary

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2021

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*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 2021

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## ERA Water Regional Subsidiary

### General Purpose Financial Statements for the year ended 30 June 2021

#### 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 2021 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.



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Walter Iasiello  
**General Manager**

**Date:** 27th day of September 2021



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Jeff Tate  
**Chairperson**

**Date:** 27th day of September 2021

## ERA Water Regional Subsidiary

### Statement of Comprehensive Income for the year ended 30 June 2021

\$	Notes	2021	2020
<b>Income</b>			
User Charges	2a	613,297	281,391
Investment Income	2b	14,574	13,550
Reimbursements	2c	28,916	416,288
Other Income	2d	4	19,002
<b>Total Income</b>		<b>656,791</b>	<b>730,231</b>
<b>Expenses</b>			
Employee Costs	3a	103,381	104,661
Materials, Contracts & Other Expenses	3b	710,979	1,179,433
Depreciation, Amortisation & Impairment	3c	462,482	457,025
Finance Costs	3d	361,553	378,377
<b>Total Expenses</b>		<b>1,638,395</b>	<b>2,119,496</b>
<b>Operating Surplus / (Deficit)</b>		<b>(981,605)</b>	<b>(1,389,265)</b>
Amounts Received Specifically for New or Upgraded Assets		-	-
<b>Net Surplus / (Deficit)</b>		<b>(981,605)</b>	<b>(1,389,265)</b>
<b>Total Comprehensive Income</b>		<b>(981,605)</b>	<b>(1,389,265)</b>

## ERA Water Regional Subsidiary

### Statement of Financial Position for the year ended 30 June 2021

\$	Notes	2021	2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	4a	106,205	146,868
Trade & Other Receivables	4b	65,497	32,973
Prepayments	4b	7,874	14,328
<b>Subtotal</b>		<b>179,576</b>	<b>194,169</b>
<b>Total Current Assets</b>		<b>179,576</b>	<b>194,169</b>
<b>Non-Current Assets</b>			
Other Non-Current Assets	5	20,573,300	20,644,651
<b>Total Non-Current Assets</b>		<b>20,573,300</b>	<b>20,644,651</b>
<b>TOTAL ASSETS</b>		<b>20,752,876</b>	<b>20,838,820</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	6a	150,764	240,479
Provisions	6c	1,231	755
<b>Subtotal</b>		<b>151,995</b>	<b>14,304,837</b>
<b>Total Current Liabilities</b>		<b>151,995</b>	<b>14,304,837</b>
<b>Non-Current Liabilities</b>			
Borrowings	6b	15,048,502	14,063,603
<b>Total Non-Current Liabilities</b>		<b>15,048,502</b>	<b>14,063,603</b>
<b>TOTAL LIABILITIES</b>		<b>15,200,497</b>	<b>14,304,837</b>
<b>Net Assets</b>		<b>5,552,379</b>	<b>6,533,983</b>
<b>EQUITY</b>			
Accumulated Surplus		5,552,379	6,533,983
<b>Total Council Equity</b>		<b>5,552,379</b>	<b>6,533,983</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>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 Changes in Equity for the year ended 30 June 2020

\$	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
<b>2020</b>					
<b>Balance at the end of previous reporting period</b>		7,923,248	-	-	<b>7,923,248</b>
<b>Restated Opening Balance</b>		<b>7,923,248</b>	-	-	<b>7,923,248</b>
<b>d. Net Surplus / (Deficit) for Year</b>		(1,389,265)	-	-	<b>(1,389,265)</b>
<b>e. Other Comprehensive Income</b>		-	-	-	-
<b>Other Comprehensive Income</b>		-	-	-	-
<b>Total Comprehensive Income</b>		<b>(1,389,265)</b>	-	-	<b>(1,389,265)</b>
<b>f. Transfers between Reserves</b>		-	-	-	-
<b>Balance at the end of period</b>		<b>6,533,983</b>	-	-	<b>6,533,983</b>

## ERA Water Regional Subsidiary

### Statement of Cash Flows

for the year ended 30 June 2021

\$	Notes	2021	2020
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
User Charges		580,773	225,216
Investment Receipts		14,574	1,024
Reimbursements		28,916	656,500
Other Receipts		4	27,694
<b>Payments</b>			
Payments to Employees		(102,905)	(93,644)
Payments for Materials, Contracts & Other Expenses		(790,891)	(1,194,562)
Finance Payments		(364,902)	(473,465)
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>(634,431)</b>	<b>(851,237)</b>
<b>Cash Flows from Investing Activities</b>			
<b>Receipts</b>			
Amounts Received Specifically for New/Upgraded Assets			
<b>Payments</b>			
Expenditure on New/Upgraded Assets		(391,131)	(182,511)
<b>Net Cash provided by (or used in) Investing Activities</b>	7	<b>(391,131)</b>	<b>(182,511)</b>
<b>Cash Flows from Financing Activities</b>			
<b>Receipts</b>			
Proceeds from Borrowings		984,899	1,150,000
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>984,899</b>	<b>1,150,000</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>(40,663)</b>	<b>116,253</b>
plus: <b>Cash &amp; Cash Equivalents at beginning of period</b>	7	146,868	30,615
<b>Cash &amp; Cash Equivalents at end of period</b>	7	<b>106,205</b>	<b>146,868</b>
<b>Total Cash, Cash Equivalents &amp; Investments</b>		<b>106,205</b>	<b>146,868</b>

