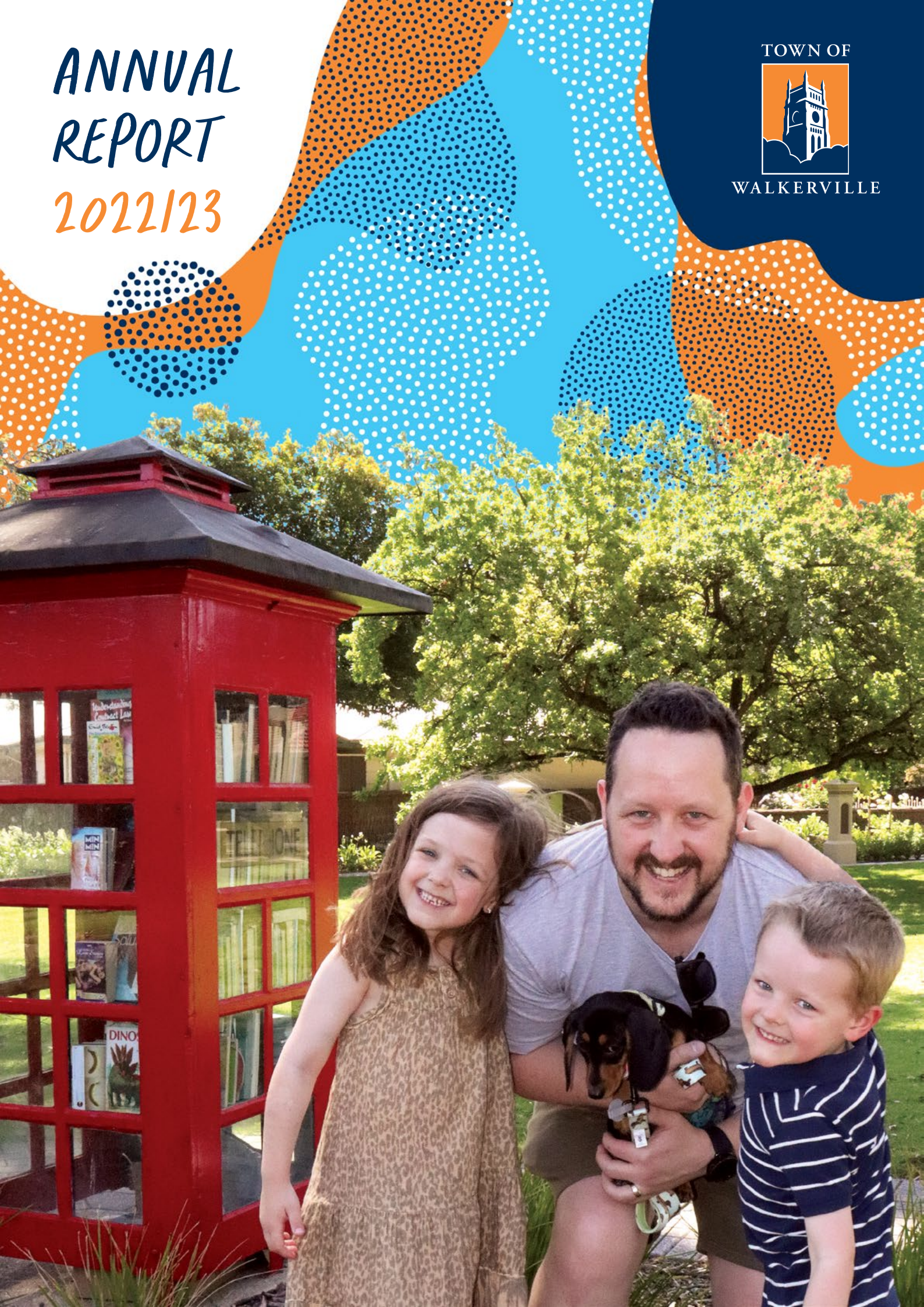


ANNUAL REPORT 2022/23

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.

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

Town of Walkerville
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 @TownOfWalkerville

 @TownOfWalkerville

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WALKERVILLAGE



OF INSTITUTE

Commercial St
Property Managers
0438 873 655

WARWICK ST
THE WATSON

Leah Grant

WALKERVILLAGE

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

The Town of Walkerville is the smallest Council in metropolitan Adelaide and covers a land area of 3.5sq km. The Township includes a total of 4,104 rateable properties and is home to more than 8,000 residents.

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

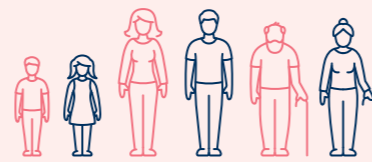
Town of Walkerville street boundaries:

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



FAMILY COMPOSITION

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



PEOPLE

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



EDUCATION

- 31.2%** Completed university or vocational education



INCOME

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



CULTURAL DIVERSITY

Ancestry

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

Country of birth

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

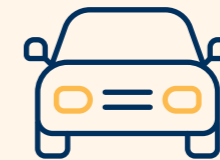
Language used at home
(other than English)

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



DWELLINGS

- 3,521** Private dwellings
- 2,089** Standalone houses
- 682** Semi-detached, row or terrace house, townhouse
- 362** one storey **322** two storey
- 393** Flat or apartment
- 219** one or two storey block
- 48** three storey block
- 0** four to eight storey block
- 122** nine+ storey block
- 4** attached to a house
- 18** Other dwellings
- 13** caravans
- 5** house or flat attached to a shop, office, etc.
- 8** Dwelling structure not stated
- 331** Unoccupied private dwellings



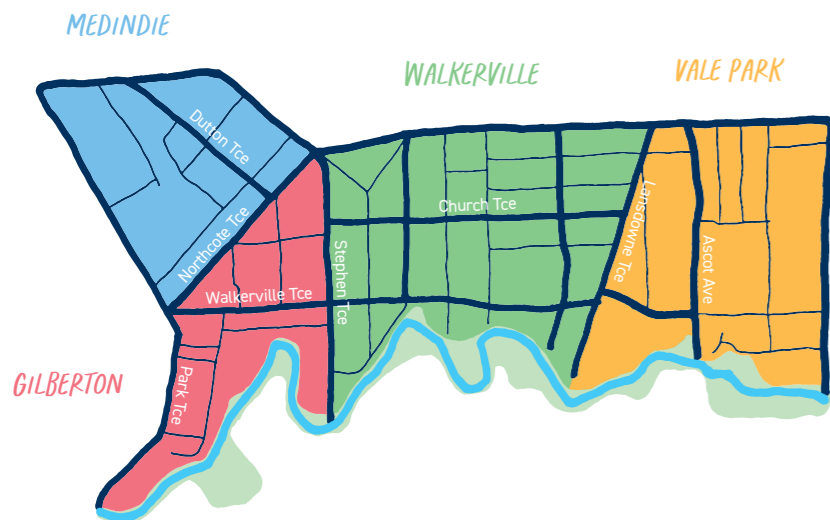
VEHICLES

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



COUNCIL

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



MESSAGE FROM THE MAYOR

As I reflect on the past financial year, I recognise the achievements and milestones made by Council in its desire for a connected and sustainable Township. Of course, during this period, there was a Local Government election, which resulted in a large turnover of the Council Members representing the Town of Walkerville. That change brought new blood to Council, new attitudes and new enthusiasm for our community and our village. The new members of Council campaigned on different platforms, and what they hoped to achieve in Council, and I am pleased that the Council is working well together to accomplish those outcomes, which will create a better Walkerville.

Many of the areas I was keen to focus on as the Mayor of Walkerville were in progression at the end of 2022/23. I am particularly looking forward to the successful delivery of the 39 Smith Street upgrade. I cannot wait to see the site return as a bustling hive of activity, bringing indoor sporting facilities back into the heart of Walkerville.

Parking and traffic issues were identified as a major concern for local residents, and the "Transport Strategy Survey" engagement process, undertaken in March, provided Council with a good understanding of the specific pain points. In the coming year, Council will consider an action plan in an effort to resolve some of the concerns. Part of this includes the consideration of a 40km/hr speed limit on appropriate streets, something I advocated for, and which has been broadly supported through the traffic consultation.

I advocated in my campaign for a weekly green waste trial and I was pleased that in June, Council supported further investigation into this proposal. The initiative is scheduled to be considered by the newly established Sustainability Committee. There are learnings we can take from other councils, as I am firmly of the view that the wheel does not need to be reinvented. Where we can learn from others, we should do so to keep Council expenses as low as possible.

Over the past financial year, the lifespan of our assets and infrastructure was at the forefront of mind for Council. Council Members resolved that individual asset management plans for roads, footpaths and stormwater would be developed and approved for community engagement in the first half of the next financial year. This will allow for clear plans to be in place for the regular repair and replacement of these assets, with Council expecting a report in November 2023.

The undergrounding of powerlines in Walkerville was also put on the agenda to be considered in 2023/24, with options to be presented to Council for consideration. This is difficult to achieve, given the cost of undergrounding, but provides many benefits and is worth investigating. I look forward to communicating with our community on the progress, as we explore the potential of underground powerlines.

In June 2023, this new Council also appointed a new Chief Executive Officer, who has a clear focus on fostering both an excellent culture and relationship between the community, Council and Administration. I look forward to seeing the impact of Andrew MacDonald as our CEO and to work with him to deliver excellent outcomes for our community.

A matter which has received considerable attention over the past few years, and continues to have my, and Council's, attention, is the redevelopment of the Walkerville Oval sporting facilities, specifically the Walkerville Bowling Club and the Walkerville Sports Club. Across the last six months, Council carefully considered both the previous decisions made around the Oval, as well as how to progress in the future. Council Members made it clear that they remained dedicated to achieving the redevelopment, though recognised there was a need to look at the project differently, whether in terms of design and/or timing, in order for it to be delivered in the best way for everyone within the Township of Walkerville.

Lastly, I was very pleased that in the midst of significant increases to the cost of living, Council's focus was on keeping its rate rise below inflation.

During the period since I was elected as Mayor, I took the opportunity to meet with the principals of the five local schools, as well as presidents of the local sporting clubs and many other community groups. I am keen to both establish new relationships and support existing networks with the groups within our community, to make us stronger and more resilient as we balance the demands of our busy lives.

As always, my focus is on 'Community First' and so if there are any matters of concern, please do not hesitate to contact me.



Melissa Jones

Melissa Jones
Mayor of the
Town of Walkerville



COUNCIL MEMBER REFLECTIONS

Councillor Jay Allanson



As I reflect on my first financial year as a Council Member of the Town of Walkerville, I reflect on a journey marked by challenges, growth and impactful achievements that undoubtedly made it one of my most rewarding periods.

Navigating the transition into this new role alongside fellow councillors, many of whom are also new to the elected body, has been a great learning experience. Balancing my responsibilities as a Council Member with my ongoing commitment to multiple sections within SAPOL has presented a fantastic challenge that I've embraced wholeheartedly.

Throughout the year, my focus has been on propelling Walkerville forward, ensuring its progress and advocating for initiatives that elevate our community. Key areas of emphasis have included budget management, enhancing road safety, enriching Town events, embracing technological advancements and promoting overall sustainability.

One of the highlights of this year has been my active participation in various capacities, such as my involvement on the Eastern Health Authority Board and East Waste, as well as taking on the responsibility as a Committee Member for the Walkerville CEO Performance Review Committee, which have all equally allowed me to contribute meaningfully to decisions that impact the community.

I look forward to welcoming our new CEO, Mr Andrew MacDonald, to the Walkerville family in the 2023/24 financial year. His wealth of experience from previous CEO roles promises to be an asset, and I'm eager to witness the positive impact he will undoubtedly bring to our community.

Sustainability has been a central theme of our Council's progress. Establishing a dedicated Sustainability Committee is a significant step forward as we explore innovative ways to manage waste, with a particular focus on the increased utilisation of FOGO (Food Organic & Green Organic) bins. This direction aligns with our commitment to a greener and more sustainable future.

The redevelopment projects for 39 Smith Street (YMCA) and Walkerville Oval have been a challenging, yet exciting, endeavour. With prudent budget management and the support of our new CEO, I am enthusiastic about driving these flagship projects forward.

I express my gratitude to the Township, my fellow Council Members and the Council Administration – with a special mention to Acting CEO Scott Reardon – for their support and dedication throughout my first year and ongoing service to our community.

Looking ahead to the 2023/2024 year, I am eager to explore new avenues, tackle fresh challenges and work together to make the Town of Walkerville an even more vibrant and prosperous place.

Councillor Aman Kaur



As a member of Council, I am incredibly proud of our beautiful suburbs and grateful for the continuous support from our community. In my first year on Council, I have been privileged to witness the dedication and passion of our residents. Your input and feedback have been invaluable in shaping our projects and initiatives, and I thank you for your engagement.

The progress we have made in Walkerville from November 2022 to June 2023 has been remarkable. Our commitment to responsible budgeting allowed us to keep the 2023/24 rates increase to a modest 6.9%, ensuring we can continue providing essential services, while undertaking significant projects that benefit the entire community. Our focus on the revitalisation of 39 Smith Street and the Walkerville Oval redevelopment has been at the forefront of our endeavours. We are diligently working to finalise the design of 39 Smith Street, taking into account community needs and accessibility standards, thanks to the support from the State Government. As for the Walkerville Oval redevelopment, we are in the tendering process and expect to break ground in 2024, bringing a transformative community facility to life.

We actively listened to our residents' thoughts and feedback on pedestrian safety, footpath networks, traffic and roads, through the Transport Strategy Survey, helping us to shape our future Transport Strategy and prioritise initiatives that enhance safety and connectivity throughout the Township. Moreover, we are dedicated to maintaining our infrastructure at its best, and the \$400,000 streetscape upgrade of Alfred Street in Walkerville highlights this dedication, marking another successful project. The addition of a new one-way plaza streetscape, parking bays and drainage upgrades has significantly improved the overall environment and experience for pedestrians and motorists alike. These improvements contribute to a safer and more enjoyable environment for everyone in Walkerville.

Our Town of Walkerville is a vibrant and diverse community, and I take immense pride in fostering an inclusive environment where everyone's voices are heard and respected. As a woman in Council and the first Sikh Punjabi woman to hold this position, I am deeply honoured and excited to embrace cultural diversity in our community. It has been an incredible journey and I feel grateful for the opportunity to represent and advocate for the needs of all residents, regardless of their backgrounds.

I firmly believe that our diversity is our strength, and by celebrating our differences, we can foster unity and build a stronger, more resilient community. I am proud to be part of a council that embraces these values, and I look forward to achieving even more together in the coming years.

Your engagement and passion for Walkerville drives us to continue striving for excellence.

Councillor James Nenke



A significant focus of mine since being elected in 2018 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.

During the last term of Council, Administration acquired a new Asset Management system and Geographic Information System, increased its focus on data capture, and made budget investment decisions on the state of our major infrastructure and the associated service levels expected by our community.

In March 2023, my motion was carried directing Administration to deliver individual Asset Management Plans for each asset class; particularly roads, footpaths and stormwater. These plans are a legislative requirement under the Local Government Act, and will inform our Long Term Financial Plan of the future capital works required to deliver and maintain the services expected by our community. The plans will further identify the operational expenditure required to maintain these services.

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

Finally, having secured a new CEO, I am excited to recommence and progress some of our larger projects.

Councillor Steven Rypp



The past year has certainly flown by! Thank you to those who have taken the time to speak with me both during and after the Council election period. It has been an honour and a privilege to advocate on your behalf and represent you on the Town of Walkerville Council.

I've enjoyed getting to know and work with my colleagues as a team (Councillors and staff), especially to go through, consult on and approve the Council's first Annual Business Plan and Budget for this term.

Some of the recent achievements and highlights include:

- a decision being made on 39 Smith Street (former YMCA site) to progress this site with a refurbishment upgrade;
- community engagement through the Transport Strategy Survey, which included feedback from residents about changing the speed limit to 40km/h on eligible Council roads in the Township; and
- delivering streetscape upgrades at Ascot Avenue, Vale Park and Alfred Street, Walkerville.

Another recent highlight for me was being part of the CEO Performance Review Committee, where we went through the recruitment process to hire our new CEO. After many outstanding applications and a high calibre of candidates to interview, we are excited about the appointment of our new CEO, Andrew MacDonald. Andrew brings a wealth of Local Government experience to the Town of Walkerville and we look forward to working with Andrew when he commences in the role in September. Thank you to Scott Reardon, who has been the Town of Walkerville Acting Chief Executive Officer for the past 18 months, for his leadership, support and guidance.

Over the next 12 months, some of the main areas of focus for our Council will be on the 39 Smith Street upgrade, the Walkerville Oval redevelopment, Stage 2 of the Transport Strategy Survey, and a consultant report regarding the feasibility of further undergrounding powerlines in the Township.

I encourage you to continue to have your say and let me know what is most important to you, so I can best represent you on the Council. Please keep in touch and let me know if you have further ideas that you would like raised with Council. I look forward to hearing from you.



COUNCIL MEMBER REFLECTIONS

Councillor Liz Trotter



I am honoured to reflect on my time as a Council Member since my election in November 2022. It has been a period marked by dedication, collaboration and a profound commitment to serving the best interests of our wonderful Town.

My roles in various committees have enriched my journey, each contributing to the multifaceted progress of Walkerville. As a member of the CEO Performance Review Committee, I have been privileged to play a role in evaluating and enhancing our administrative leadership. Particularly the appointment of our new CEO, Andrew MacDonald. His leadership and commitment to a "One Team" approach will invigorate and redefine our path forward.

Taking on the role of Deputy Mayor has been an incredible opportunity to contribute to the strategic direction of our Town. Assisting Mayor Melissa Jones in decision-making, representing our community at events and engaging with residents, have deepened my understanding of your needs. I have found embracing challenges and celebrating successes rewarding while striving for a more vibrant, inclusive and united Walkerville.

I am incredibly excited to chair the Walkerville Community Committee, our new community group. Collaborating with fellow members, we have started to organise events around your Town by returning the Miniature Christmas Pageant in honour of Peter Golding, who brought Christmas alive with his amazing floats. I would love to hear your thoughts on what events reflect the values and diversity that make Walkerville unique.

As a member of the Audit Committee, I have upheld the importance of financial stewardship and transparency. Ensuring the responsible management of our resources has been a fundamental aspect of preserving your trust in us. By critically evaluating financial practices, risk management and compliance, we have worked to safeguard the financial health of Walkerville and secure a stable future.

The journey so far has been one of growth, both individually and as a community. Every interaction, discussion and decision has reaffirmed my belief in the power of local governance to shape positive change. I am deeply grateful for the trust you have bestowed upon me and my fellow Council Members. Your engagement, feedback and shared passion have been pivotal in guiding our efforts.