## ERA Water Regional Subsidiary

### Notes to and forming part of the Financial Statements for the year ended 30 June 2021

#### 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 2021

#### 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 FY2021 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. 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. These financial statements include the ERA Water's direct operations.

##### 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

## ERA Water Regional Subsidiary

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

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

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 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.

##### 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

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. ERA Water's policy to

## ERA Water Regional Subsidiary

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

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

maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

##### 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 adopted 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. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to ERA Water's accounting policies.

ERA Water has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective with the exception of AASB 2015-7 *Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities*. Generally ERA Water applies standards and interpretations in accordance with their respective commencement dates. The retrospective application of AASB 2015-7 has exempted ERA Water from the disclosure of quantitative information and sensitivity analysis for some valuations categorised within Level 3 of the fair value hierarchy.

At the date of authorisation of the financial report, AASB 9 *Financial Instruments* and AASB 2015-6 *Amendments to Australian Accounting Standards – Extending Related*

*Party Disclosures to Not-for-Profit Public Sector Entities* are the only new accounting standards with a future application date that are expected to have a material impact on ERA Water's financial statements.

From 1 July 2016 AASB 124 *Related Party Disclosures* will apply to ERA Water, which means that ERA Water will disclose more information about related parties and transactions with those related parties.

AASB 9, which replaces AASB 139 *Financial Instruments: Recognition and Measurement*, is effective for reporting periods beginning on or after 1 January 2018 and must be applied retrospectively. The main impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories: fair value and amortised cost and financial assets will only be able to be measured at amortised cost where very specific conditions are met.

ERA Water is still reviewing the way that revenue is measured and recognised to identify whether AASB 15 Revenue from Contracts with Customers will have a material impact. To date no impact has been identified.

AASB 15 is effective from 1 January 2018 and will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. It contains a comprehensive and robust framework for the recognition, measurement and disclosure of revenue from contracts with customers.

Other amended Australian Accounting Standards and Interpretations which were issued at the date of authorisation of the financial report, but have future commencement dates are not likely to have a material impact on the financial statements.

##### 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 2021

### Note 2. Income

\$	Notes	2021	2020
<b>(a). User Charges</b>			
Water Sales including annual supply charges		613,297	281,391
<b>Total User Charges</b>		<b>613,297</b>	<b>281,391</b>
<b>(b). Investment Income</b>			
Interest Income		5	-
LGFA distribution		14,569	13,485
LGAAMF distribution		-	64
<b>Total Investment Income</b>		<b>14,574</b>	<b>13,550</b>
<b>(c). Reimbursements</b>			
Reserve connection costs reimbursed		28,916	416,288
<b>Total Reimbursements</b>		<b>28,916</b>	<b>416,288</b>
<b>(d). Other Income</b>			
Insurance Claim		4	19,002
<b>Total Other Income</b>		<b>4</b>	<b>19,002</b>
<b>Note 3. Expenses</b>			
<b>(a). Employee Costs</b>			
Salaries and Wages		95,478	90,000
Movement in Leave Provision		476	7,495
Superannuation		7,427	7,166
<b>Total Operating Employee Costs</b>		<b>103,381</b>	<b>104,661</b>
<b>(b). Materials, Contracts and Other Expenses</b>			
Auditor's Remuneration			
- Auditing the Financial Reports		6,200	5,500
Electricity		90,789	101,118
Insurance		40,955	24,924
Maintenance		334,822	476,217
Professional Services		64,011	41,374
Connection Costs		54,171	433,255
Other		120,032	97,045
<b>Total Materials, Contracts and Other Expenses</b>		<b>710,979</b>	<b>1,179,433</b>
<b>(c). Depreciation, Amortisation and Impairment</b>			
Depreciation		462,482	457,025
<b>Total Depreciation, Amortisation and Impairment</b>		<b>462,482</b>	<b>457,025</b>
<b>(d). Finance Costs</b>			
Interest Expense		361,553	378,377
<b>Total Finance Costs</b>		<b>361,553</b>	<b>378,377</b>