As we look ahead, I am committed to continuing our collective journey towards an even brighter future for Walkerville. Your voices remain essential and I encourage you to stay engaged, voice your concerns and celebrate your successes. Together, we can ensure that Walkerville thrives as a place where everyone feels a sense of pride and belonging.

Councillor Anthony Vanstone



It has been an interesting experience returning to the Walkerville Council after an absence of nearly 40 years. Some things have changed dramatically. Others, not at all.

One of the most noticeable changes is that Local Government no longer has significant control over planning matters. The Planning and Design Code has replaced the *Development Act 1993*.

In urban areas, planning matters, depending on their nature, are decided by an Assessment Manager, Assessment Panel, State Planning Commission, Accredited Professional or the Minister for Planning. It remains to be seen if this is an improvement on the previous scheme.

Something that has not changed is that the Town of Walkerville continues to be under threat of amalgamation. Council must ensure that the Town is administered efficiently and effectively. This is our best protection against a forced amalgamation.

The two most significant challenges for Council are the redevelopment of the Walkerville Sports Club and the Walkerville Bowling Club. The massive increase in building costs has made this more difficult.

I am pleased that the renewal of 39 Smith Street is in train. You may rest assured that Council is working hard to ensure a satisfactory outcome in relation to the Sports Club and the Bowling Club premises.

Finally, thank you to all the Council staff for their advice and assistance. A special debt of gratitude is due to Scott Reardon for taking over as acting CEO for the past 18 months.

Councillor James Williams



Frustrating is probably the best way to sum up the past 12 months (and probably longer), in that Council has been unable to deliver on its major projects for many reasons.

However, after a long time in business, sport and as a Councillor within Walkerville, optimism is my over-riding feeling.

Optimistic that with a new Council and a fresh start, we can collectively and collaboratively deliver on the community's needs and budget by listening to residents, ratepayers, visitors and the extended community around issues such as:

- parking and parking infringements;
- public safety;
- strategic projects;
- commercial precincts; and
- response times.

Our new Mayor Melissa Jones has been very active in this area and the formation of an all-inclusive Walkerville Community Committee will be an excellent opportunity for feedback directly to Council.

With a largely new Council, the first few months have focussed on training, but in the next six months, I hope to see some goals being kicked.

Supporting community events, including Remembrance Day, ANZAC Day and the Walkerville Rotary Art Show, remain an important part of Council's focus, along with some new initiatives to bring the community together.

I would encourage residents to visit the website at www.walkerville.sa.gov.au and subscribe to our Weekly Round Up email at www.walkerville.sa.gov.au/community/weeklyroundup to stay informed on everything "Walkerville".

Councillor John Zeppel



Thank you for your support in the November 2022 election. I consider it a privilege and an honour to be able to represent the residents of the Town of Walkerville as one of the eight area Councillors. Being a first-time Councillor, it has been a busy, yet enjoyable, time becoming familiar with the processes and procedures that govern the functions of the Council. During the election campaign, I had the opportunity to get to know many of the people who nominated for election – most of whom were successful in being elected. While seven of the nine Council members are new to this council, I have found that we work very well together and bring a significant depth and breadth of knowledge and experience to the body of Council Members.

The first seven months have been very much about learning – learning about how Local Government operates and learning about what has been in progress prior to the election – especially the major projects. Over this time, I have been able to attend 55 events – which include: Ordinary Council meetings, special Council meetings, committee meetings, briefing sessions, mandatory training sessions, citizenship ceremonies, award ceremonies, community drop-in sessions and public meetings.

There have been many highlights, and it has been a privilege and honour to be able to attend:

- the January and June citizenship ceremonies;
- the ANZAC Day Dawn Service;
- the ANZAC Day gunfire breakfast at the RSL clubrooms;
- the Annual Volunteer of the Year Awards;
- both community drop-in sessions of the Transport Strategy Survey;
- the Walkerville Primary School excursion to Council;
- the KESAB waste bus tour; and
- the Annual Business Plan public meeting.

I am a member of these four Council Committees:

- CEO's Performance Review Committee;
- Council Assessment Panel;
- Walkerville Community Committee; and
- Sustainability Committee.

All of the Council committees are vital to the running of the Council and I have enjoyed the opportunity to be able to contribute to these. The Sustainability Committee is a new committee to look at the current social and environmental challenges facing the Town of Walkerville area, as well as to consider how to address these issues into the future. As part of the responsibility of the CEO's Performance Review Committee, it has been a privilege to be involved with the recruitment of the new Chief Executive Officer, Andrew MacDonald.

Thanks to Mayor Melissa Jones, fellow Councillors, Acting Chief Executive Officer Scott Reardon and all staff for your help and support during this time.



MESSAGE FROM THE ACTING CEO

I was asked by a colleague to summarise the 2022/23 year in one word.

“Well, that’s an interesting question” – was my first thought.

Upon reflection, it was impossible to list just one. Through a year of many unknowns and in consideration of some big-ticket items, four key words came to mind when thinking about the past 12 months in my role as Acting Chief:

1. **Thought-provoking.**
2. **Dynamic.**
3. **Reflective.**
4. **Grateful.**

From the completion of the state-of-the-art Alfred Street “Greener Gateway” project and a reinvigorated focus on environmental sustainability within the Township, to saying farewell to one Council and welcoming a new one – there have been many changes and highlights across the past year, which have positively impacted both our community and Administration.

As a Council, we have had to deep dive into major projects – including the Walkerville Oval redevelopment and 39 Smith Street refurbishment – with a fresh lens and new ideas.

Public Consultation was at the forefront in 2022/23 and we continued to offer a range of engaging models for consultation. Council completed three major engagement opportunities using several techniques – from traditional letterbox drops and hard copy surveys to target specific community groups, to Your Say Walkerville and QR codes on streetscape corflutes – which had excellent feedback from the community. The Community Survey, Transport Strategy Survey and Library Survey all provided invaluable insight into almost every function of Council as a whole. This will in turn shape the future decision-making of the current Council.

In addition, the local road and footpath network was a key issue for the community. In 2022/23, we completed a successful road reseal program – including Smith Street and

Warwick Street in Walkerville, and Stewart Avenue, Cambridge Street, Redford Street and Wilpena Avenue in Vale Park. Traffic and pedestrian issues were also a focus for Council over the past 12 months and specific issues were identified as part of the 2023 Transport Strategy Survey. This feedback was being workshopped with traffic consultants at the end of 2022/23 and would help shape an action plan for the coming year. In addition, the Assets & Infrastructure team will further progress this area with individualised asset management plans for roads, footpaths and stormwater, scheduled to be completed next year.

Other major successes included:

- transforming Alfred Street into a green “avenue”, connecting Walkerville Terrace to the oval precinct. The project used modern and sustainable methods to improve stormwater management, increase green canopy cover and turn the road into a one-way street;
- completing a \$140,000 Crawford Reserve upgrade with telephone box book library, disability-compliant pathways and a barbecue area;
- understanding the community’s level of satisfaction with Council as part of the 2023 Community Survey, which provided valuable insights into understanding where residents stand on important issues, as well as assist in future planning and decision-making by Council;
- installing more than 15 heritage plaques across the Township to recognise and showcase the value of both Local and State heritage-listed places that contribute to the historic character of the Town of Walkerville; and
- becoming more inclusive with the implementation of UserWay – an online accessibility tool, that benefits people living with disability, older people, and people with culturally and linguistically diverse backgrounds. This vastly improved Council’s accessibility score for the Town of Walkerville website and Your Say Walkerville website from under 50% to 96% – greatly enhancing the user experience for those living with disability.

The 2022/23 year also marked the beginning of a new Council’s four-year term. I would like to take this opportunity to sincerely thank Mayor Melissa Jones, Deputy Mayor Liz Trotter, Councillors Jay Allanson, Aman Kaur, James Nenke, Steven Rypp, Anthony Vanstone, James Williams and John Zeppel, for their commitment to the community within the Town of Walkerville.

Both Council Members and the community should be proud of what was achieved, and to call the Town of Walkerville home. This “village” is truly a wonderful place to live, work, study, visit and play.

The key takeaway for me as my reign as Acting CEO comes to a conclusion, is that Walkerville – as the smallest Council in inner metropolitan Adelaide – punches well above its weight. We constantly re-evaluate and review how we manage and deliver services, as well as investigate opportunities to collaborate and share resources with other councils to enable us to remain independent.

I look back at the matters carefully considered throughout the year, along with the milestones achieved, and feel proud of both Council and Administration for getting us to where we are today.

I wish to thank the Town of Walkerville for their support through the transition period and I look ahead fondly on the year to come as we welcome new CEO Andrew MacDonald into our “Walkervillage”.




Scott Reardon
Acting Chief
Executive Officer



“THIS “VILLAGE”
IS TRULY A WONDERFUL
PLACE TO LIVE, WORK,
STUDY, VISIT
AND PLAY.”

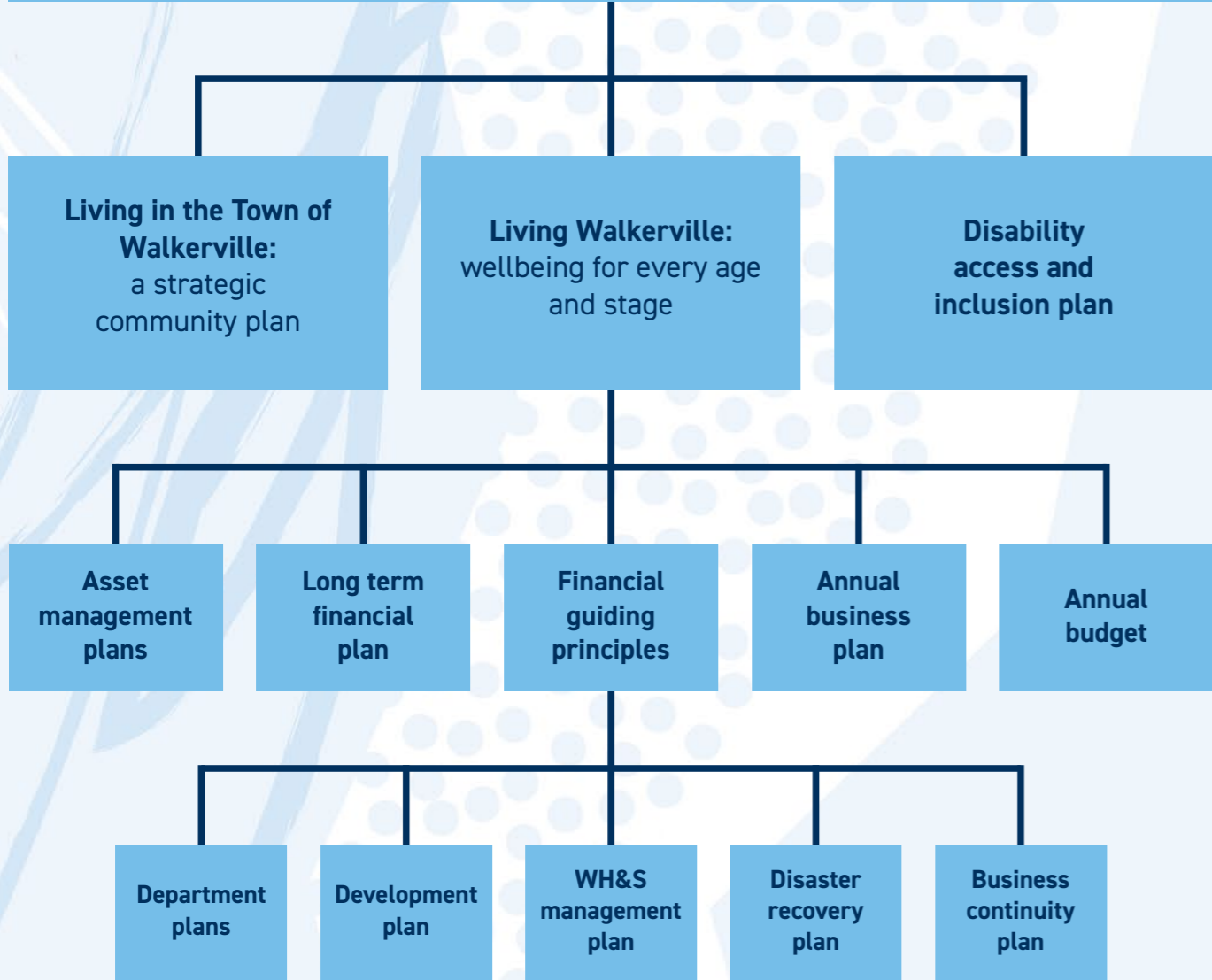


STRATEGIC PLAN UPDATES



COUNCIL'S STRATEGIC FRAMEWORK

A connected community: the Town of Walkerville urban master plan



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

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

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

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

The 2020–2024 Strategic Plan sets out the direction and aspirations of Council. Driving strong policy, creating sustainability, securing the wellbeing for all and delivering outcomes in the Town of Walkerville are key tactics which formulate the overarching strategy. This plan provides a framework for decisions about infrastructure investment, assets, community and corporate services. The basis behind this vision is to build a resilient Township for future generations. This plan grew out of the 2016-2020 Living in the Town of Walkerville: a strategic community plan.

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

Places and spaces:

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

Safety:

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

Mobility and movement:

provide easy traffic and pedestrian movement throughout the town.

Assets:

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

Heritage:

protect and maintain the unique history of the township and its buildings.

Economy:

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

Leadership:

a responsible and influential Local Government organisation.

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



PILLAR: PLACES AND SPACES

Objective:

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

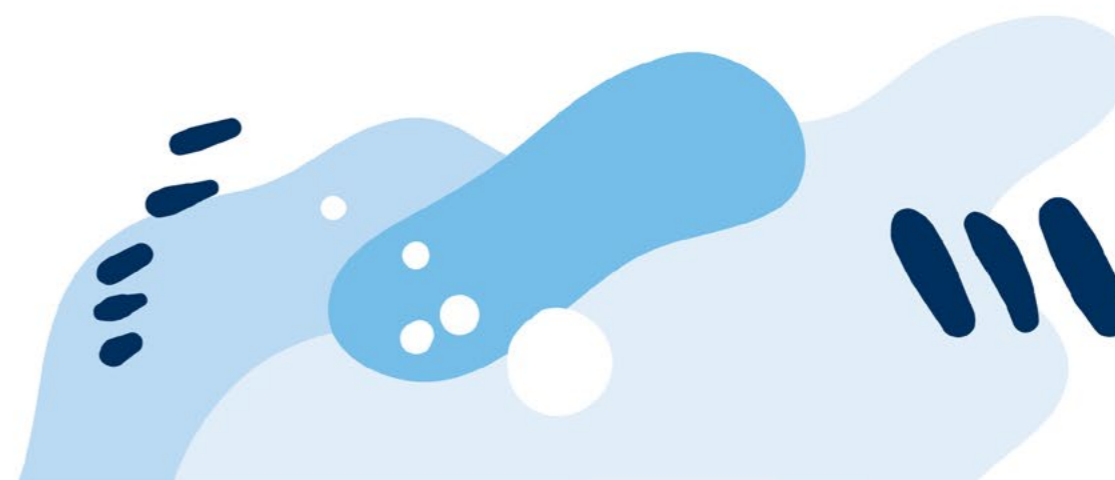
Desired outcome	Action	Progress	Due date
Public space amenities are improved, providing a variety of active and passive public infrastructure	• Hamilton Reserve upgraded	Completed	December 2021
	• Tennis courts upgraded	Completed	October 2021
	• Public toilets at Willow Bend upgraded	Completed	October 2021
	• New public toilet installed at Hamilton Reserve	Completed	January 2022
Areas of planted visual amenity are developed to complement the village appeal	• Levi Park (western end) landscaping upgraded	Completed	August 2021
	• Willow Bend tennis court landscaping upgraded	Completed	April 2022
	• Smith Street / North East Road pocket reserve upgraded, including public art	Completed	December 2020
Use of public space is encouraged for cultural activities to stimulate social cohesion	• Promote use of open space to community groups and sports clubs	Ongoing	2020-2024
	• Utilise Levi Park for Christmas Fair	Ongoing	November each year
	• Hold a Citizenship Ceremony on Australia Day (revised from initial action of "Utilise Mary P Harris for Citizenship Ceremony on Australia Day" due to the 28 November 2022 Council resolution – CNC129/22-23 – to move the ceremony to the Town Hall)	Completed	January each year
People-oriented activities at key town precincts are promoted and encouraged	• Applications received from community groups to hold people-oriented activities are supported	Ongoing	2020-2024
	• People-oriented activities are widely promoted in <i>About Town</i> , <i>Weekly Round Up</i> , social media and on Council's website	Ongoing	2020-2024
Public Art Strategy is developed and implemented	• Public Art Strategy is developed and endorsed by Council, following public consultation	Completed	July 2020
	• Public art is progressively implemented as opportunities and funding is made available	Ongoing	2020-2024
	• Public art is installed at Smith Street / North East Road pocket reserve	Completed	December 2020
Signage and wayfinding to amenities and places of interest across the town are expanded	• Signage and wayfinding to places of interest are identified, endorsed and funding allocated in the Annual Budget	Ongoing	To be considered as part of Annual Budget

PILLAR: SAFETY

Objective:

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

Desired outcome	Action	Progress	Due date
Lighting is improved throughout the Township	• Streets and areas requiring improved lighting are identified and included in the Annual Budget	Ongoing	To be considered as part of Annual Budget
Outdoor activity is encouraged and provided for	• Outdoor infrastructure is delivered in line with the <i>Long Term Financial Plan</i> and <i>Asset Management Plans</i>	Ongoing	To be considered as part of Annual Budget
Programs that target socially isolated or vulnerable groups are introduced	• Programs are identified and included in Cultivate5081 in line with Council's Wellbeing Strategy	Ongoing	To be considered as part of Annual Budget
Activities for teenagers and support for vulnerable groups are provided	• Programs are identified and included in Cultivate5081 in line with Council's Wellbeing Strategy	Ongoing	To be considered as part of Annual Budget
Collaboration with key stakeholders to identify and respond to crime, fear of crime and anti-social behaviour	• Regular meetings held throughout the year with representatives of SAPOL and SAHA	Ongoing	2020-2024
	• Initiatives identified in response are funded through community grants, sponsorships, MOUs, grant funding and/or included in Council's Annual Budget	Ongoing	To be considered as part of Annual Budget



PILLAR: MOBILITY AND MOVEMENT

Objective:

Provide easy traffic and pedestrian movement throughout the town.

Desired outcome	Action	Progress	Due date
Traffic flow and road user behaviour are improved through targeted education programs and activities in partnership and collaboration with key stakeholders	<ul style="list-style-type: none"> Education and communication program aligned to local area traffic plans 	Ongoing	2020-2024
Road and footpath conditions are improved through safety audits, design, construction and management of local roads and footpaths	<ul style="list-style-type: none"> Road and footpath condition ratings are assessed via Assetic and reviewed annually 	Ongoing (condition audit completed in 2022)	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"> In collaboration with LGA, advocate State Government to improve the wider transport network and in particular manage traffic flows along Stephen Terrace and Ascot Avenue 	Ongoing (<i>Transport Strategy 2022-24</i>)	2020-2024
Traffic flow and road user behaviour is improved through enforcement of legislation and Council Policy	<ul style="list-style-type: none"> Traffic restrictions actively enforced by Community Safety Officer(s) 	Ongoing	2020-2024
	<ul style="list-style-type: none"> Community is informed of changes to local area traffic management plans / restrictions via flyers, <i>About Town</i> and <i>Weekly Round Up</i> 	Ongoing (stage one of the Transport Strategy completed in 2022/23)	2020-2024
	<ul style="list-style-type: none"> Council provided with quarterly report on traffic enforcement activity 	Abandoned	Council are provided with a general community services quarterly snapshot
Pedestrian-friendly areas are designed and developed	<ul style="list-style-type: none"> Hamilton Reserve is upgraded to allow for passive and active recreation 	Completed	December 2021
	<ul style="list-style-type: none"> Public areas identified for installation of park benches, barbecues, shelters and street furniture 	Ongoing (park benches, barbecue and shelters installed at Crawford Reserve in 2022/23)	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"> Interconnected networks are identified, designed and factored into the <i>Long Term Financial Plan</i> 	Ongoing	2020-2024
	<ul style="list-style-type: none"> Grant funding is sourced to offset costs 	Ongoing	As funding opportunities are available

PILLAR: ASSETS

Objective:

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

Desired outcome	Action	Progress	Due date
Physical and social infrastructure that match community demographics are promoted	<ul style="list-style-type: none"> Walkable Walkerville Map developed and promoted 	Completed	August 2020
	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 (footpaths and roads condition audit completed in 2022)	2020-2024
Asset Management Plans are reviewed annually	<ul style="list-style-type: none"> Asset Management Plans are reviewed annually as part of the Annual Budget 	Ongoing (new Asset Management Plans scheduled to be delivered in 2023/24)	To be considered as part of Annual Budget
Long term financial plans accurately represent the true cost of maintaining Council owned infrastructure	<ul style="list-style-type: none"> Valuations of assets are undertaken annually and incorporated into the <i>Long Term Financial Plan</i> 	Ongoing (revaluations of all assets planned for 2023/24)	To be considered as part of Annual Budget
Natural landscape environments are managed	<ul style="list-style-type: none"> Landscape maintenance program reviewed and updated every year 	Ongoing	Annually
Council's infrastructure services are provided in an economically optimal manner	<ul style="list-style-type: none"> Asset Management Plans are reviewed annually as part of the Annual Budget 	Ongoing	Annually
	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Walkerville Oval precinct is redeveloped in response to community requirements and needs 	Ongoing	Completion date yet to be confirmed at the time of reporting
New assets are assessed against whole of life cycle costs and the ability to fund new services.	<ul style="list-style-type: none"> Asset Management Plans are reviewed annually as part of the Annual Budget process 	Ongoing	2020-2024
	<ul style="list-style-type: none"> 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"> Signs are upgraded / replaced in line with Council's related policies 	Ongoing	To be considered as part of Annual Budget
We celebrate the diverse heritage of our community	<ul style="list-style-type: none"> Each year an event / program is held for History Week 	Completed: History Festival • Walkerville Wesleyan Cemetery tours: two in May 2022 • "Activism Now" banner display • History Talk: Swanscombe a historic home in Walkerville • History-themed author talk, Thomas Murrell	Annually
We promote and encourage the conservation of our heritage buildings and places	<ul style="list-style-type: none"> Heritage Plaque Fund established annually 	Completed	Council covered costs for heritage plaques to be installed in 2022/23 by an experienced stone mason engaged by Council
Heritage Conservation Funding Grants are made available	<ul style="list-style-type: none"> Heritage Management Policy is adopted 	Completed	November 2020 (reviewed in April 2023)
We recognise our heritage through our Heritage Plaques Scheme	<ul style="list-style-type: none"> Heritage Plaques and Associated Funding Policy reviewed and updated by Council <p>NB: Council merged its Heritage Plaques Fund Policy and Heritage Plaques Policy into a single consolidated policy called Heritage Plaques and Associated Funding Policy</p>	Ongoing	May 2022 (scheduled for review in May 2024)
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"> Records of heritage are digitised Walking Trail landmarks are identified and signage markers are installed 	Ongoing Completed	2020-2024 September 2021

PILLAR: ECONOMY

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

Desired outcome	Action	Progress	Due date
Support and encourage business growth	<ul style="list-style-type: none"> Continue to fund, support and participate in Propel SA with City of Burnside and Campbelltown City Council 	Ongoing	Funding included in Annual Budget
Collaborate with like-minded Councils and organisations to promote the eastern region economy	<ul style="list-style-type: none"> Continue to support and participate in the Eastern Region Alliance Economic Development Group with City of Burnside, Campbelltown City Council, City of Prospect, City of Unley and City of Norwood, Payneham & St Peters 	Ongoing	2020-2024
Respond and adapt to business needs	<ul style="list-style-type: none"> Undertake survey of businesses to understand business needs 	Completed	March 2021
Reduce the cost of compliance as much as possible	<ul style="list-style-type: none"> Review Fees & Charges Schedule each year to ensure fair and equitable assignment of costs 	Ongoing	Annually
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"> Provide pre-lodgement advice to private owners in order to identify critical issues early, while working collectively to achieve built form outcomes Develop guidance notes to assist private owners on developments that may be affected by known 'perched water table', subject to a Council-funded consultant study 	Ongoing with all new developments Abandoned due to the new Planning and Design Code, as Council limits preliminary advice on policy matters that are covered by the State Government's Code	2020-2024 N/A
Provide business grants	<ul style="list-style-type: none"> Business Grant Policy & Guidelines developed and endorsed by Council Annual Business Grants implemented as part of Annual Budget 	Abandoned in 2022/23 due to budget constraints Abandoned in 2022/23 due to budget constraints	ERA Economic Development Group to appoint a part-time Business Support Officer in 2023/24 and expected to consider grants To be considered as part of the next Annual Budget process
Host an annual business day in collaboration with key stakeholders	<ul style="list-style-type: none"> Survey businesses to determine what assistance / support they require of Council Hold Business Day event in association with Propel SA 	Completed Completed	October 2021 Annual business networking events across the ERA region
Encourage businesses to better utilise the public realm	<ul style="list-style-type: none"> Promote use of public realm in <i>About Town</i>, <i>Weekly Round Up</i> and Council's website 	Ongoing	2020-2024
Digital-based business attraction and retention scheme is developed and implemented	<ul style="list-style-type: none"> Digital Economy Strategy developed and adopted by Council 	Abandoned in 2022/23 due to budget constraints	Council did not have the budget to pursue this strategy

PILLAR: LEADERSHIP

Objective:
A responsible and influential Local Government organisation.

Desired outcome	Action	Progress	Due date
Seek out shared-services opportunities	• Administration actively identifies and pursues shared-service models and opportunities are presented	Ongoing	Annually
Promote accountable and transparent management of Council's finances and governance	• All financial and non-financial policies are reviewed as determined by each respective policy	Ongoing	Annually
	• Internal control audits are in place, implemented and undertaken annually	Ongoing	Annually
Flexible and adaptable in our decision making	• Decisions are evidence-based and in line with Council policies, procedures and legislation	Ongoing	2020-2024
	• Council Agendas and Minutes appear on Council's website	Ongoing	Annually
	• Complaint handling policies are implemented and available to the community via Council's website	Ongoing	2020-2024
Support and advocate on behalf of community groups	• Community groups are surveyed biennially to ascertain their requirements and needs	Completed	Community Survey completed from March to April 2023
Maintain and regularly review an equitable property rating framework	• Rating framework reviewed annually as part of Annual Budget	Ongoing	Annually
	• Rating Policy is reviewed and adopted by Council as part of Annual Budget	Ongoing	Annually
Maintain and regularly review equitable fees and charges of Council services	• Fees & Charges Schedule is reviewed and adopted by Council as part of Annual Budget	Ongoing	Annually
Represent and promote the needs, interests and aspirations of the community	• Undertake community surveys biennially to ascertain community needs	Completed	Community Survey completed from March to April 2023
	• 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	Ongoing	2020-2024
	• Undertake analysis of past and current crime statistics to determine trends and migration patterns for preventative initiatives	Ongoing	2020-2024
	• Develop a Safer City Strategy	Abandoned in 2022/23 due to budget constraints	Council did not have the budget to pursue this strategy and the crime statistics indicate there is low need
	• Pursue grant funding to implement Safer City initiatives	Ongoing	As funding opportunities are available

Desired outcome	Action	Progress	Due date
Position the Town of Walkerville as a centre for excellence in Local Government	• Walkerville Council staff are represented on relevant State Government and / or Agency Committees that deal with Local Government issues	Ongoing	2020-2024
Develop strategies to encourage the community to participate in consultation activities	• Implement a communication method for each level of consultation	Completed	Engagement methods followed in 2022/23
	• Small to medium consultation: soft targeting with avenues including the <i>Weekly Round Up</i> and social media channels;		
	• 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; and		
	• All consultation were known in advance: notification through <i>About Town</i> newsletter		
Develop ecologically sustainable initiatives that contribute to better use and management of waste, energy and water	• Identify and install Water Sensitive Urban Design systems (WSUDs) as a part of the capital program	Completed	WSUDs installed as part of the Alfred Street upgrade in 2022/23
	• Install energy generation (solar panels) systems on Council-owned assets to ensure green star energy rating	Ongoing (solar panels scheduled for investigation in 2023/24)	2020-2024
	• Develop initiatives for better management of Council's waste diversion via East Waste	Ongoing (FOGO Trial business case initiated and consultation scheduled for 2023/24)	2020-2024
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 (Resilient East Adaption Plan due for renewal in 2025)	2020-2024

STRATEGIC COMMUNITY PLAN: SNAPSHOT

From the 83 actions across seven key pillars:

77 (92.77%) actions were completed or ongoing initiatives that would be continued throughout the Strategic Plan until 2024.

6 (7.23%) were abandoned in 2022/23 due to differing reasons, such as budget constraints or commencement scheduled for the 2023/24 financial year.

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

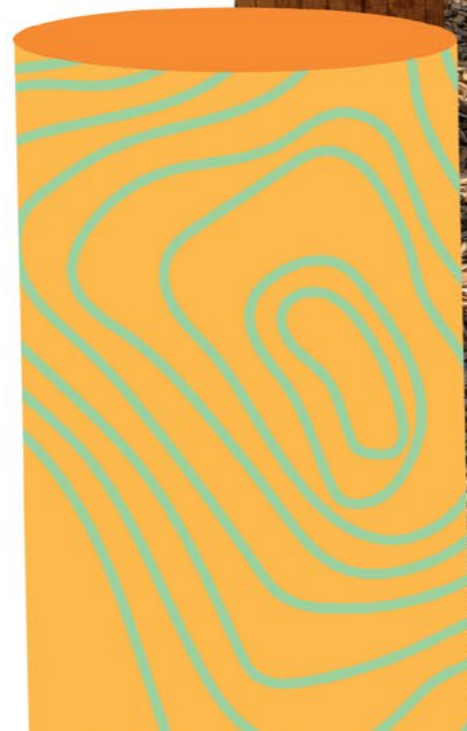
Theme 5:
mental health

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.



THEME: YOUNG PEOPLE 0-25

Initiative	Desired outcome	2022/23 Achievements
Supporting positive health outcomes for babies	<ul style="list-style-type: none"> Families have access to Eastern Health Authority (EHA) services, such as immunisation clinics 	<ul style="list-style-type: none"> EHA immunisation services were promoted and used by the community
Supporting early childhood development	<ul style="list-style-type: none"> Families have access to a range of development opportunities that encourage social interaction and early learning skills 	<ul style="list-style-type: none"> Regular children's programs were reviewed, reinvigorated and renamed to meet current community needs and feedback – "Wiggle, Giggle, Bubbles", "Ready, Steady, Learn" and "LEGO Club" A new four-week program "Little Bang Discovery Club" was introduced in March 2023 to teach children the basics of science. A range of one-off events for children and carers were delivered, including three events for Science Week in August 2022, Book Week in August 2022, Summer Reading Club over the school holidays and National Simultaneous Storytime at Hamilton Reserve in May 2023
Young people are inspired to pursue their dreams and aspirations	<ul style="list-style-type: none"> Young people access Community Fund grants that support sporting, cultural or other endeavours Council provides programs that support young people, such as Youth FM Council delivers a range of activities and resources targeting young people 	<ul style="list-style-type: none"> Council supported young people by allocating \$3,000 in sporting and education grants, including national touch football, basketball, lacrosse, ice hockey and gymnastics competitions Youth FM projects were promoted and participation was funded by Council One-off events for young people were delivered, including 3D pens, beeswax wrap, mandala nature craft workshops and character drawing
Young people are engaged with their local community	<ul style="list-style-type: none"> Council provides a Civic & Community Centre environment that encourages use by young people Council partners with local schools in arts and culture events Council encourages contribution from students and young adults in community leadership 	<ul style="list-style-type: none"> Young people had the opportunity to utilise a dedicated study space in the Theresa Walker Gallery at the Civic & Community Centre As part of the South Australia Living Artists (SALA) Festival, Council partnered with school children from St Andrew's, Vale Park Primary and Walkerville Primary to paint wooden wildlife boxes, which formed a nature trail in local reserves A school excursion was held with Walkerville Primary School at the Civic & Community Centre, providing insight into Local Government procedures
Partnering with local schools and community groups on intergenerational projects	<ul style="list-style-type: none"> Participants from local schools are nominated for Young Volunteer of the Year award Council runs intergenerational programs 	<ul style="list-style-type: none"> No nominations were received for the 2023 Young Volunteer of the Year Award Council ran many events open to people of all ages to encourage the intergenerational connection including native bees workshops, Amish weaving classes and an African drumming session

THEME: WOMEN AND MEN

Initiative	Desired outcome	2022/23 Achievements
Partnering with peak bodies that advocate for equal participation, gender pay gap, the prevention of domestic violence and elder abuse	<ul style="list-style-type: none"> Information and resources available in a range of languages, formats and channels Council is an Equal Opportunity Employer (EEO) and complies with EEO policies and legislation Town of Walkerville is an accredited White Ribbon Workplace 	<ul style="list-style-type: none"> Council's website was available for translation in 130 languages Town of Walkerville implemented the UserWay widget system on its Council website and Your Say Walkerville website – improving accessibility by 96% on each platform Brochures with contact numbers and website links for domestic violence victims were shared in the Civic & Community Centre Council continued partnership with Domestic Violence (DV) Safe Phone program to promote its collection box for mobile phones to provide to those at risk of DV Council complied with EEO legislation and continued to employ new staff members with multicultural backgrounds Council continued as a White Ribbon accredited organisation
Providing volunteering opportunities	<ul style="list-style-type: none"> Opportunities are offered and supported for volunteers within the Civic & Community Centre Volunteers are recognised and celebrated at annual volunteer lunches 	<ul style="list-style-type: none"> Justice of the Peace and library volunteers were offered spaces and opportunities at the Civic & Community Centre A Volunteer of the Year luncheon for approximately 65 people was held at the Civic & Community Centre in May 2023 to recognise and acknowledge their contribution to the community
Existing assets are investigated for use as a community garden	<ul style="list-style-type: none"> Existing site or sites in the Town of Walkerville are used as a community garden 	<ul style="list-style-type: none"> Six "Our Patch" sites continued to be available on Council-owned land for local volunteers to garden, maintain and landscape areas along the River Torrens
Clear pathways for men to connect with programs and activities that specifically address men's issues	<ul style="list-style-type: none"> Council meets with community groups (including Probus, Rotary and RSL) to ascertain what activities and programs are currently available and identify gaps 	<ul style="list-style-type: none"> Promotion for Town of Walkerville residents to join the Prospect Men's Shed continued Council successfully won grant funding for "A walk can work wonders" initiative through Wellbeing SA to target men aged 55+. Four "hall walks" were held in the Walkerville Town Hall to encourage fitness and social activities during winter

THEME: INCLUSIVITY AND CULTURAL DIVERSITY



Initiative	Desired outcome	2022/23 Achievements
Greater community interaction and participation	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Wiggle, Giggle, Bubbles and Ready, Steady, Learn focussed on specific themes based on multicultural events, days and months Physical and digital content (including via the State OneCard Network) was offered in a range of languages Town of Walkerville's recognition of cultural diversity was reflected in the conferment of new citizens from a range of countries, including Canada, China, Egypt, France, India, Iran, Lebanon, Malaysia, Sri Lanka and Vietnam The Town of Walkerville recruitment process for new staff is undertaken with cultural diversity and inclusivity in mind
Build socially cohesive communities	<ul style="list-style-type: none"> Promotion of stronger community relations and the development of sustainable community partnerships 	<ul style="list-style-type: none"> The library offered a "learning another language kit" physical collection, as well as digital content in a range of languages, in conjunction with the State OneCard Network
Accessible information	<ul style="list-style-type: none"> Information is available for people from different cultural backgrounds Information and programs are adapted for people with hearing loss or deafness, impaired vision, blindness or other disabilities 	<ul style="list-style-type: none"> Publications were made accessible in plain language, as well as a range of language other than English (LOTE) options Council's website was audited and upgraded to meet accessibility requirements Customer & Library Service staff assisted library patrons with hearing and vision impairments

THEME: LITERACY



Initiative	Desired outcome	2022/23 Achievements
Build literacy, language and lifelong learning skills	<ul style="list-style-type: none"> Range of library services and resources continue to grow and adapt to meet community needs through literacy and learning programs and individual support 	<ul style="list-style-type: none"> Library continued to offer physical and digital content, programs, events and individual tech support services
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	<ul style="list-style-type: none"> Library offers a range of language collections (print and audio) Library offers early childhood reading resources and activities The library is recognised as a safe community "literacy hub" Programs on offer combine language and digital literacy activities The community has access to the International English Language Testing System (IELTS) online 	<ul style="list-style-type: none"> Library collections (physical and digital) were maintained and new content was provided Children's library activities were continued A child-friendly safe reading area continued to be available in the library area Be Connected short courses – an Australian Government initiative – were offered A range of "Learning English" print, CD and digital content was available via the library and State OneCard Network
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	<ul style="list-style-type: none"> Facilitate access to programs for existing and emerging digital technologies that develop skills and knowledge for digital citizenship Staff are given effective tools, skills and information to support them in effectively assisting customers with literacy and digital needs 	<ul style="list-style-type: none"> The library's free digital collection and content database continued, including eBooks, eAudiobooks and streaming services - Kanopy, BorrowBox and Libby. Frontline staff undertook the Australian Library and Information Association (ALIA) Library Proficiency Course Periodic in-house training was held for frontline staff to ensure up-to-date knowledge and the ability to effectively assist customers