## ERA Water Regional Subsidiary

### Notes to and forming part of the Financial Statements for the year ended 30 June 2021

\$	Notes	2021	2020
<b>Note 4. Current Assets</b>			
<b>(a). Cash &amp; Cash Equivalents</b>			
Cash at Bank		92,048	146,868
LGFA Council Deposits - 24HR Mthly		14,157	-
<b>Total Cash &amp; Cash Equivalents</b>		<b>106,205</b>	<b>146,868</b>
<b>(b). Trade &amp; Other Receivables</b>			
Trade debtors		25,666	23,424
Prepayments		7,874	14,328
GST Receivable		39,831	9,549
<b>Subtotal</b>		<b>73,371</b>	<b>47,301</b>
<b>Total Trade &amp; Other Receivables</b>		<b>73,371</b>	<b>47,301</b>

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2021

Note 5. Non-Current Assets

	as at 30/6/2020				Asset Movements during the Reporting Period				as at 30/6/2021			
	Cost	Acc. Dep'n	Written Down Value	New / Upgrade	Depreciation	Cost	Acc. Dep'n	Written Down Value	Asset Additions			
Civil Assets	13,025,608	337,848	12,687,760	324,580	216,526	13,350,188	554,374	12,795,814				
Electronic Assets	1,316,245	68,682	1,247,563	-	43,378	1,316,245	112,060	1,204,185				
Instrumentation & Control Assets	218,166	23,043	195,123	54,873	17,166	273,039	40,209	232,830				
Mechanical Assets	2,260,502	178,956	2,081,546	11,678	113,074	2,272,180	292,030	1,980,150				
Sunk Construction Costs	4,346,233	98,308	4,247,925	-	62,089	4,346,233	160,397	4,185,836				
Information Technology	1,454	121	1,332	-	291	1,454	414	1,040				
Water Treatment Equipment	199,170	15,767	183,403	-	9,958	199,170	25,725	173,445				
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>	<b>21,367,378</b>	<b>722,725</b>	<b>20,644,652</b>	<b>391,131</b>	<b>462,482</b>	<b>21,758,509</b>	<b>1,185,209</b>	<b>20,573,300</b>				
<b>Comparatives</b>	<b>21,184,867</b>	<b>265,701</b>	<b>20,919,166</b>	<b>182,511</b>	<b>457,024</b>	<b>21,367,378</b>	<b>722,725</b>	<b>20,644,652</b>				

## ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2021

### Note 6. Liabilities

\$	2021		2020	
	Current	Non Current	Current	Non Current
<b>(a). Trade and Other Payables</b>				
Trade and Other Payables	39,463	-	122,892	-
Accrued Expenses - Finance Costs	89,086	-	92,435	-
Accrued Expenses - Other	18,377	-	19,076	-
Accrued Expenses - Employment liabilities	3,838	-	6,075	-
<b>Total Trade and Other Payables</b>	<b>150,764</b>	<b>-</b>	<b>240,479</b>	<b>-</b>

### (b). Borrowings

Loans	-	15,048,502	-	14,063,603
<b>Total Borrowings</b>	<b>-</b>	<b>15,048,502</b>	<b>-</b>	<b>14,063,603</b>

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

LGFA Cash Advance Debenture Facility			15,300,000	15,300,000
Undrawn balance			251,498	1,236,397
ERA's Maturity Date on current CAD facilities held is as follows:				
<b>Deal</b>	<b>Settlement</b>	<b>End Date</b>		
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 is currently in discussions with it's Constituent Councils in relation to re-capitalising the subsidiary to ensure ongoing trading within ERA Water's existing line of credit.

### (c). Provisions

Employee Entitlements	1,231	-	755	-
<b>Total Provisions</b>	<b>1,231</b>	<b>-</b>	<b>755</b>	<b>-</b>

## ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2021

### Note 7. Reconciliation to Statement of Cash Flows

\$	2021	2020
<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 Balance Sheet as follows:		
Total Cash & Equivalent Assets	106,205	146,868
<b>Balances per Statement of Cash Flows</b>	<b>106,205</b>	<b>146,868</b>
<b>(b). Reconciliation of Change in Net Assets to Cash from Investing Activities</b>		
Net Surplus/(Deficit)	<b>(981,604)</b>	<b>(1,389,265)</b>
Non-Cash Items in Income Statements		
Depreciation, Amortisation & Impairment	462,482	457,025
Net increase (decrease) in unpaid employee benefits	476	4,857
	<b>(518,646)</b>	<b>(927,383)</b>
<b>Add (Less): Changes in Net Current Assets</b>		
Net (Increase)/Decrease in Receivables	(32,524)	173,549
Net Increase/(Decrease) in Trade & Other Payables	(89,715)	3,322
<b>Net Cash provided by (or used in) operations</b>	<b>(640,885)</b>	<b>(750,512)</b>

## ERA Water

### Notes to the Financial Statements

for the year ended 30 June 2021

#### 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.

**Terms & Conditions:**

As at 30 June 2021, deposits are returning fixed interest rate of 0.3%.