THEME: MENTAL HEALTH

Initiative	Desired outcome	2022/23 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"> Awareness and understanding of mental health illnesses exist in the community through displays, the website and Council's promotional networks Staff are given effective tools, skills and information to support them in dealing with customers with mental health illnesses 	<ul style="list-style-type: none"> As part of being an Adelaide Fringe Festival venue, the Walkerville Town Hall hosted a show – "Not here to f**k spiders" by local comedian Marc Ryan – about suicide prevention Helplines and links to services were accessible from Council's website Procedures and guidelines were reviewed and promoted amongst staff

THEME: SAFETY

Initiative	Desired outcome	2022/23 Achievements
Diversity of seniors and their right to safety is recognised	<ul style="list-style-type: none"> Programs and forums targeting high-risk groups are provided 	<ul style="list-style-type: none"> Programs for seniors, the isolated and the vulnerable were offered and promoted through <i>Cultivate5081</i>, as well as the Community Noticeboard – including exercise classes in the Town Hall and weekly community bus service Activity packs for seniors were available free of charge and delivered to vulnerable residents Working towards becoming a Dementia Friendly Organisation
Increase awareness and understanding of digital safety	<ul style="list-style-type: none"> Adults and young people have access to cyber safety information and education programs to support digital safety 	<ul style="list-style-type: none"> One-on-one customer support was offered to residents Cyber security posters were displayed at the public computers in the library
Support the provision of a safe environment for the community	<ul style="list-style-type: none"> Collaborate with key stakeholders and coordinate forums on how to deal with crime and anti-social behaviour 	<ul style="list-style-type: none"> Council met with SAPOL to address local issues

THEME: ACTIVE AGEING



Initiative	Desired outcome	2022/23 Achievements
Enhanced health and wellbeing	<ul style="list-style-type: none"> Active living is promoted and encouraged Partner with the Heart Foundation for walking programs 	<ul style="list-style-type: none"> Programs on exercise, sleep and mental wellbeing were offered – including laughter yoga and circle dancing The Walkerville Walkers was actively promoted and attendance continued to increase for the third year in a row. Council provided the group with a bus to do a special walk outside of the Town of Walkerville area in August, January and May
Services and programs are inclusive, empowering and responsive	<ul style="list-style-type: none"> Healthy lifestyle is promoted Key stakeholders engaged to provide forums and workshops on relevant topics 	<ul style="list-style-type: none"> Health and wellbeing forums and information sessions with key stakeholders were promoted throughout the year – including a sustainable diet session, the importance of podiatry workshop and weekly Stretch, Mediate & Relax classes Quarterly health-themed breakfast and presentations were held
Dementia Friendly Organisation	<ul style="list-style-type: none"> Walkerville works towards being a Dementia Friendly Organisation Staff are trained to understand and assist people with dementia 	<ul style="list-style-type: none"> Dementia awareness training was held on 2 May 2023 Working towards becoming a Dementia Friendly Organisation – Dementia Friendly videos are now part of the new staff induction process

THEME: SUPPORT AT HOME

Initiative	Desired outcome	2022/23 Achievements
Ensure diverse needs of older people are supported and acknowledged	<ul style="list-style-type: none"> Programs and services are offered for vulnerable members of the community Members of the community with mobility issues have access to the home library service 	<ul style="list-style-type: none"> Council actively provides support and assistance to those who have accessibility requirements to ensure programs and services are accessible to vulnerable members of the community Programs and events ran in 2022/23 that supported vulnerable members of the community, including Be Connected sessions and regular events focussed towards senior demographics The home library service was discontinued during COVID-19 and there was no demand to reinstate
Support people to remain in their own home for as long as they wish	<ul style="list-style-type: none"> Domestic assistance and home maintenance services are available Information is available on government funded programs and accessibility to services Continue to extend the reach of library services into the community for those who are unable to visit the library 	<ul style="list-style-type: none"> Home and community care services – including garden maintenance, domestic assistance and social activities – were used by residents for the first six months of 2022/23 (delivered by the City of Prospect on behalf of the Town of Walkerville). From 31 December 2022, Prospect Community Support no longer offered in-home services Information was accessible through the library and on Council’s website The library’s free digital content was promoted, including Kanopy, BorrowBox and Libby, which could be accessed anywhere by Walkerville Library members
Fostering a sense of belonging and connection for families and carers	<ul style="list-style-type: none"> Families and carers have access to organisations that provide support services and information The community has a range of ways to express their interests and needs of library and Council services 	<ul style="list-style-type: none"> Council’s business support organisation – Propel SA – continued its charity partnership with SA not-for-profit Treasure Boxes, which provides vital essentials to disadvantaged children and teens Council provided space for Carers SA to meet at the Civic & Community Centre Pop-up sessions were held in the Theresa Walker Gallery for Local Area Coordinators (LAC) to help improve access to the National Disability Insurance Scheme (NDIS) Council undertook a Library Survey in October and November 2022 to understand community perception on the Walkerville Library



2020-2024 DISABILITY ACCESS AND INCLUSION PLAN

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's services, programs and facilities and that they feel welcome and engaged in community life.

It aims to ensure that people with disability:

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

2022/23 DAIP update

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

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

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

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

The following pages demonstrate the achievements of Council's DAIP actions throughout the 2022/23 financial year.

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



INCLUSIVE COMMUNITIES FOR ALL

Action	2022/23 achievements and progress
Deliver access and inclusion training to all staff and Council 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"> All relevant staff and volunteers completed 'Child Safe Environment' training and provided police clearances on commencement of employment Customer & Library Service (CLS) staff completed Australian Library Industry Association (ALIA) proficiency training All staff completed an inclusion training on 4 May 2023 (to be completed every two years for all staff)
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"> In 2022/23, Council applied for and received a \$500 Volunteering SA & NT Inclusion Ready Funding Grant to develop an Easy English (EE) Expression of Interest (EOI) form
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"> All programs and events offered supported participation of people with disability or those caring for people with disabilities
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"> Design and layout implications for people with disabilities or dementia, along with their carers, were taken into consideration when reconfiguring spaces in the Civic & Community Centre On 2 May 2023, a dementia advocate visited the Civic & Community Centre to review the spaces from a person living with dementia perspective The design phases for new developments, including the Walkerville Oval redevelopment and 39 Smith Street, had a substantial focus on disability access and inclusion
Celebrate all abilities and accessible and inclusive local businesses in Council communications and local media and through International Day of People with Disability	<ul style="list-style-type: none"> Council provided promotion through its marketing platforms, including the <i>Weekly Round Up</i> and social media channels
Develop a 'Diversity in All Documents' guide that encourages diverse images and text in Council documents and promotions	<ul style="list-style-type: none"> Guide scheduled for completion prior to the end of the 2020-2024 DAIP Council ensured communications, including the Annual Business Plan and Annual Report, reflected diversity in our community, such as people with disability and dementia. This can be seen through images, graphics and texts
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"> Council's grants finder online web program (Grant Guru) – which identifies specific grant streams – was promoted to the community and disability organisations Council provided promotion through communications and marketing platforms
Promote opportunities for participation to disability organisations and those representing priority populations (e.g. CALD community)	<ul style="list-style-type: none"> Representatives from disability field areas were planned to be engaged in the planning of Council's new Strategic Plan during 2023/24

LEADERSHIP AND COLLABORATION

Action	2022/23 achievements and progress
Continue to offer consultation processes that use multiple methods of engagement (e.g. written, online, face-to-face, and group sessions) and ensure that materials and events are accessible and inclusive	<ul style="list-style-type: none"> Several techniques were used for consultation processes to provide ample opportunity for feedback and digital videos were used for community engagement Town of Walkerville implemented the UserWay widget system on its Council website and Your Say Walkerville website – improving accessibility by 96% on each platform
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"> To be developed prior to the end of the 2020-2024 DAIP
Develop an Access and Inclusion Register of people with lived experience of disability or those representing the disability sector who would like to be kept informed of consultation opportunities, programs and events	<ul style="list-style-type: none"> To be developed prior to the end of the 2020-2024 DAIP Council's online booking platform allowed staff to capture relevant information regarding accessibility requirements
Update Council's Customer Request System to enable easy tracking of access and inclusion matters raised by the community	<ul style="list-style-type: none"> Administration noted relevant access and inclusion matters through Synergy and assigned to the relevant manager
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"> Access and inclusion opportunities were provided to stakeholders by Council's point of contact – Group Manager Public Relations & Community Services



ACCESSIBLE COMMUNITIES

Action	2022/23 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 (e.g. to footpaths, toilets, entrances, parking, the library and play spaces)	<ul style="list-style-type: none"> Council's \$125,000 Footpath Renewal Program included wider footpaths and the construction of eight disability-friendly kerb ramps As part of the Alfred Street upgrade, new disability-compliant footpaths and kerb ramps were installed around the playground and along Warwick Street to improve accessibility throughout the site and surrounding facilities
Review and identify opportunities 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"> A Transport Strategy Survey was completed, with a focus on disability access across the Township, including public transport and the River Torrens
Add value to "business as usual" public realm maintenance and upgrades by incorporating access and inclusion improvements	<ul style="list-style-type: none"> Disability-compliant park furniture and barbecues were installed at Crawford Reserve as part of the 2022/23 Capital Works Program
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"> Ongoing throughout 2020-2024 DAIP
Ensure that the master plans for Levi Caravan Park and the Walkerville Sporting Club address existing barriers to access, notwithstanding Council's responsibility to preserve particular heritage attributes under certain circumstances	<ul style="list-style-type: none"> Disability-friendly outcomes were being factored into the Walkerville Oval redevelopment and 39 Smith Street refurbishment project
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"> Ongoing throughout 2020-2024 DAIP
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"> Ongoing throughout 2020-2024 DAIP
Complete review and update Council's website to work towards meeting Web Content Accessibility Guidelines (WCAG)	<ul style="list-style-type: none"> Town of Walkerville implemented the UserWay widget system on its Council website and Your Say Walkerville website – improving accessibility by 96% on each platform

Action	2022/23 achievements and progress
Provide information on the accessibility of Council facilities and programs including through the website, New Residents Information Pack, and targeted information to aged care and disability service providers and also the development of a map that shows the accessibility features of Council facilities (eg entrances, toilets, parking , etc)	<ul style="list-style-type: none"> A list of Council facilities was provided on its website, as well as the availability of disabled parking on its Walkable Walkerville Town map and online parking map New residents are now provided with a welcome information pack explaining services and amenities within the Township
Continue to provide and update on accessible collections through the library and home library service	<ul style="list-style-type: none"> The library's print and digital audio collection remained accessible The home library service remained suspended due to COVID-19 and there was no demand to reinstate
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"> Scheduled for completion prior to the end of the 2020-2024 DAIP Council was in the process of preparing Easy Read documents for use by the community, with the aim of expanding on our current offerings in the future
Provide training or information to support planners to maximise access and inclusion outcomes through the development assessment process	<ul style="list-style-type: none"> Planning staff attended the Dementia Friendly Organisation training on 2 May 2023
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"> Ongoing throughout 2020-2024 DAIP



LEARNING AND EMPLOYMENT

Action	2022/23 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"> • Ongoing throughout 2020-2024 DAIP • Many different training sessions were run over the last year offering support and insight into the recruitment and retention of people living with disability
All position advertisements and recruitment processes are Equal Employment Opportunity compliant and in formats that comply with disability standards	<ul style="list-style-type: none"> • All recruitment material and processes were Equal Employment Opportunity (EEO) compliant and in formats that complied with disability standards • Council complied with EEO and all job advertisements, with the inclusion of statements relating to the encouragement of all applicants to apply, regardless of race, gender and disabilities
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"> • Ongoing throughout 2020-2024 DAIP
Ensure position requirements are not unnecessarily restrictive, offer flexible working arrangements and provide systems that enable the ongoing employment of people living with disability	<ul style="list-style-type: none"> • Ongoing throughout 2020-2024 DAIP • Flexible working conditions were encouraged throughout the organisation. Job descriptions were based on merit and inclusiveness
Undertake an access audit of all workplaces to ensure these are accessible for people working with disability	<ul style="list-style-type: none"> • Ongoing throughout 2020-2024 DAIP (undertaken annually) • Audit undertaken with Dementia Australia, which rated the Civic & Community Centre as being very accessible and disability friendly
Liaise with the LGA to identify potential training opportunities.	<ul style="list-style-type: none"> • Ongoing throughout 2020-2024 DAIP • Council's WHS/HR Coordinator is subscribed to the LGA training newsletter. Any training opportunities in 2022/23 were forwarded to managers and staff. The Coordinator also made use of local organisations to deliver awareness and training sessions



ADMINISTRATION



Leadership Team

As at 30 June 2023, the Leadership Team was made up of the Acting Chief Executive Officer and three Group Managers.

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

- Assets & Infrastructure;
- Corporate Services;
- Public Relations & Community Services; and
- Strategy, Governance & Compliance.

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 \$134,000 to \$252,000 per annum and were inclusive of 10.5% compulsory superannuation (where applicable).

The four packages had an annual salary and may have included a fully maintained vehicle with private use, mobile phone, laptop and a professional development allowance.

Council employees

Age	Female	Male	Total
Under 21	0	0	0
21-30	5	0	5
31-34	4	3	7
35-44	5	4	9
45-54	1	1	2
55-64	5	7	12
65 plus	1	0	1
TOTAL	21	15	36

Employment status

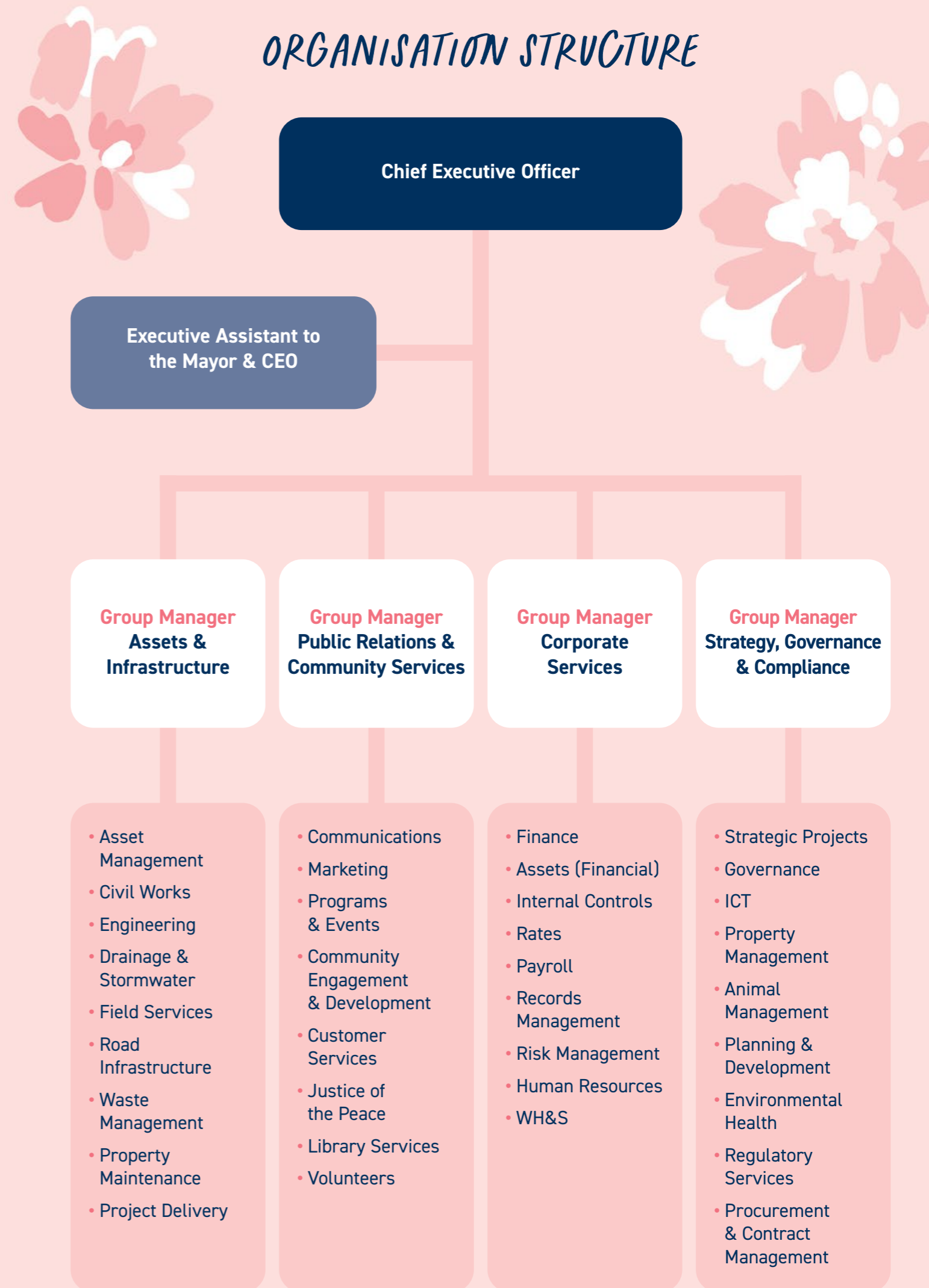
	Female	Male	Total
Full time	15	14	29
Part time	6	1	7
Casual	0	0	0
TOTAL	21	15	36

Occupation stream

	Female	Male	Total
Governance	1	2	3
Corporate Services	4	1	5
Customer Experience	6	0	6
Community Services	4	0	4
Assets & Infrastructure	3	9	12
Planning, Environment & Regulatory Services	3	3	6
TOTAL	21	15	36



ORGANISATION STRUCTURE



Length of service in 2022/23

Years	Female	Male	Total
0-2	15	3	18
2-5	4	6	10
5-10	1	1	2
10-15	0	4	4
15 plus	1	1	2
TOTAL	21	15	36

Length of service (comparison)

Years	2018/19	2019/20	2020/21	2021/22	2022/23
0-2	8	12	15	19	18
2-5	10	9	7	8	10
5-10	9	7	3	2	2
10-15	4	6	7	5	4
15+	2	3	3	2	2
TOTAL	33	37	35	36	36

SALARY REGISTER AND EMPLOYMENT STATUS

	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
Chief Executive Officer		1	Contract		252,927		FC	5,000	26,557	284,484
Group Manager Strategy, Governance & Compliance		1	Contract		150,137				15,764	165,901
Group Manager Corporate Services		1	Contract		139,455		FC	2,000	14,643	156,098
Group Manager Assets & Infrastructure		1	Contract		134,290		MV	10,000	14,100	158,390
Group Manager Public Relations & Community Services		1	Contract		139,455		FC	2,000	14,643	156,098
Manager Planning and Regulatory Services		1	Contract		115,696				12,148	127,844
Project Manager		1	Contract		110,000				11,550	121,550
Group Leader Landscape Design & Field Services		1	Contract		105,655				11,094	116,749
Group Leader Customer & Library Services	PT	0.6	Contract	105,656	63,394				6,656	70,050
Assets & Projects Officer	PT	0.8	Contract	102,818	82,254				8,637	90,891
Council Secretariat / EA to Mayor & CEO		1	Contract		93,924				9,862	103,786
WHS / HR Coordinator		1	Contract		93,924				9,862	103,786
Accounts Officer		1	GO 5.1	84,383 - 87,963	84,383				7,848	92,231
Rates and Finance Officer		1	GO 4.1	77,227 - 82,597	77,227				7,182	84,409
Community Safety Officer	PT	0.6	Contract	79,016	47,410				4,978	52,388
Senior Community Safety Officer		1	Contract	80,805	80,805				8,485	89,290
Regulatory Services Administration Officer		1	Contract	70,272 - 75,642	72,059				7,566	79,625
Senior Planner		1	Contract		94,848				9,959	104,807
Planning Officer		1	Contract		82,000				8,610	90,610

	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	
Communications & Engagement Officer		1	Contract		87,000				9,135	96,135	
Program & Events Coordinator	PT	0.6	Contract	84,706	50,824				5,336	56,160	
Program Events & Customer Services Officer		1	Contract	70,272 - 75,642	72,059				7,566	79,625	
Customer Services Officer		1	Contract	70,272 - 75,642	72,059				7,566	79,625	
Customer Services Officer		1	Contract		77,059				8,091	85,150	
Library Officer		1	Contract	70,272 - 75,642	72,059				7,566	79,625	
Customer Services Officer	PT	0.8	Contract	70,272 - 75,642	56,218				5,903	62,120	
Library Officer		1	Contract	70,272 - 75,642	70,272				7,379	77,651	
Records Management Officer		1	Contract	77,227 - 82,597	77,227				8,109	85,336	
Depot Administration Officer	PT	0.8	Contract	70,272 - 75,642	59,081				6,204	65,285	
Depot Administration Officer	PT	0.6	Contract	70,272 - 75,642	42,163				4,427	46,590	
Civil & Urban Services		1	WC 3.3	71,689 - 75,251	75,251				6,998	82,249	
Field Officer		1	WC 2.3	64,569 - 68,134	68,134				6,336	74,470	
Field Officer		1	WC 2.3	64,569 - 68,134	68,134	4,644			7,154	79,932	
Field Officer		1	WC 2.3	64,569 - 68,134	68,134	4,644			7,154	79,932	
Urban Arboriculture Officer		1	WC 3.3	71,689 - 75,251	75,251	4,644			7,901	87,797	
Field Officer		1	Contract	64,569 - 68,134	68,134				7,154	75,288	
Field Officer		1	Contract	64,569 - 68,134	66,345				6,966	73,311	
		FTE 34.8									PEOPLE 37



CIVIC AND COMMUNITY CENTRE

- Town Hall
- Council Chamber
- Administration
- Library
- Meeting Rooms
- Gallery

66



OFFICE OF THE CEO

The Office of the CEO works closely with and supports Council Members by providing advice on strategies and policy direction.

Also within the scope of the Office of the CEO is to ensure Council Members and Administration staff are complying with all statutory obligations.

The Office of the CEO has the important role of ensuring the principles of equal opportunity are implemented and reflected in the Council workplace. This includes the detection and elimination of discrimination, victimisation and sexual harassment.

This department educates, promotes and encourages a workplace of equality for all staff and Council Members. This can be seen through the Office of the CEO's hard work at ensuring all members of Administration are treated the same, no matter their 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.

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; and
- 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.



2022/23 HIGHLIGHTS



Alfred Street: A Greener Gateway project

The 2022/23 financial year saw the huge streetscape beautification initiative on Alfred Street, Walkerville. Commencing in September 2022 and completed in February 2023, the Alfred Street project transformed a once 'run down' laneway into a green plaza that is readily accessible to pedestrians visiting the local shops or playground. The project was a whole-of-site beautification initiative, with upgrades including street tree planting, rain gardens and permeable paving to manage stormwater. The overall aim of the project was to address the issues of a warming climate, while making the street more accessible and engaging for pedestrians. Following the completion of the project, Alfred Street became a one-way avenue, created a vital promenade link between Walkerville Terrace and Walkerville Oval and addressed the local Urban Heat Island through the design of street trees and permeable surfaces.

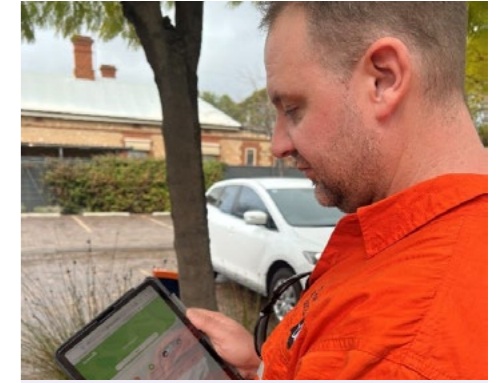
Council acknowledges the State Government and Green Adelaide Board for its contribution of \$131,087.50 towards the project as part of the 2022/23 Greener Neighbourhoods Grant program. The total project cost \$450,000.

2022/23 HIGHLIGHTS



Ascot Avenue streetscape project

Located at the busy intersection of Ascot Avenue and Harris Road in Vale Park, this new streetscape now includes more than 350 new plants, a new irrigation system, footpath upgrades and landscaping to provide a greener gateway into the Township. It also completes the Ascot Avenue mural project from 2022, which involved the painting of a 100-metre nature mural, inspired by the students of Vale Park Primary School. This project was completed in June 2023.



Transport Strategy Stage 1

In 2022/23, Stage 1 of the Transport Strategy was completed, which included consultation with 668 community members to understand the concerns, issues and improvements needed for traffic and transport within the Council area. Some of the results included:

- 68% of respondents use a private car to get to work or school in the Township
- The most important issues for participants in the community are pedestrian safety, footpaths, traffic volumes and speeding in local residential streets
- Participants were in support of Council investigating 40km/h roads in eligible precincts within the Township

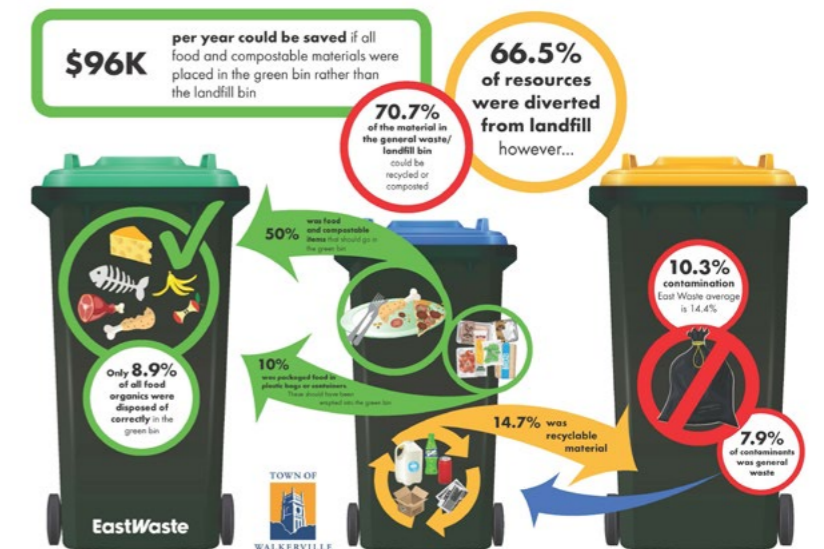
The results from this strategy will inform a local action plan, which aims for an integrated transport system that best services the residents, visitors, pedestrians, cyclists, motorists and public transport users who use and move through the Town of Walkerville. The 2023 Transport Strategy Survey report was noted and accepted by Council at the Ordinary Council Meeting on 19 June 2023. Council engaged traffic consultant company Stantec to undertake the Transport Strategy Survey. Consultation was open from 9am on Monday, 27 February 2023, until 5pm on Friday, 31 March 2023. Results of the survey will be used in Stage 2 of the Transport Strategy to take place in the 2023/24 financial year.

Street tree condition assessment

In 2022/2023, the Town of Walkerville engaged an independent arborist to assess the health and condition of local street trees. The assessment was completed after six months, with 4,405 trees across the Township audited and updated on tree management software, Forestree. This assessment identified various attributes of trees, such as age, height, canopy size and circumference, as well as health, structure and future works required. The updated audit information will assist staff to undertake proactive maintenance, plan planting programs and program stump removals.

2022 Town of Walkerville kerbside audit results

East Waste, waste management service for Town of Walkerville, undertook an audit of the kerbside bins to gain insight into the disposal behaviours of the community. The analysis found that 70.7% of the material in the general waste bin could be recycled or composted, 50% of the food and compostable items in the blue bin should have been placed in the green bin, 10.3% of contamination was found in the yellow recycle bins and \$96,000 per year could be saved for the community if all food and compostable materials were placed in the green bin. Council's Sustainability Committee will be investigating improved waste management and environmental outcomes in 2023/24.



CORPORATE SERVICES



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

The Corporate Services Team oversees:

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

2022/23 strategic projects

In 2022/23, Council commenced and oversaw the following strategic projects:

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

It should be noted that these projects would also be continuing in the 2023/24 financial year.

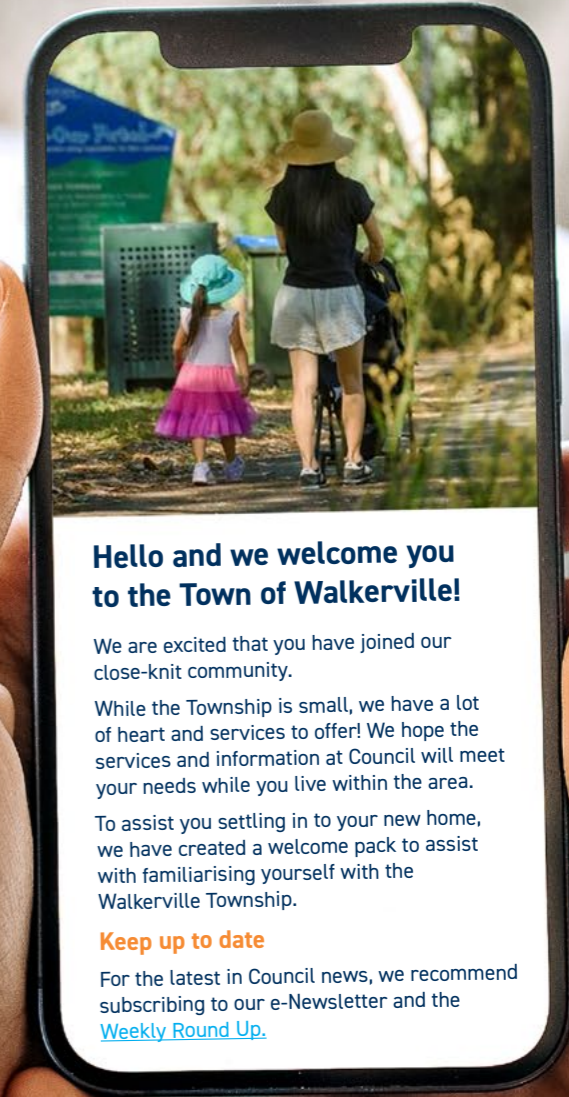
Corporate Services 2022/23 HIGHLIGHTS

IT operations management review

Council undertook a review of IT operations management to inform a strategic approach to planning and operating digital services, technology and application requirements of the Town of Walkerville.

Welcome letter for new ratepayers

Town of Walkerville created and actioned a welcome letter to be sent to all new ratepayers who move into the Township. This welcome letter includes helpful information on services, schedules, amenities and events organised and run by Council.



2022/23 HIGHLIGHTS

Historical Collection audit

Council undertook a review and audit of its Historical Collection, which includes historic artefacts, artworks, sculptures, photographs, furniture and other memorabilia. The review will inform the display options of these artefacts moving forward.



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 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; and
- 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 2022/23 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, 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 early 2023. The By-laws do not restrict competition.

Community Land Management Plans

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

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

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

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

The scope of land covered under this document includes:

- **25** parcels of land owned by the Town of Walkerville, totalling approximately **138,260m²** in size; and
- **18** parcels of land under the care and/or control of the Town of Walkerville totalling approximately **176,186m²** in size.

No new land was acquired in 2022/23. No land was disposed of in 2022/23.

The above documents are available on Council's website.

Interstate or international travel

In 2022/23, \$3,421 in interstate travel costs were incurred by the Council.

Legal costs

In 2022/23, \$64,752 in legal costs were incurred by the Council.

Credit cards

The total amount of expenditure incurred using credit cards provided by the Council for use by Council Members or employees of the Council during 2022/23 was \$28,472.

Gifts including hospitality

Regulation 35(2) of the Local Government (General) Regulations 2013 obliges Council to report on any gifts above the value of \$50 provided to members or staff during 2022/23, including hospitality/catering.

A total of \$1,446 was spent on Council Members for Informal Gathering suppers during 2022/23.

A total of \$1,688 was spent on Council staff by way of catering during 2022/23.

PUBLIC RELATIONS & COMMUNITY SERVICES



COMMUNICATIONS & ENGAGEMENT

The Communications & Engagement portfolio is an important branch of Council, which liaises with community members and groups within the Township.

The Communications & Engagement Team manage all communications that are created and sent out on relevant

platforms, including the Council website, social media, newsletter and other Council media platforms. This Team also monitors the community and its interactions with Council, as well as ensures there is a strong and appropriate linkage between residents and Council.

Community consultation around different projects and initiatives is managed by this Team, ensuring that everyone in the Township has their voice heard on the multitude of Council-related plans and proposed changes.

2022/23 HIGHLIGHTS



Community Survey

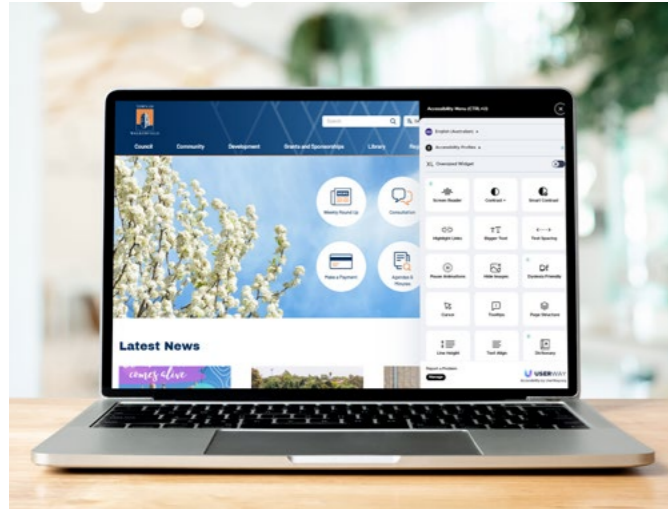
Town of Walkerville undertook a six-week engagement process aiming to gauge the community's perceptions and satisfaction with the various services of Council.

Key outcomes include:

- Higher satisfaction rating at 3.5 (out of 5), compared to benchmarked surrounding councils (average satisfaction rating of 3.3 out of 5);
- Majority of people are satisfied with the Council performance;
- 74% satisfaction with the About Town publication;

- 77% feel safe and secure in the Town of Walkerville; and
- Over 65% of the community were satisfied with the helpfulness and knowledge of staff, responses from Council, their experience interacting with staff and felt they received the information they were asking for when engaging Council.

2022/23 HIGHLIGHTS



UserWay

As part of Council's commitment to being as accessible as possible to its community – as well as meeting the goals of the *Disability Access & Inclusion Plan (DAIP)* – Council took another step towards being more inclusive to those who may face barriers accessing information online.

Council's websites now host UserWay, an accessibility tool that can benefit people living with disability, older people and people with culturally and linguistically diverse backgrounds. As seen on the Town of Walkerville website and the Your Say Walkerville website – the 'International Symbol of Access' icon features on the front of every page of Council websites.

This icon provides a range of options for making the website more accessible. Residents can select by accessibility profiles – for instance, colour blind, motor impaired, dyslexia, ADHD, etc – or by individual accessibility settings, such as a screen reader tool, contrast changer tool, text spacing tool, bigger text tool, dyslexia-friendly tool and much more. These tools can make the difference for some people in the community when it comes to navigating Council websites and finding the information they need.

The UserWay tools remove many barriers to Council's websites and improves compliance with international Web Content Accessibility Guidelines (WCAG). Council's accessibility score for the Town of Walkerville website and Your Say Walkerville website is 96% (on each).

Letters to Santa

Town of Walkerville opened the big blue letterbox at the Civic & Community Centre foyer, a.k.a. Christmas Central, in December for children to "post" their letters to Santa. Every letter dropped in the letterbox was delivered to Santa and each child received their own letter from the big man himself.



Library Survey

Walkerville Library undertook a survey in October and November 2022, to seek feedback on library services, including programs and events. Walkerville Library users expressed their satisfaction for the space, with 90% of survey respondents saying they were happy with the facility and its services. Around 47% of respondents were satisfied with the staff, support and customer service, while 34% enjoyed the atmosphere and space at the library.



Public Relations

The Group Manager Public Relations & Community Services has direct oversight of all things 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 inquiries;
- mayoral speeches and messages;
- consultation processes; and
- advertising and public notices.

Working closely with the Chief Executive Officer and the Mayor of Walkerville, the Group Manager Public Relations & Community Services developed key strategic messages through speeches, editorials and presentations for corporate events and activities. The Group Manager and Communications Team also developed communication materials for a range of public consultation engagements.

In 2022/23, key corporate documents managed by the Communications & Engagement portfolio, along with the delivery of promotional materials for programs, events and initiatives, included:

- 2021/22 Annual Report;
- 2023/24 Annual Business Plan;
- 2023/24 Annual Business Plan Summary;
- 2023/24 Draft Annual Business Plan for public consultation;
- Council's quarterly newsletter About Town;
- Council's weekly newsletter the Weekly Round Up;
- Cultivate5081 programs;
- e-news; and
- Library programming and promotions.



Community consultation and engagement

As per the *Local Government Act 1999*, Council is required to consult with its community. The Town of Walkerville's commitment to community consultation is outlined in Council's Public Consultation Policy. The Township utilises a range of consultation and engagement methods to inform decision-making on major projects, issues and policies to obtain feedback from the community, key stakeholders and interested persons.