**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. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

##### Liabilities - Creditors and Accruals

**Accounting Policy:**

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.

**Terms & Conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying Amount:**

Approximates fair value.

##### Liabilities - 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 carried at their principal amounts; interest is charged at both fixed and variable rates between 1.4% and 2.9% (2020: 2.2% and 2.9%).

**Carrying Amount:**

Approximates fair value.

## ERA Water Regional Subsidiary

### Notes to and forming part of the Financial Statements for the year ended 30 June 2021

#### Note 8. Financial Instruments

	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<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>
<b>2020</b>					
<b>Financial Assets</b>					
Cash & Equivalents	146,868	-	-	146,868	146,868
Receivables	32,973	-	-	32,973	32,973
<b>Total Financial Assets</b>	<b>179,841</b>	<b>-</b>	<b>-</b>	<b>179,841</b>	<b>179,841</b>
<b>Financial Liabilities</b>					
Payables	239,045	-	-	239,045	239,045
Non-Current Borrowings	-	-	14,063,603	14,063,603	14,063,603
<b>Total Financial Liabilities</b>	<b>239,045</b>	<b>-</b>	<b>14,063,603</b>	<b>14,302,648</b>	<b>14,302,648</b>

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

	30 June 2021		30 June 2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	2.42%	15,048,502	2.63%	14,063,603
		<b>15,048,502</b>		<b>14,063,603</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 2021

### Note 9. Uniform Presentation of Finances

\$	2021	2020
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	656,791	730,231
less Expenses	<u>(1,638,395)</u>	<u>(2,119,496)</u>
<b>Operating Surplus / (Deficit)</b>	<b>(981,605)</b>	<b>(1,389,265)</b>
<b>less Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	462,482	457,025
Proceeds from Sale of Replaced Assets	-	-
<b>Subtotal</b>	<b>462,482</b>	<b>457,025</b>
<b>less Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(391,131)	(182,511)
Amounts Received Specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets (including Investment Property & and Real Estate Developments)	-	-
<b>Subtotal</b>	<b>(391,131)</b>	<b>(182,511)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(910,254)</b>	<b>(1,114,751)</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 2021, 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 23 September 2021.

ERA Water is unaware of any material or significant "non adjusting events" that should be disclosed.



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Dean Newbery  
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## **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, 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*.



**JIM KEOGH**  
**PARTNER**

Signed on the 23<sup>rd</sup> day of August 2021,  
at 214 Melbourne Street, North Adelaide, South Australia 5006

## ERA Water Regional Subsidiary

### General Purpose 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 ERA Water Regional Subsidiary for the year ended 30 June 2021, 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*.



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Walter Iasiello  
**General Manager**



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Michael Parkinson  
**Presiding Member, Audit Committee**

**Date:** 27th day of September 2021

**Date:** 27th day of September 2021

## 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 2021, 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 2021, 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.

#### 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.

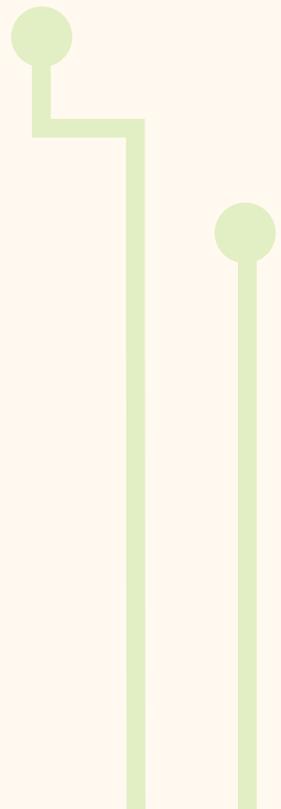
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**DEAN NEWBERY**



**JIM KEOGH**  
Partner

Signed on the 28<sup>th</sup> day of September 2021,  
at 214 Melbourne Street, North Adelaide, South Australia 5006



# HIGHBURY LANDFILL AUTHORITY

## ANNUAL REPORT 2020 / 2021

### GOVERNANCE AND ADMINISTRATION

#### BOARD MEMBERS

##### BURNSIDE

**Mr. Chris Cowley**  
(Board Member)

##### NORWOOD, PAYNEHAM & ST PETERS

**Cr John Minney**  
(Board Member  
and Chair)

##### WALKERVILLE

**Mr. Ben Clark**  
(Board Member)

##### INDEPENDENT MEMBER— AUDIT COMMITTEE

**Corinne Garret**

There were no changes to the Board or 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 11 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 14 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 this year as part of the financial audit function and found the provision calculation reasonable. Golder did recommend an additional \$100,000 be allowed over the next two years for maintenance of the ageing landfill gas collection system. This has been included in the provision this year.