This includes:

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



The Town of Walkerville sought the community's views on the following matters in 2022/23:

- Community Survey;
- Council By-laws;
- Council By-law No.6;
- Draft 2023/24 Annual Business Plan;
- Draft Code of Practice – Access to Council Meetings, Council Committees & Council Documents;
- Draft Heritage Management Policy;
- Draft Plaques Policy;
- Draft Rating Policy;
- Draft Social Media Policy;
- Suburban boundary realignment;
- Walkerville Community Committee EOI;
- Walkerville Library Survey;
- Walkerville Oval redevelopment;
- Walkerville Transport Strategy Survey;
- Volunteer of the Year; and
- 39 Smith Street.

External consultation processes that the Town of Walkerville promoted included:

- Adelaide Park Lands Management Strategy;
- Federal Government's Stage 2 Consultation Regulation Impact Statement (Consultation RIS) for Reform of the *Disability Standards for Accessible Public Transport 2002* (Transport Standards);
- Mission Australia Youth Survey;
- Office for Small and Family Business' whole of State small business survey;
- State Government independent review of the 'Planning, Development and Infrastructure Act 2016';
- State Government independent review of the 'Planning and Design Code';
- State Government's 'Personal mobility device use in South Australia' e-scooter survey; and
- 2022 Council Elections.



Business and economic development

The Group Manager Public Relations & Community Services sits on the board of Propel SA and the Eastern Region Alliance (ERA) Economic Development Group. Propel SA – which was formerly known as the 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 businesses succeed.

The Propel SA team aims to help business owners by providing valuable, low-cost support.

In 2022/23, Propel SA held:

- business breakfasts;
- business talks;
- networking events; and
- a successful end-of-year Christmas event on 15 December 2022, with part proceeds from ticket sales going to charity partner, Treasure Boxes.

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

In 2022/23, the ERA Economic Development Group:

- continued to work towards improved cooperation and resource sharing to address strategic priorities between councils; and
- identified the alignment between the ERA councils in terms of economic development, in order to determine common gaps to be addressed as a region in 2023/24. This included:
 - business grants;
 - precinct activation;
 - economic development staff;
 - business communications;
 - tourism and events; and
 - investment attraction.

COMMUNITY DEVELOPMENT

From home support services and sponsorship programs to community events and venue hire – the Community Development portfolio delivers 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 Group Manager Public Relations & Community Services advocates for strategic and policy development within the organisation and ensures that Council offers appropriate services and programs to the community.

The Programs & Events Coordinator and Programs & Events Officer work collaboratively with the Customer & Library Services Team to develop and deliver high-quality community events and programs under the Cultivate5081 banner.



2022/23 COMMUNITY DEVELOPMENT HIGHLIGHTS



Citizenship ceremony

Three citizenship ceremonies were held over 2022/23, where a total of 38 locals received citizenship. Conferees came from a range of countries, including: Afghanistan, Britain, Canada, China, Colombia, Egypt, El Salvador, France, India, Iran, Lebanon, Malaysia, Pakistan, Russia, Sri Lanka, Taiwan, Thailand and Vietnam. Children from Vale Park Primary School welcomed the new citizens through special hand-written letters.

Working towards becoming a Dementia-Friendly Organisation

The Town of Walkerville began the process of working towards being a Dementia-Friendly Organisation. Working with national peak body Dementia Australia, the Council has been improving services, procedures and amenities to ensure staff are able to appropriately assist people living with dementia.



Local NDIS pop-up sessions

Over a three-month period, Town of Walkerville trialled National Disability Insurance Scheme (NDIS) Local Area Coordinator (LAC) pop-up sessions. This gave the community an opportunity to easily access experts who know how to navigate the NDIS.

2021/23 COMMUNITY DEVELOPMENT HIGHLIGHTS

Walkerville Primary School excursion to Council

In April, Year 3 students from Walkerville Primary School visited the Town Hall to learn about Council and the different levels of government. Students explored the Walkerville Library, Council Chambers and discovered the wall of past mayors. Students also had the opportunity to meet Mayor Melissa Jones – in her official mayoral robes – and Councillor John Zeppel. During an animated meeting, students passed a motion in the Council Chambers to extend recess at the primary school.



2021/23 COMMUNITY CIVIC EVENT HIGHLIGHTS

Volunteer Awards

On Thursday, 18 May 2023, the Town of Walkerville thanked hardworking members of the community for their amazing efforts volunteering in the Township. At a luncheon, hosted by comedian Eddie Bannon, the community came together to thank and recognise its local volunteers. At the ceremony, Mayor Melissa Jones announced the recipients and presented the awards to the upstanding volunteers of the community.

Volunteer of the Year:

Peter Sowden, Walkerville Rotary Club Director Community Service, for coordinating multiple community events for the group, including the Pleasant Sunday Afternoon Concerts, fundraising barbecues and the ANZAC Day gunfire breakfast. Mr Sowden also works to maintain the Rotary's tree growing facility.

Community Event of the Year:

Pleasant Sunday Afternoon Concerts by Walkerville Rotary Club - which are a popular event for Walkerville bringing together music, local student talent and the community for an afternoon of delightful tunes.

Mayor's Choice Award:

Barry Butler from the Walkerville Bowls Club for his significant voluntary service. A stalwart of the community and a life member of the Bowling Club since 2000, Mr Butler has volunteered at the Club for over 35 years as the manager of the bar, as well as running the Night Owls for 26 years.

Certificates of Commendation:

- Raina Nechvoglod, runner-up for Volunteer of the Year Award; and
- William Shaw OAM on behalf of the Adelaide Male Voice Choir, runner-up for the Community Event of the Year Award.

There was no Young Volunteer of the Year Award winner for 2023.



2022/23 COMMUNITY CIVIC EVENT HIGHLIGHTS

2022 Walkervillage Christmas Fair

On Sunday, 27 November 2022, the local community enjoyed a fun-filled day at the Walkervillage Christmas Fair. The biggest event on the Town of Walkerville social calendar, the Fair included delicious food, interesting market stalls, great entertainment, plenty of children's activities and unbridled fun for the whole family.



SALA 2022 wildlife trail

Local school children painted wooden boxes for the South Australian Living Artists (SALA) Festival in August 2022. The painted wooden boxes were utilised as wildlife boxes and installed around Linear Park by fauNature to become homes to different wildlife species, while promoting natural habitat and attracting local fauna to the Township.



Volunteering

In response to the growing demand for community engagement, the Town of Walkerville made changes to its volunteering process in 2022. Designed to elevate the volunteer experience and optimise operational procedures, Council created a fulfilling path for volunteers and the community.

As of 30 June 2023, the Town of Walkerville had 13 dedicated volunteers, actively contributing their time and skills across various domains such as the library, events, local history and Justice of the Peace services. Impressively, these volunteers have collectively amassed nearly 1,000 hours of service since July 2022/23 financial year start, demonstrating their invaluable commitment and dedication to the Walkerville community.

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 2022/23

July 2022	73
August 2022	52
September 2022	66
October 2022	52
November 2022	50
December 2022	72
January 2023	58
February 2023	40
March 2023	74
April 2023	38
May 2023	42
June 2023	54
Total	671

Community Fund Program

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

Individuals could apply for:

- grants to participate in sporting, musical, artistic or other competitions/activities/programs at a state, national or international level where the applicant may be 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; and
- plaques.

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

2022/23 Community Fund Program recipients			
Name	Project	Date received	Funding awarded
Walkerville Sports Club	Drafts person engagement for plans to be drawn of redevelopment of existing clubrooms	26/6/2023	\$1,000
St Andrew's Church	New stove top for church	26/6/2023	\$675
High Spirits Harmony	To attend the Barbershop Harmony Australia Pan Pacific Competition and Concert in New Zealand	24/4/2023	\$250
Joanne Hardin	Caitlin to attend Generations in Jazz	24/4/2023	\$250
Gilberton Woodland Bushcare Group	Purchase of plants	3/4/2023	\$300
Wilderness School	Subs in Schools	22/3/2023	\$250
Lisa Ann-Marie Green	Charlie to attend the 2023 Australia Age Championships	6/3/2023	\$250
Rotary Club of Walkerville	Waiving of venue hire fees for the Birthing Kits Assembly Afternoon	1/3/2023	\$0
John Morley Rolls	Lansdowne Terrace Linear Park gateway revegetation project	30/1/2023	\$260
Prospect Local History Group	Digitisation of the Standard Messenger Newspaper	30/1/2023	\$1,000
Rebecca Copeland	Ella to attend the World Age Trampoline Gymnastics Championships	21/12/2022	\$250
Adelaide Male Voice Choir	Waiving of security fees for Fringe Show	21/12/2022	\$0
Kelle Renshaw	For Reghan to attend the U15 National Lacrosse Tournament 2022	20/9/2022	\$250
Jingjia Liang	For Yongen to attend the U15 Ice Hockey Championship	20/9/2022	\$250
Raegan Johnson	For Annabel to attend the U15 Lacrosse National Tournament 2022	20/9/2022	\$250
Joanne Hardin	For Caitlin to attend the Under 14 Basketball Championships	21/10/2022	\$250
Rebecca Copeland	For Molly to attend the Touch Football National Youth Championships 2022	26/9/2022	\$250
Laura Thompson	For Callum to attend the U12 State Schools SA Hockey Championship	26/8/2022	\$250
Dr Penny Need	For Jacob to attend the School Sport Australian Basketball Competition	26/8/2022	\$250
Joanne Hardin	For Caitlin to attend the School Sport Australia National U15	19/8/2022	\$250
Total			\$6,485

Sponsorship program

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

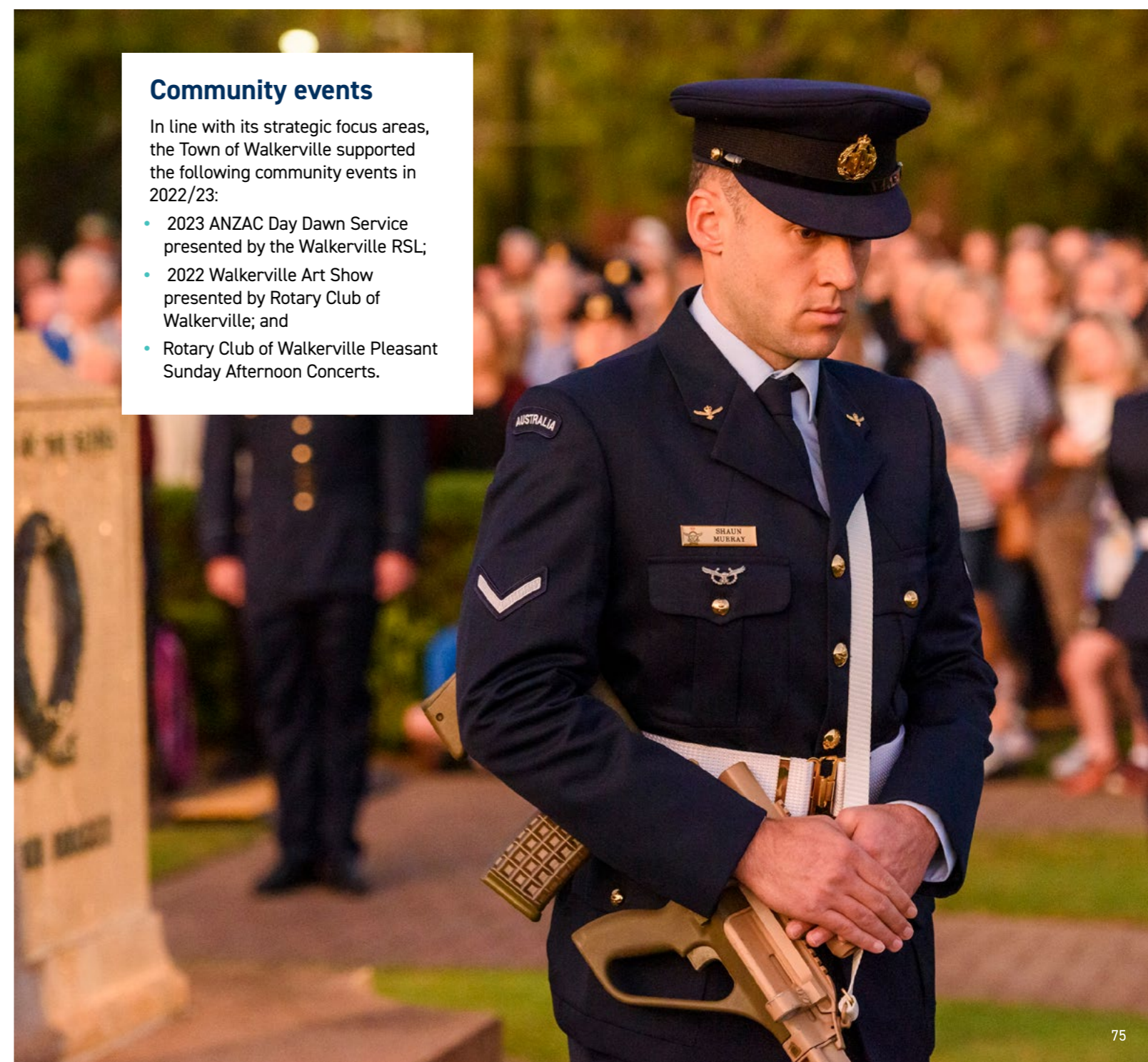
- projects, programs, activities or operational costs (e.g. newsletters that benefit the Town of Walkerville community); and
- capital purchases in support of a community project, program or activity.

2022/23 Sponsorship recipients			
Name	Project	Date received	Funding awarded
Rotary Club of Walkerville	Walkerville Art Show 2022	27/7/2022	\$3,000
Rotary Club of Walkerville	Pleasant Sunday Afternoon Concert	19/8/2022	\$1,400
Walkerville RSL Sub Branch	Remembrance Day and ANZAC Day events	30/8/2022	\$14,500
Total			\$18,900

Community events

In line with its strategic focus areas, the Town of Walkerville supported the following community events in 2022/23:

- 2023 ANZAC Day Dawn Service presented by the Walkerville RSL;
- 2022 Walkerville Art Show presented by Rotary Club of Walkerville; and
- Rotary Club of Walkerville Pleasant Sunday Afternoon Concerts.



Memorandum of Understanding

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

- Walkerville Rotary Club;
- Walkerville RSL Sub Branch; and
- Walkerville Probus Club.

Venue hire

- The Civic & Community Centre offers a number of meeting rooms and the Town Hall for hire. In 2022/23, this generated an income of \$8,456.
- Many community groups which have entered into MOU arrangements with the Council have hire costs waived. In 2022/23, the total loss of income from waiving hire fees for groups that entered into an MOU with Council totalled \$2,751.



Cross-Council community support

Commonwealth Home Support Program (CHSP)

In 2022/23, City of Prospect continued to offer services, on behalf of Town of Walkerville, that assisted older residents (more than 65 years of age) and younger people with a disability to live independently in their own homes.

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

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

Home care, home modifications and garden maintenance services delivered by City of Prospect, on behalf of Town of Walkerville, ceased operation on 31 December 2022. Clients were transitioned to new service providers on 1 January 2023.

City of Prospect and Town of Walkerville still provide social services and transport services.

These include:

- exercise groups;
- Dynamic Balance For Life
- aqua aerobics;
- friendship groups;
- men's shed;
- lunch groups;
- seniors group;
- matinee group; and
- Strength for Life.

Commonwealth Home Support Program (CHSP) attendance by Town of Walkerville clients			
	Number of clients	Occasions of service	Total extent of service hours/\$
Social groups - attendance			
Strength For Life	5	164	164 hrs
Dynamic Balance For Life	1	3	3 hrs
Aqua Aerobics	6	85	86 hrs
Shopping For Fun	5	9	36 hrs
Exercise Group	11	160	160 hrs
Friendship Group	2	82	203 hrs
Lunch Group 1	3	16	64 hrs
Lunch Group 2	4	19	76 hrs
Lunch Group 3	1	1	4 hrs
Lunch Group 4	6	18	70 hrs
Outing	16	59	326.50 hrs
Movie	13	43	229 hrs
Performance	6	13	95 hrs
Men's Shed	1	26	104 hrs
Total	44	698	1,620.50 hrs
Transport			
Transport to activity	5	82	52 hrs
Transport from activity	5	82	52 hrs
Taxi vouchers	3	10	10 hrs
Total	6	174	114 hrs
<i>The below statistics are from 1 July 2022 to 31 December 2022, prior to the home care, home modifications and garden maintenance services ceasing operation.</i>			
From 1 July 2022 to 31 December 2022	Number of clients	Occasions of service	Total extent of service hours/\$
Domestic assistance			
Cleaning - Ongoing	58	553	831.50 hrs
Cleaning - Short Term	2	16	21.50 hrs
Total	58	569	853 hrs
Home garden and maintenance			
Gardening	54	153	235.25 hrs
Handyman	5	5	6.25 hrs
Window Clean	16	16	26 hrs
Spring Clean	8	8	19.50 hrs
Gutter Clean	16	19	23 hrs
Electrical	2	3	6.75 hrs
Total	66	204	316.75 hrs
Home Modifications			
Grab Rails	2	2	704.90 hrs
Total	2	2	704.90 hrs

* Clients can use multiple services under CHSP, which impacts client totals.

CUSTOMER & LIBRARY SERVICES

The Customer & Library Services Team is the front-face of the Town of Walkerville. Customer & Library Services 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 interdependencies between departments. Front-of-house staff ensure everyone is creating the desired experience and they review customer data when making decisions.



2022/23 HIGHLIGHTS



National Simultaneous Storytime in Hamilton Reserve

In May 2023, Town of Walkerville held a special National Simultaneous Storytime with the book *The Speedy Sloth* by author Rebecca Young. This unique story was delivered in the sunshine with the lovely Hamilton Reserve as the backdrop. Children listened to the story from within a bell tent and were able to draw and colour in a speedy sloth of their own.



2022/23 HIGHLIGHTS



Sustainability-focused workshops

Across the 2022/23 financial year, the Customer & Library Services Team delivered a number of workshops that were sustainability-focused. This included beeswax wrap workshops, paper-making workshop and a KESAB Environmental Solutions 'Beyond the kerb' waste tour. The KESAB waste tour, in particular, showcased the fascinating world of resource recovery in South Australia. These events, which encouraged sustainable practices, were quite popular with residents.



Wiggle Walking Group

Following on from the popular Wiggle, Giggle, Bubbles session that runs every Monday, the library held a Wiggle Walk. The Wiggle Walk was part of a State-run campaign, 'A walk can do wonders', to encourage people to walk and exercise. Every person who attended the Wiggle Walk was able to go on a brief walk, chat with other members of the group and finish off their walk at a local café for coffee and cake.

This initiative was funded through Wellbeing SA and activated by Libraries SA.

2022/23 Customer service requests

A significant number of inquiries can be resolved by the Customer & Library Services 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 2022/23, the following requests were recorded:

Abandoned vehicles	10
Animals - other	9
Barbecue maintenance	1
Bee removal - Council property	2
Bike racks installation and maintenance	1
Bin - not emptied	62
Bin - street or reserve - enquiries	12
Bridge - investigation and maintenance	1
Building services enquiries	1
Bus shelter - damaged	3
Bus shelter - graffiti	2
Caravan park complaints	1
Cat lost/found	5
Dead animal removal	17
Dog attack - animal	3
Dog attack - person	2
Dog bags - replacement	7
Dog barking complaint	7
Dog harassment - person - no physical injuries	1
Dogs and cats - registrations	1
Dogs - lost/found/wandering	26
Dogs and cats - expiation request for review	1
Dogs and cats - general enquiries/nuisance	2
Encroachment - privately owned	5
European wasps	8
Fire permits - application	1
Flooding - storm damage	3
Footpath - construction	11
Footpath - maintenance	16
Footpath - storm damage	3
Footpath - trip hazard	52
Furniture - maintenance	7
Graffiti removal - Council property	23
Graffiti removal - utilities	7
Hazardous waste	1
Illegal dumping enquiries	63
Illegal parking	79
Inflammable undergrowth - private property	9
Irrigation - Council land	3
Line marking - missing	6
Line marking - new	2
Linear park - maintenance	16

Litter investigation	2
Miscellaneous request	9
Mowing - verge	2
New asset proposal	1
Other animals - general enquiries	2
Oval maintenance	12
Parking - general on-street parking enquiries	61
Parking controls - new (line marking/control/sign)	14
Parking control enquiries - other	11
Parking expiation request for review	11
Planning enquiries	611
Planting - new	1
Playground - maintenance	8
Potholes	11
Property maintenance - Council owned	7
Public toilets	3
Rates - enquiries	8
Rats	1
Regulatory services - general enquiries	46
Road - kerb/guttering maintenance	8
Road - repairs	9
Road - uneven surfaces and maintenance	7
Side entry pit repair	1
Signage - maintenance	12
Signage - missing	7
Stormwater - drains blocked	10
Stormwater - manhole damaged or blocked	5
Stormwater - other/request for information	12
Street light - Linear Park	3
Street light - review - location/light level	5
Street sweeping	34
Traffic management investigation	17
Tree - damaged	10
Tree - dead or dying	9
Tree - fallen tree or limb	68
Tree - inspection	42
Tree - new planting or replacement	9
Tree - removal	6
Tree - pruning	38
Unightly premises	5
Utilities - complaints	8
Vegetation removal - berries, nuts, etc.	4
Verge - other	30
Website	1
Weeding - not to spray	1
Weeding - parks	6
Weeding - request to spray - verge	17
Total	1,694



2022/23 Library by the numbers

Total days of operation	263.5
Total items borrowed in-library	84,167
Total number of e-books, e-audiobooks & e-magazines borrowed online	18,153*
Total number of Kanopy streaming downloads online	3,019
Total items borrowed (library and online)	102,320
Total holds placed on items	10,411
Total registered borrowers	3,280
Total number of physical items in the collection	19,100
Total number of visitors	46,714
Loans per day (average)	
• Physical items/days of operation	319.4
• Digital items/365 days	49.7
• All items	369.1
Total number of public PC sessions	3,456
Total number of public Wi-Fi internet users	3,815
Total number of ancestry searches (family history)	116
Total number of LinkedIn Learning (previously Lynda Learning) online training logins	8,651

*South Australian libraries no longer have access to PressReader, which provided access to online magazines and newspapers

2022/23 Library programs and events by the numbers

Programs and events	Delivery method	2022/23
Total number of participants	In-person	4,461
Total number of participants in children's programs	In-person	1,153



Justice of the Peace

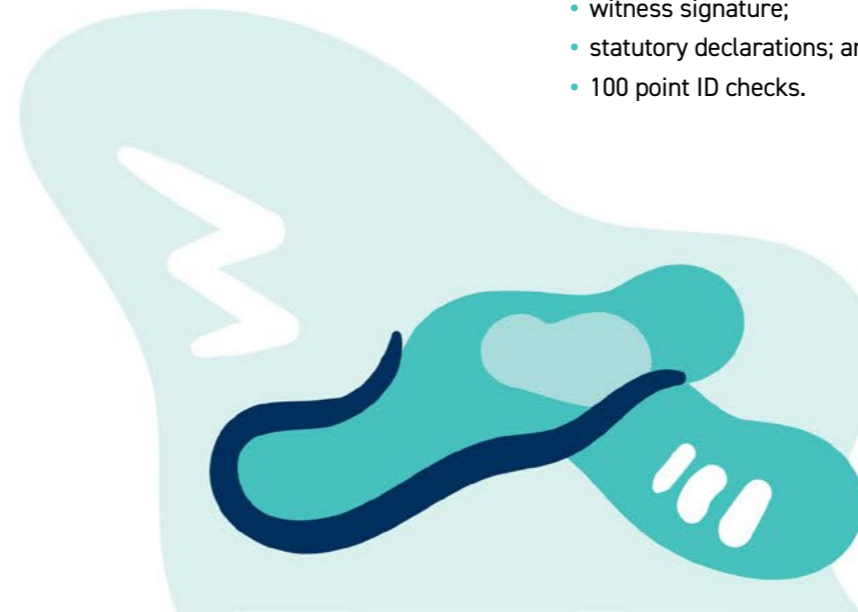
In 2022/23, Council continued to offer a weekly Justice of the Peace (JP) Service from the Civic & Community Centre. JPs offered their services on a volunteer basis, three days a week.

Activities attended to by JPs included:

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

Residents utilising JP services in 2022/23

July 2022	81
August 2022	40
September 2022	64
October 2022	83
November 2022	128
December 2022	52
January 2023	47
February 2023	74
March 2023	119
April 2023	69
May 2023	57
June 2023	64
Total	878



STRATEGY, GOVERNANCE & COMPLIANCE



PLANNING, ENVIRONMENT & REGULATORY SERVICES

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

development-related enquiries and compliance.

The PERS Team manages the processing of parking-related infringements, as well as litter and

nuisance complaints under the *Local Nuisance and Litter Control Act 2016*. The Team also processes dog and cat registrations.



2022/23 HIGHLIGHTS



Heritage plaques installation

Over 2022/23, Council successfully installed 23 customised heritage plaques on many different historic buildings across the Council area. This project worked in conjunction with professional historians and local residents.



Involvement in the Planning System Implementation Review

Council continued its efforts in advocating and having direct involvement in influencing planning policy amendments during the Planning System Implementation Review.

Ongoing compliance with Council parking regulations

Administration provided ongoing education and compliance with Council's parking regulations for the Township.

Planning and development

The Council Assessment Panel (CAP) was established under the *Planning, Development and Infrastructure Act 2016*, which 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.

Lodgements received against the repealed *Development Act 1993*

Total development applications (where CAP was the relevant authority):	1
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Lodgements received against the *Planning, Development and Infrastructure Act 2016* (1 July 2022 to 30 June 2023)

Total development applications lodgements received (application dashboard > lodgement):	191
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Development applications (where Council was the relevant authority and issued development approval):	155
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Environment, Resources and Development (ERD) Court appeals: Panel review of a decision of an Assessment Manager - section 202, <i>Planning, Development and Infrastructure Act 2016</i> :	0
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2022/23 development applications (where CAP was the relevant authority):	5
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Please note, the above figures should be read independently of one another. Not all applications lodged to Council in the 2022/23 financial year received development approval in the same period.

Development and Environmental Health (section 7 searches)

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

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

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

A full section 7 search consists of three components:

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

Total S7 rates only searches:	116
Total S7 full searches:	222
Total S7 searches:	338

Regulatory services

Parking infringements

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

Parking infringement statistics	
Parking infringements:	2,967
Warnings issued:	198
Expiations waived:	158
Expiation request for review:	526
Non-parking infringements issues:	2
Non-parking infringements waived:	0
Total expiation revenue received:	\$353,034

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 2022/23, 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.

2022/23 dog expiation statistics	
Expiations:	62
Expiations waived:	13
Total revenue:	\$7,170

2022/23 dog and cat management statistics	
Authorised dog and cat management officers:	1.6
Barking complaints:	13
Cat complaints:	1
Dog attacks on animals:	4
Dog attacks on humans:	1
Dogs collected and returned to owner, prior to being impounded:	9
Dog harassment to animals:	0
Dog harassment to humans:	0
Dogs impounded:	3
Dogs impounded and returned to owner:	2
Total court actions for the year:	0
Wandering dog reports:	8
Total of dogs registered:	982
Total of cats registered microchip details:	205

Local nuisance and litter control

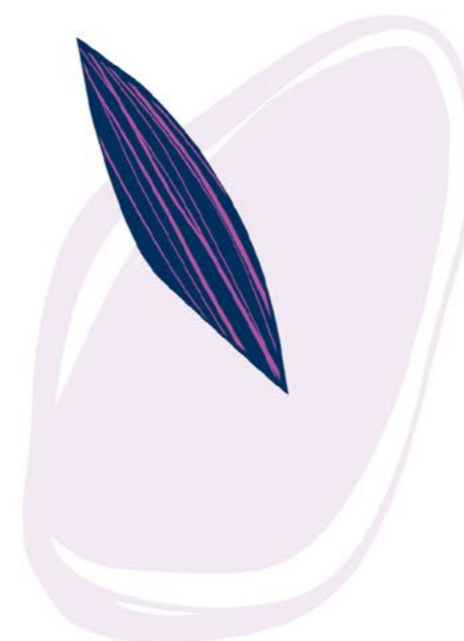
The *Local Nuisance and Litter Control Act 2016* (Act) and *Local Nuisance and Litter Control Regulations 2017* came into effect in July 2017.

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 2022/23, Administration received a number of complaints regarding alleged nuisance caused by dust, noise and unsightly conditions. Each of these matters were resolved internally.

2022/23 nuisance and litter complaints	
Building dust/drag out:	2
Dust:	0
Graffiti:	0
Noise:	5
Odour:	1
Other animals/bird issues:	2
Unsightly conditions:	5
Waste/dumped litter:	30
Local nuisance statistics	
Expiations:	1
Total expiation revenue:	\$1,000
Prosecuted offences:	0
Nuisance abatement notices or litter abatement notices:	0
Civil penalties negotiated under section 34 of the Act:	0
Applications by Council to the Court for orders for civil penalties under section 34 of the Act and the number of orders made by the Court on those applications:	0



GOVERNANCE

The Governance team oversees Council matters of a legal nature, this includes Freedom of Information requests, Council policies and important documents.

This Department ensures Council is meeting legislative obligations, as well as upholding transparency and accountability for the community.

The following information relates to Council's governance activities in 2022/23.

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 & Community Centre.

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

The Town of Walkerville received 11 Freedom of Information requests in 2022/23:

- File Number: **FOI202290252**
Date Received: **5 September 2022**
Request a geotechnical report for 11 Edwin Terrace, Gilberton, and related correspondence.
- File Number: **FOI202291700**
Date Received: **19 October 2022**
Request plans for 25 St Andrews Street, Walkerville.
- File Number: **FOI202291808**
Date Received: **21 October 2022**
Request the builder's warranty insurance copy for 59A Wilpena Avenue, Vale Park.
- File Number: **FOI202292517**
Date Received: **17 November 2022**
Request plans for 48 Gilbert Street, Gilberton.
- File Number: **FOI202292518**
Date Received: **17 November 2022**
Request development application documents for 11 Edwin Terrace, Gilberton.
- File Number: **FOI202293121**
Date Received: **6 December 2022**
Request plans for 53 Walkerville Terrace, Gilberton.
- File Number: **FOI202293163**
Date Received: **7 December 2022**
Request plans for 28 Briar Avenue, Medindie.
- File Number: **FOI202294029**
Date Received: **23 December 2022**
Request plans for 56 Brunswick Street, Walkerville.
- File Number: **FOI202394796**
Date Received: **30 January 2023**
Request building information of 41 Gawler Terrace, Walkerville.
- File Number: **FOI202394804**
Date Received: **14 February 2023**
Request planning documents of 149-151 Stephen Terrace, Walkerville.
- File Number: **FOI202396428**
Date Received: **1 April 2023**
Request plans for 2A Ponder Avenue, Gilberton.

Amendment of Council records

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

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

Applications must be in writing and contain the information specified in section 31 of the *Freedom of Information Act 1991*. Forms for this purpose are available at the Town of Walkerville Civic & 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 that 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 & Community Centre: 66 Walkerville Terrace, Gilberton SA 5081; or
- on Council's website: 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 to 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 and one amendment By-law 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.
By-law no 6	Amendment	To address matters raised by the Legislative Review Committee regarding By-laws No. 2, 3 & 5.

By-laws must be reviewed every seven years to ensure they are relevant, meet the needs and expectations of the community and are up to date with current legislative requirements. They operate as a piece of legislation and may be enforced by means of issuing an expiation notice.

By-laws No. 1, 2, 3, 4 and 5 were duly made and passed at a meeting of the Council on 17 October 2022 (**CNC96/22-23**) by an absolute majority of the members and became operational early 2023.

By-law No. 6 was duly made and passed at a meeting of the Council held on 15 May 2023 (**CNC303/22-23**) by an absolute majority of the members.

Town of Walkerville's By-laws are next due for review in 2029, for implementation in January 2030.

Codes

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

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

Terms of Reference

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

- Audit Committee;
- Building Fire Safety Committee;
- Chief Executive Officer's Performance Review Committee;
- Council Assessment Panel;
- Walkerville Community Committee (formerly Women of Walkerville Committee); and
- Sustainability 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 Fund Policy;
- Complaints Handling Procedure under Council Members Code of Conduct;
- Damage to Council Infrastructure Policy;
- Development Act Delegations Policy;
- Development Assessment Refund and Waiver Policy;
- Development Compliance and Enforcement Policy;
- Disposal of Land and Assets Policy;
- Elected Members Allowances and Benefits Policy;
- Elected Member Training and Development Policy;
- Elections – Casual Vacancies Supplementary Elections Policy;
- Financial Internal Controls Policy;
- Fraud and Corruption Prevention Policy;
- Heritage Management Policy;
- Heritage Plaques and Associated Funding Policy;
- Internal Review of Council Decisions Policy;
- Interpretative Signage Policy;
- Lease and Licence for Community Land and Buildings Policy;

- Liquor Licence Management Policy;
- Mobile Food Vendor Policy;
- Order Making Policy;
- Outdoor Dining Policy;
- Parking Policy;
- Plaques Policy;
- Policy of Notification – Accredited Professionals;
- Privately Funded Development Plan Amendment Policy;
- Procurement Policy;
- Public Consultation Policy
- Public Interest Disclosure Policy;
- Public Interest Disclosure Procedure;
- Public Land Encroachment Policy;
- Public Question Time Policy;
- Rating Policy;
- Request for Service and General Complaint Handling Policy;
- Risk Management Policy;
- Selection of Road Names Policy;
- Social Media Policy;
- Sponsorship Policy;
- Temporary Road Closure Policy;
- Treasury Management Policy;
- Tree Management Policy; and
- Use of Council Parks, Gardens, 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 2022 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 Members Gifts and Benefits Register;
- Elected Member Conflict of Interest Register;
- Elected Member Register of Interests;
- Register of By-laws and certified copies;
- Register of Interests – Council Assessment Panel;
- Register of Public Roads; and
- Schedule of Fees and Charges.

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

This register is not available to the public.

Other documents available for inspection

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

The documents are listed under the responsible portfolio:

Office of the Chief Executive

- Administration policies and procedures;
- Agendas and Minutes of Council and Council Committees;
- Codes of Conduct – Council Members and Employees;
- Codes of Practice;
- Committee Terms of Reference;
- Council Policies;
- Delegations Register;
- Previous Town of Walkerville Annual Report (from 2002/03);
- Urban Master Plan;
- Voters Roll;
- *2020-2024 Living in the Town of Walkerville: a strategic community plan*;
- *2020-2024 Living Walkerville: wellbeing for every age and stage*; and
- *2020-2024 Disability Access and Inclusion Plan (DAIP)*.

Public Relations & Community Services

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

Assets & Infrastructure

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

Corporate Services

- Annual Business Plan and Budget;
- Assessment Record;
- Audited Financial Statements;
- Council's Schedule of Fees and Charges;
- Financial Guiding Principles; and
- Long Term Financial Plan.

Strategy, Governance & Compliance

- Animal Management Plan 2018/19-2023;
- Community Land Management Plans:
 - Creswell Reserve Sports and Recreation;
 - Levi Park;
 - Linear Park;
 - Parks, Reserves and Open Spaces;
 - Smith Street Sports and Recreation;
 - Walkerville Memorial Gardens;
 - Walkerville Oval Precinct; and
 - Walkerville Wesleyan Cemetery;
- Strategic Directions Report.

Emergency Management

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





WORK HEALTH & SAFETY

Council's Work Health and Safety (WHS) and Return To Work (RTW) was led by a WHS/HR Coordinator.

Throughout 2022/23, Council continued to place WHS, RTW and risk at the forefront of its day-to-day activities. The WHS and

RTW team achieved positive audit results and inspection outcomes, reflecting the CEO's ongoing commitment to maintaining a safe place for all workers and visitors.



HR management and equal employment

All recruitment and job selection decisions the Town of Walkerville made in 2022/23 were based on merit and the skills and abilities of the candidate as measured against the inherent requirements of the position, regardless of personal characteristics. Town of Walkerville believes it has a responsibility to all members of the community to create an employment environment that is free of discrimination and reflects the diversity and needs of the community it serves. The Town of Walkerville is firmly committed to the principle of equal opportunity in employment for all employees and potential employees. The Town of Walkerville acknowledges its legal obligation under the *Local Government Act 1999* and the relevant State and Federal Equal Opportunity laws.

WHS Committee

Council's WHS Committee comprises six employees, including two management representatives and two trained health and safety representatives.

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

During 2022/23, the Committee met on the following dates:

- 15 September 2022;
- 15 December 2022;
- 16 March 2023; and
- 15 June 2023.

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 for Council staff during 2022/23:

- asbestos awareness;
- child safe environment;
- dealing with difficult and aggressive customers;
- fire safety emergency warden skills retention;
- first aid - CPR refresher;
- first aid - senior first aid certificate;
- Freedom of Information (FOI) accredited training;
- health assessments;
- hearing testing;
- Independent Commission Against Corruption (ICAC) training and awareness;
- lead auditor training;
- mental health first aid;
- Return To Work Internal Claims Coordinator (ICC); and
- skin cancer awareness and checks.