HLA re-appointed Dean Newbery as its external auditor for the next five years after inviting four Local Government Auditing firms to submit a quote for the work.

#### 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 previously resolved to work with Suez Recycling to investigate the feasibility of a solar power plant on the site to export green energy into the electricity grid. This work has been delayed with the takeover of Suez by Veolia. Work will continue on this project in the new year.



*Control panel of flare operating*



*The LoCal flare installed and operating at the Highbury landfill*

C/- PO Box 289, Brooklyn Park, SA 5032 Email: [trevor@tjhms.com.au](mailto:trevor@tjhms.com.au)

**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 2021**

**Income Statement as at 30 June 2021**

**Statement of Financial Position as at 30 June 2021**

	<u>2021</u>	<u>2020</u>		<u>2021</u>	<u>2020</u>
	\$	\$		\$	\$
<b><u>INCOME</u></b>			<b><u>CURRENT ASSETS</u></b>		
Interest Received	213	838	Cash & Cash Equivalents	108,078	65,246
Sundry Income	18,710	21,261	Trade & Other Receivables	22,282	35,295
Highbury Landfill Provision	391,241		<b>Total Current Assets</b>	<b>130,360</b>	<b>100,541</b>
<b>TOTAL REVENUE</b>	<b>410,163</b>	<b>22,099</b>			
<b><u>EXPENSES</u></b>			<b><u>NON-CURRENT ASSETS</u></b>		
Materials, contracts & other expenses	3,000	2,830	Infrastructure, Property, Plant	136,295	161,513
Depreciation, amortisation & impairment	25,218	25,218	<b>Total Non-Current Assets</b>	<b>136,295</b>	<b>161,153</b>
Finance Payments	6,491	7,432	<b>TOTAL ASSETS</b>	<b>266,655</b>	<b>262,054</b>
Highbury Closure Provision		105,930			
<b>TOTAL EXPENSES</b>	<b>34,709</b>	<b>141,410</b>	<b><u>CURRENT LIABILITIES</u></b>		
<b>OPERATING SURPLUS/ (DEFICIT)</b>	<b>375,454</b>	<b>(119,311)</b>	Trade and Other Payables	9,733	13,329
			Borrowings	26,549	25,580
			Provisions	244,702	203,471
			<b>Total Current Liabilities</b>	<b>280,984</b>	<b>242,380</b>
			<b><u>NON-CURRENT LIABILITIES</u></b>		
			Borrowings	132,467	159,015
			Provisions	2,736,319	3,319,228
			<b>Total Non-Current Liabilities</b>	<b>2,868,786</b>	<b>3,478,243</b>
			<b>TOTAL LIABILITIES</b>	<b>3,149,770</b>	<b>3,720,623</b>
			<b>NET ASSETS</b>	<b>(2,883,115)</b>	<b>(3,458,569)</b>
			<b><u>EQUITY</u></b>		
			Accumulated Deficit	(2,883,115)	(3,458,569)
			<b>TOTAL EQUITY</b>	<b>(2,883,115)</b>	<b>(3,458,569)</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 2021

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## HIGHBURY LANDFILL AUTHORITY

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

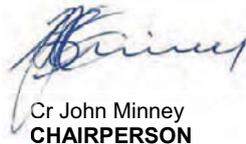
#### CERTIFICATION OF FINANCIAL STATEMENTS

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<sup>TM</sup> financial position at 30 June 2021 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<sup>TM</sup> financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority<sup>TM</sup> accounting and other records.



\_\_\_\_\_  
Trevor Hockley  
CHIEF EXECUTIVE OFFICER



\_\_\_\_\_  
Cr John Minney  
CHAIRPERSON

Date: 25 September 2021

**HIGHBURY LANDFILL AUTHORITY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
<b>INCOME</b>			
Interest Received	2	7	43
Sundry Income	2	18,710	21,261
LGFA Investment Income	2	206	795
Highbury Closure Provision	2	391,241	
<b>Total Income</b>		<u>410,163</u>	<u>22,099</u>
<b>EXPENSES</b>			
Materials, contracts & other expenses	3	3,000	2,830
Depreciation, amortisation & impairment	3	25,218	25,218
Finance Payments		6,491	7,432
Highbury Closure Provision	3	-	105,930
<b>Total Expenses</b>		<u>34,709</u>	<u>141,410</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>375,454</b>	<b>(119,311)</b>
Other Comprehensive Income		-	-
<b>Total Other Comprehensive Income</b>		<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>375,454</u>	<u>(119,311)</u>