Health and wellbeing

In 2022/23, 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 (WCS);
- free corporate back and shoulder massages (funded by rebates received by Council's insurers);
- free flu vaccinations;
- mental health awareness;
- rebates for either annual gym membership or private health cover for eligible staff; and
- skin cancer screenings.

Employee Assistance Program (EAP)

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

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

LGA Mutual Schemes

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

Councils are audited every two years for WHS and Risk Management performance. The last audit was conducted in April 2023.

Key strategic deliverables

- achieving 100% rebate for 100% compliance on the Risk Evaluation Action Plan submitted to the LGA Workers Compensation Scheme (WCS);
- receiving a total rebate from the Local Government Association Risk Service Schemes of \$5,171;
- continuing to follow the Work Health and Safety and Return to Work Strategic Plan, which was approved in 2022;
- reviewing the Emergency Management System, which included risk assessment and emergency drills;
- training of the Emergency Planning Committee and reviewing the Terms of Reference;
- updating battery-powered equipment for the Beautification team;
- continuing to develop, enhance and transition WHS processes over to the online SkyTrust WHS management system; and
- internal audit plan and program.





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 as a representative, informed and responsible decision-maker in the interests of its community;
- provides and co-ordinates various public services and facilities and develops its community and resources in a socially just and ecologically sustainable manner;
- encourages and develops initiatives within its community for improving the quality of life of the community;
- represents the interests of its community to the wider community; and
- exercises, performs and discharges the powers, functions and duties of Local Government under the *Local Government Act 1999* and other Acts in relation to the area for which it is constituted.

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

All meetings of Council are held at the Town of Walkerville Civic & Community Centre.

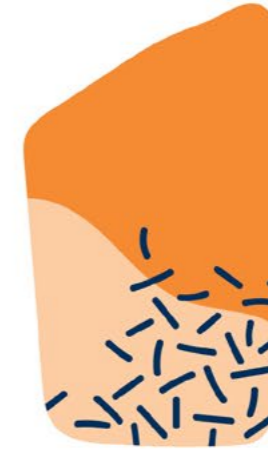
Section 6 of the *Local Government Act 1999* sets out the functions of the Council, which are:

- to plan at the local and regional level for the development and future requirements of its area;
- to provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area;
- to determine the appropriate financial contribution to be made by ratepayers to the resources of the Council;
- to provide for the welfare, wellbeing and interests of individuals and groups within its community;
- to take measures to protect its area from natural and other hazards and to mitigate the effects of such hazards;
- to manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity;
- to provide infrastructure for its community and for development within its area;
- to promote its area to provide an attractive climate and locations for the development of business, commerce, industry and tourism;
- to establish or support organisations or programs that benefit people in its area or Local Government generally;
- to manage and, if appropriate, develop, public areas vested in, or occupied by, the Council;
- to manage, improve and develop resources available to Council; and
- to undertake other functions and activities conferred by or under the Act.

Elector representation

The Town of Walkerville has eight Council Members and a Mayor, and 5,827 electors. This equates to a representation quota of 1:647.

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 Council Members	No of Electors	Representation Quota/Ratio
City of Burnside	13	32,295	2,484
City of Campbelltown	11	37,038	3,367
City of Norwood, Payneham & St Peters	13	26,147	1,867
City of Prospect	9	15,169	1,685
City of Unley	13	28,092	2,160
Town of Walkerville	9	5,827	647

Source: Local Government Association of South Australia, 27 July 2023.

The process for elector representation reviews

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

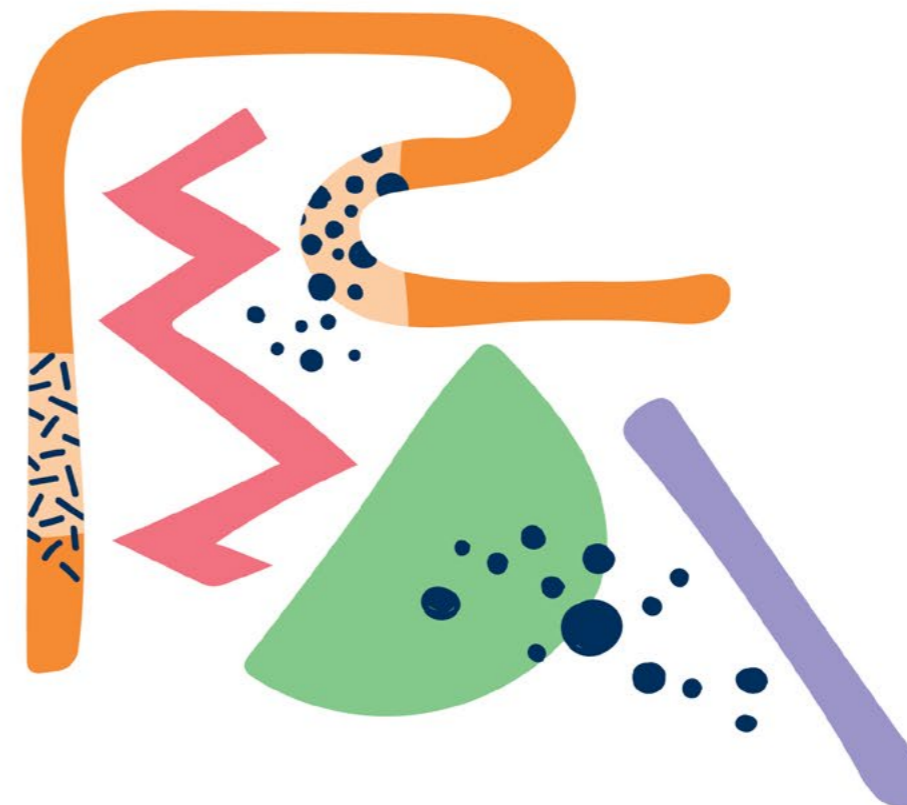
The Act sets out the requirements for conducting a review and stipulates timeframes to ensure that members of the public have ample time to make submissions at key stages during the review process.

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 and also present the advantages and disadvantages of each option under consideration.

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

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

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



Council 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 Council Members.

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

The Council Member Allowances are determined by a “Determination of the Remuneration Tribunal Allowances for Members of Local Government

Councils”, which has jurisdiction under section 76 of the Act. There are five Council groups identified by the Remuneration Tribunal. The Town of Walkerville falls into Group 4.

Summary - Council Members Allowances & Benefits Register For the period 01 July 2022 to 16 November 2022 Pursuant to Sec 79 (1) of the <i>Local Government Act 1999</i>													
	Allowance (sec 76)	Reimbursed expenses (sec 77)	Phone/data (sec 77)	Vehicle running costs (sec 77)	Taxi fares (sec 77)	Air fares (sec 77)	Mileage (sec 77)	Meals	Training & conferences (sec 77)	Accommodation (sec 77)	Facilities & support (sec 78)	Other	Total
Mayor Elizabeth Fricker	\$16,070.67	\$0	\$274.92	\$0	\$29.63	\$0	\$0	\$0	\$275.00	\$0	\$0	\$39.20	\$16,689.42
Cr MaryLou Bishop	\$3,121.14	\$0	\$59.96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,181.10
Cr James Williams	\$3,323.50	\$0	\$59.96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,383.46
Cr Norman Coleman	\$3,121.14	\$0	\$59.96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,181.10
Cr James Nenke	\$2,658.75	\$0	\$59.96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,718.71
Cr Stephen Furlan	\$3,901.50	\$0	\$59.96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,961.46
Cr Conrad Wilkins	\$3,121.14	\$0	\$59.96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,181.10
Cr Robert Ashby	\$3,121.14	\$0	\$59.96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,181.10
Cr Jennifer Joshi	\$3,121.14	\$0	\$59.96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,181.10
Total	\$41,560.12	\$0	\$754.60	\$0	\$29.63	\$0	\$0	\$0	\$275.00	\$0	\$0	\$39.20	42,658.55

Summary - Council Members Allowances & Benefits Register

For the period 17 November 2022 to 30 June 2023

Section 76 of the *Local Government Act 1999* (the Act) states that each member of a council is entitled to receive an allowance from the council for performing and discharging official functions and duties and are determined by the Remuneration Tribunal.

- (a) reimbursement of prescribed expenses (refer Local Government (Members Allowances and Benefits) Regulations 2010); and
- (b) reimbursement of prescribed expenses approved by the council (either specifically or under an appropriate Policy adopted by Council).

Section 79 of the Act requires the Chief Executive Officer to keep a record (the Register of Council Members Allowances and Benefits') which, in respect of each Member of Council will contain:

- (a) the annual allowance payable to the member; and
- (b) details of any expenses reimbursed by the council under Section 77(1)(b); an
- (c) details of other benefits paid or payable to, or provided for the benefit of, the member by the council.

Summary - Council Members Allowances & Benefits Register For the period 17 November 2022 to 30 June 2023													
	Allowance (sec 76)	Reimbursed expenses (sec 77)	Phone/data (sec 77)	Vehicle running costs (sec 77)	Taxi fares (sec 77)	Air fares (sec 77)	Mileage (sec 77)	Meals	Training & conferences (sec 77)	Accommodation (sec 77)	Facilities & support (sec 78)	Other - printing, stationery, badges	Total
Mayor Melissa Jones	\$23,614.13	\$149.51	\$347.68	\$0	\$504.51	\$1,093.68	\$135.56	\$0	\$2,805.00	\$897	\$0	\$319.00	\$29,866.07
Cr James Williams	\$6,481.55	\$0	\$119.92	\$0	\$0	\$0	\$0	\$0	\$632.50	\$0	\$0	\$0	\$7,233.97
Cr James Nenke	\$6,365.94	\$0	\$119.92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,485.86
Cr Liz Trotter	\$7,060.01	\$0	\$119.92	\$0	\$0	\$0	\$0	\$0	\$605.00	\$0	\$0	\$0	\$7,784.93
Cr Steven Rypp	\$5,903.55	\$0	\$119.92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,023.47
Cr Aman Kaur	\$5,903.55	\$0	\$119.92	\$0	\$38.12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,061.59
Cr Anthony Vanstone	\$5,903.55	\$0	\$119.92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,023.47
Cr Jay Allanson	\$5,903.55	\$0	\$119.92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,023.47
Cr John Zeppel	\$5,903.55	\$0	\$119.92	\$0	\$0	\$0	\$0	\$0	\$220.00	\$0	\$0	\$0	\$6,243.47
All Members	\$0	\$0	\$0	\$0	\$20.96	\$0	\$0	\$1,382.21	\$11,082.50	\$0	\$0	\$432.82	\$12,918.49
Total	\$73,039.38	\$149.51	\$1,307.04	\$0	\$563.59	\$1,093.68	\$135.56	\$1,382.21	\$15,345.00	\$897	\$0	\$751.82	\$94,664.79

Notes:
 1. This Register contains information required by Chapter 5, Part 5 - Allowances and Benefits - of the *Local Government Act 1999* and Local Government (Members Allowances and Benefits) Regulations 2010.
 2. Council Member allowances are calculated pursuant to the Determination of The Remuneration Tribunal Allowances for Members of Local Government.



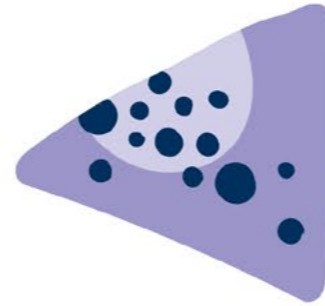
Professional development

During the 2022/23 financial year, a budget of \$21,000 was allocated for Council Member training, development and attendance at seminars and conferences.

A total of \$13,836 was spent on personal development for Council Members for the below:

- Mayoral attendance at the 2022 Local Government Association (LGA) Annual General Meeting (AGM);
- Mandatory Elected Member Training following 2022 Council Elections (Introduction plus four modules);
- Presiding Member Forum at LGA;
- Council Assessment Panel Training for Elected Members;
- Mayoral attendance at the 2023 LGA Ordinary General Meeting (OGM);
- Deputy Mayor Forum at LGA; and
- Mayoral attendance at the Australian Local Government Conference in Canberra.

Following Council Elections in November 2022, Elected Members were required to complete five Mandatory Training Sessions (Introduction + four modules) within 12 months of the Election. All nine Council Members have completed the necessary training modules.



Council Member mandatory training attendance – Post election	28 November 2022 (Introduction Module)	13 February 2023 (Strategy & Finance Module)	27 February 2023 (Civic Module)	6 March 2023 (Legal Module)	27 March 2023 (Behaviour Module)	13 April 2023 (Strategy & Finance Module)*	11 May 2023 (Behaviour Module)*	Total	Total %
Mayor Melissa Jones	✓	✓	✓	✓	✓	N/R	N/R	✓	100%
Cr Jay Allanson	✓	✓	✓	✓	✓	N/R	N/R	✓	100%
Cr Aman Kaur	✓	✓	✓	✓	✓	N/R	N/R	✓	100%
Cr James Nenke	✓	✓	✓	✓	A	N/R	✓	✓	100%
Cr Steven Rypp	✓	✓	✓	✓	✓	N/R	N/R	✓	100%
Cr Liz Trotter	✓	✓	✓	✓	✓	N/R	N/R	✓	100%
Cr Anthony Vanstone	✓	✓	✓	✓	✓	N/R	N/R	✓	100%
Cr James Williams	✓	A	✓	✓	✓	✓	N/R	✓	100%
Cr John Zeppel	✓	✓	✓	✓	✓	N/R	N/R	✓	100%

A = apology for meeting LOA = approved leave of absence N/R = not required to attend * offsite/Zoom catch up training session

The decision-making process

Decision-making is the most important activity undertaken by the Town of Walkerville, both by Council and by Administration. An effective decision-making process increases the likelihood that the decisions themselves will be in the best interests of the entire community. The Council can only make decisions by resolution, that is, a motion being considered at a formal meeting of Council.

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

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

Council's "Code of Practice – Access to Meetings & Documents" (Code) details Council's commitment to the principle of open and accountable government and encourages

appropriate community participation in the business of Council.

The Code provides the community with information relating to:

- how to 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; and
- grievances about the use of the Code by Council.

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

The 12 Ordinary Council Meetings during the period of 2022/23 were live streamed to YouTube.

Member behaviour

There were no contraventions of Chapter 5 (Members of Council) Part 4 (Member Integrity and Behaviour) Division 2 (Member Behaviour) during 2022/23.

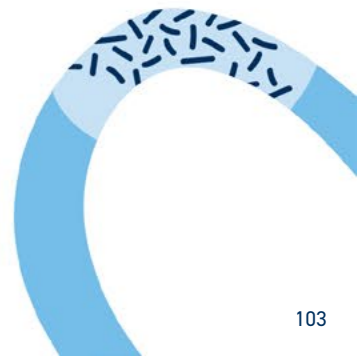
Agendas and Minutes

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

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

Meeting agendas and minutes can also be viewed on Council's website: www.walkerville.sa.gov.au

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



Council meeting attendance

Ordinary Council Meetings

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

There were a total of 354 Council resolutions for the 2022/23 financial year.

There were 15 outstanding Council resolutions presented to Council as at the June 2023 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
(finishing term in November)

Mayor Melissa Jones
(starting term in November)

Membership and attendance of full Council from 1 July 2022 to 16 November 2022:	18 Jul 2022	*1 Aug 2022	15 Aug 2022	*31 Aug 2022	*5 Sept 2022	19 Sept 2022	17 Oct 2022	*26 Oct 2022	Total	Total %
Mayor Elizabeth Fricker	✓	✓	✓	✓	✓	✓	✓	✓	✓	100%
Cr Robert Ashby	✓	✓	✓	LOA	✓	✓	LOA	LOA	5/8	62.5%
Cr MaryLou Bishop	✓	A	✓	✓	A	✓	LOA	LOA	4/8	50%
Cr Norm Coleman	✓	✓	✓	✓	✓	✓	✓	✓	✓	100%
Cr Stephen Furlan	✓	✓	✓	✓	✓	✓	✓	✓	✓	100%
Cr Jennifer Joshi	LOA	✓	✓	A	✓	✓	✓	✓	6/8	75%
Cr James Nenke	A	✓	✓	A	✓	✓	✓	✓	6/8	75%
Cr Conrad Wilkins	✓	LOA	LOA	LOA	LOA	LOA	LOA	LOA	1/8	12.5%
Cr James Williams	✓	✓	✓	✓	✓	✓	✓	A	7/8	87.5%

Membership and attendance of full Council from 17 November 2022 to 30 June 2023:	28 Nov 2022	19 Dec 2022	16 Jan 2023	*23 Jan 2023	20 Feb 2023	20 Mar 2023	*3 Apr 2023	17 Apr 2023	*8 May 2023	15 May 2023	*8 Jun 2023	19 Jun 2023	*26 Jun 2023	*29 Jun 2023	Total	Total %
Mayor Melissa Jones	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100%
Cr Jay Allanson	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100%
Cr Aman Kaur	✓	✓	✓	✓	✓	✓	LOA	LOA	✓	✓	LOA	✓	✓	✓	11/14	78.6%
Cr James Nenke	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	NP	13/14	92.9%
Cr Steven Rypp	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	A	✓	A	12/14	85.7%
Cr Liz Trotter	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	100%
Cr Anthony Vanstone	✓	✓	✓	✓	✓	✓	A	✓	✓	✓	✓	✓	✓	A	12/14	85.7%
Cr James Williams	✓	A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	A	12/14	85.7%
Cr John Zeppel	✓	A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13/14	92.9%

LOA = approved leave of absence A = apology for meeting *Special Council Meeting

Council Member briefing sessions of Council

A Council, or the Chief Executive Officer of a Council, may hold or arrange for the holding of a session (not being a formal meeting of a Council or Council Committee required to be held under this Chapter) to which more than one member of the Council or a Council Committee is invited to attend or be involved in for the purposes of providing information or a briefing to attendees (an information or briefing session).

Section 90A(6) of the *Local Government Act 1999* enables Council to lawfully hold designated information and briefing sessions of Council or a Council Committee, provided that:

- sections 90(5), (6) and (7a) apply to the information or briefing sessions as if it were a meeting of the Council or Council Committee;
- a prescribed matter cannot be dealt with at an information or briefing session; and

- a reference to a meeting or meetings in sections 94 and 95 includes a reference to an information or briefing session or sessions.

In 2022/23, Council held 18 designated Council Member briefing sessions in accordance with legislative requirements.

The following matters were discussed:

7 October 2021	<ul style="list-style-type: none"> 39 Smith Street Walkerville Oval redevelopment
22 August 2022	<ul style="list-style-type: none"> Scotty's Corner Code Amendment
5 September 2022	<ul style="list-style-type: none"> Walkerville Oval redevelopment (consultation feedback)
29 September 2022	<ul style="list-style-type: none"> 39 Smith Street Suburban boundary realignment
24 November 2022	<ul style="list-style-type: none"> New