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

**HIGBURY LANDFILL AUTHORITY**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2021

<b>ASSETS</b>	Notes	2021 \$	2020 \$
<b>Current Assets</b>			
Cash and cash equivalents	4	108,078	65,246
Trade & other receivables	4	22,282	35,295
<b>Total Current Assets</b>		<b>130,360</b>	<b>100,541</b>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	5	136,295	161,513
<b>Total Non-current Assets</b>		<b>136,295</b>	<b>161,513</b>
<b>Total Assets</b>		<b>266,655</b>	<b>262,054</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	6	9,733	13,329
Borrowings	6	26,549	25,580
Provisions	6	244,702	203,471
<b>Total Current Liabilities</b>		<b>280,984</b>	<b>242,380</b>
<b>Non-current Liabilities</b>			
Borrowings	6	132,467	159,015
Provisions	6	2,736,319	3,319,228
<b>Total Non-current Liabilities</b>		<b>2,868,786</b>	<b>3,478,243</b>
<b>Total Liabilities</b>		<b>3,149,770</b>	<b>3,720,623</b>
<b>NET ASSETS</b>		<b>(2,883,115)</b>	<b>(3,458,569)</b>
<b>EQUITY</b>			
Accumulated Surplus		(2,883,115)	(3,458,569)
<b>TOTAL EQUITY</b>		<b>(2,883,115)</b>	<b>(3,458,569)</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 2021

	Notes	Accumulated Surplus	TOTAL EQUITY
2021		\$	\$
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>
<b>2020</b>			
Balance at end of previous reporting period		(3,539,258)	(3,539,258)
<b>Net Surplus / (Deficit) for Year</b>		<b>(119,311)</b>	<b>(119,311)</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>(3,458,569)</b>	<b>(3,458,569)</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 2021

		2021	2020
	Notes	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Operating Receipts		46,384	17,322
Investment receipts		212	838
<u>Payments</u>			
Operating Payments to Suppliers		(171,500)	(205,704)
Finance payments		(6,685)	(7,618)
<b>Net Cash provided by (or used in) Operating Activities</b>	7	<b>(131,588)</b>	<b>(195,162)</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		200,000	200,000
Proceeds from borrowings		-	-
<u>Payments</u>			
Repayments of borrowings		(25,580)	(24,647)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>174,420</b>	<b>175,353</b>
<b>Net Increase (Decrease) in cash held</b>		<b>42,832</b>	<b>(19,809)</b>
Cash & cash equivalents at beginning of period	7	<b>65,246</b>	85,055
<b>Cash &amp; cash equivalents at end of period</b>	7	<b>108,078</b>	<b>65,246</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 2021

#### **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:

<b>Constituent Council</b>	<b>Equity Share %</b>
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.

The Authority has an environmental duty to manage the landfill as a contaminated site under the Environment Protection Act 1993.

##### **(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:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
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 2021

#### **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 has been based on a 23 year period. This period may be required to be longer if the site poses unacceptable environmental risks.

The Authority expects to construct a bio-filter in approximately 3 years at an estimated cost of \$300,000 for the on-going post closure remediation of the Landfill site. This money is likely to be borrowed from the Local Government Finance Authority and is not included in the Provision cashflow for the on-going post closure remediation of the Landfill site.

## **Highbury Landfill Authority**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021**

#### **NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

##### **(j) Going Concern Basis**

The Board of Management of HLA notes the accumulated deficit of \$2,883,115. 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**

###### *Amendments to AASB 101 and AASB 108 Definition of Material*

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about specific reporting entity". The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Authority.

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

#### Note 2 - INCOME

	Notes	2021 \$	2020 \$
<b>OPERATING INCOME</b>			
Interest Income		7	43
Sundry Income		18,710	21,261
LGFA Investment Income		206	795
Movement in Provision	6	391,241	-
		<u>410,163</u>	<u>22,099</u>

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

#### Note 3 - EXPENSES

	Notes	2021 \$	2020 \$
<b>Materials, Contracts and Other Expenses</b>			
Auditor's Remuneration			
- Auditing the financial reports		3,000	2,830
<b>Depreciation</b>			
Plant & Equipment		25,218	25,218
<b>Highbury Closure Provision</b>			
Movement in Provision	6	-	105,930
<b>Total Expenses</b>		<b>28,218</b>	<b>133,978</b>

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

#### Note 4 - CURRENT ASSETS

	2021	2020
<b>CASH &amp; EQUIVALENT ASSETS</b>		
	Notes	
Cash on Hand and at Bank	\$ 107,073	\$ 64,451
LGFA Investment Account	1,005	795
	<u>108,078</u>	<u>65,246</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>		
Trade Receivables	19,935	32,542
GST Receivable	2,347	2,753
<b>Total</b>	<u>22,282</u>	<u>35,295</u>

**HIGHBURY LANDFILL AUTHORITY**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2021**

**Note 5 - PROPERTY, PLANT & EQUIPMENT**

	CARRYING AMOUNT MOVEMENTS DURING YEAR										2021 \$
	2020										
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT	
New/Upgrade		Renewals	In				Out				
Land	1,800	-	-	-	-	-	-	-	-	-	1,800
Plant & Equipment	159,713	-	-	25,218	-	-	-	-	-	-	134,495
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>161,513</b>	<b>-</b>	<b>-</b>	<b>25,218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,295</b>
<b>Comparatives</b>	<b>186,731</b>	<b>-</b>	<b>-</b>	<b>25,218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>161,513</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 2021

#### Note 5 - PROPERTY, PLANT & EQUIPMENT

	2020				2021			
	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT
Land Plant & Equipment	-	1,800 330,270	- (170,557)	1,800 159,713	-	1,800 330,270	- (195,775)	1,800 134,495
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	-	332,070	(170,557)	161,513	-	332,070	(195,775)	136,295
<i>Comparatives</i>		<b>332,070</b>	<b>(145,339)</b>	<b>186,731</b>	-	<b>332,070</b>	<b>(170,557)</b>	<b>161,513</b>

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

#### Note 6 - LIABILITIES

	Notes	2021		2020	
		Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		4,125	-	8,816	-
Accrued expenses - other		5,608	-	4,513	-
		<u>9,733</u>	<u>-</u>	<u>13,329</u>	<u>-</u>
 <b>BORROWINGS</b>					
Loans		26,549	132,467	25,580	159,015
		<u>26,549</u>	<u>132,467</u>	<u>25,580</u>	<u>159,015</u>
 <b>PROVISIONS</b>					
Provision for Highbury Post Closure		244,702	2,736,319	203,471	3,319,228
		<u>244,702</u>	<u>2,736,319</u>	<u>203,471</u>	<u>3,319,228</u>
 <i>Movements in Provisions - 2021 year only</i> <i>(current &amp; non-current)</i>					
Opening Balance			3,522,699		
(Less) Payments recorded & accrued			(150,437)		
Add (Less) Remeasurement Adjustments			(391,241)		
Closing Balance			<u>2,981,021</u>		

The Authority has an ongoing obligation under its EPA licence to manage the post-closure phase for 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 in accordance with its EPA licence for a 25 year period commencing 1 July 2009. The cash outflows have been escalated at an inflation forecast of 2% per annum (2020:2%) and the discount rate used is equivalent to the 10 year Commonwealth Bond rate - indicative mid rate 30 June 2021 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 of 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 2021

#### 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	2021 \$	2020 \$
Total cash & equivalent assets	4	<u>108,078</u>	<u>65,246</u>
Balances per Cash Flow Statement		<u>108,078</u>	<u>65,246</u>

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

Net Surplus (Deficit)		375,454	(119,311)
Non-cash items in Income Statement			
Movement in Post Closure Provision		(391,241)	105,930
Depreciation, amortisation & impairment		<u>25,218</u>	<u>25,218</u>
		9,431	11,837
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		13,013	(22,098)
Net increase (decrease) in trade & other payables		(3,596)	(11,910)
Net increase (decrease) in other provisions		<u>(150,437)</u>	<u>(172,991)</u>
<b>Net Cash provided by (or used in) operations</b>		<u>(131,589)</u>	<u>(195,162)</u>

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

#### 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>	<p><b>Accounting Policy:</b> Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates of 0.30%</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Fees &amp; other charges</b>	<p><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.</p> <p><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.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities - Creditors and Accruals</b>	<p><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.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Interest Bearing Borrowings</b>	<p><b>Accounting Policy:</b> Carried at the principal amounts. Interest is charged as an expense as it accrues.</p> <p><b>Terms &amp; conditions:</b> secured over future revenues, borrowings are repayable (describe basis); interest is charged at a fixed rate of 3.75%</p> <p><b>Carrying amount:</b> approximates fair value.</p>

## HIGHBURY LANDFILL AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

#### Note 8 (cont) - FINANCIAL INSTRUMENTS

##### Liquidity Analysis

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<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>
2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<b>Financial Assets</b>					
Cash & Equivalents	65,246	-	-	65,246	65,246
Receivables	35,295	-	-	35,295	35,295
<b>Total</b>	<b>100,541</b>	<b>-</b>	<b>-</b>	<b>100,541</b>	<b>100,541</b>
<b>Financial Liabilities</b>					
Payables	13,329	-	-	13,329	13,329
Current Borrowings	32,265	-	-	32,265	25,580
Non-Current Borrowings	-	161,325	16,123	177,448	159,015
<b>Total</b>	<b>45,594</b>	<b>161,325</b>	<b>16,123</b>	<b>223,042</b>	<b>197,924</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 2021

#### Note 9 - UNIFORM PRESENTATION OF FINANCES

	2021 \$	2020 \$
Income	410,163	22,099
Expenses	<u>(34,709)</u>	<u>(141,410)</u>
<b>Operating Surplus / (Deficit)</b>	<b>375,454</b>	<b>(119,311)</b>
 <b>Net Outlays on Existing Assets</b>		
Add back Depreciation, Amortisation and Impairment	<b>25,218</b>	25,218
	<u>25,218</u>	<u>25,218</u>
 <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	-	-
	<u>-</u>	<u>-</u>
 <b>Net Lending / (Borrowing) for Financial Year</b>	 <b><u>400,672</u></b>	 <b><u>(94,093)</u></b>

## **HIGBURY LANDFILL AUTHORITY**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021**

#### **Note 10 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION**

The following assets and liabilities do not qualify for recognition in the Balance Sheet but knowledge of those items is considered relevant to user of the financial report in making and evaluating decisions about the allocation of scarce resources.

The Authority is expected to construct a bio-filter in the next 3 years for the on-going post closure remediation of the Landfill site at an estimated cost of \$300,000.

**HIGHBURY LANDFILL AUTHORITY**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2021**

**Note 11 - EVENTS OCCURRING AFTER REPORTING DATE**

There were no events subsequent to 30 June 2021 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 2021

#### 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:

	2021
Contractor Payments	\$ 59,715.00
Post-employment benefits	\$ -
Long term benefits	\$ -
Termination benefits	\$ -
<b>TOTAL</b>	<b>\$ 59,715.00</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 Corporation of the Town of Walkerville	-	80,714	-	Rehabilitation of landfill site
	-	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.

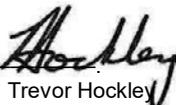
**HIGHBURY LANDFILL AUTHORITY**

**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 2021, 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: 25 September 2021

## 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 2021, 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 2021, 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 2021, 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 30<sup>th</sup> day of September 2021,  
at 214 Melbourne Street, North Adelaide

27 September 2021

Mr Trevor Hockley  
Executive Officer  
Highbury Landfill Authority  
PO Box 289  
BROOKLYN PARK SA 5032  
via email: [trevor@tjhms.com.au](mailto:trevor@tjhms.com.au)

Dear Mr Hockley,

**RE: Highbury Landfill Authority Financial Statements Year Ending 30 June 2021**

I, Chris Cowley, CEO 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



The Corporation of the Town of Walkerville

ABN 49 190 949 882

66 Walkerville Terrace, Gilberton SA 5081

PO Box 55, Walkerville SA 5081

File Number: 5.14.1.2  
Please Quote Ref: OLT202150449  
Contact Officer: Chief Executive Officer, Kiki Cristol

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)

27 September 2021

Trevor Hockley  
Executive Officer  
HIGHBURY LANDFILL AUTHORITY  
C/- PO Box 289  
Brooklyn Park, SA 5032

Via Email: [trevor@tjhms.com.au](mailto:trevor@tjhms.com.au)

Dear Mr Hockley,

RE: Local Government (Financial Management) Regulations 2011 – Regulation 22(3)

I Kiki Cristol, CEO of the Corporation of the Town of Walkerville, a 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

Kiki Cristol  
Chief Executive Officer

File Number: qA1933  
Enquiries To: Lisa Mara  
Direct Telephone: 8366 4549

28 September 2021

Mr Trevor Hockley  
Executive Officer  
Highbury Landfill Authority  
c/- PO Box 289  
BROOKLYN PARK SA 5032

Via email: [trevor@tjms.com.au](mailto:trevor@tjms.com.au)

Dear Trevor

I, Mario Barone, Chief Executive Officer 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*.

If you require any additional information regarding this matter please contact me.

Yours sincerely



Mario Barone PSM  
**CHIEF EXECUTIVE OFFICER**



**City of  
Norwood  
Payneham  
& St Peters**

175 The Parade  
Norwood SA 5067

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8366 4555

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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 2021, 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.

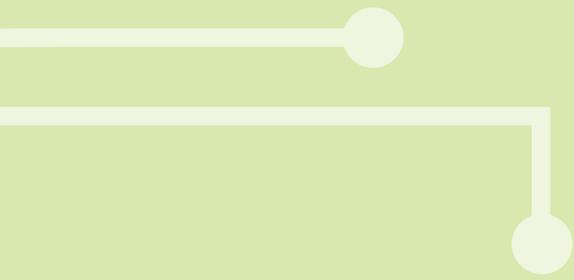
This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.



**SAMANTHA CRETEN**  
**PARTNER**

Signed on the 27<sup>th</sup> day of September 2021,  
at 214 Melbourne Street, North Adelaide, South Australia 5006





TOWN OF  WALKERVILLE

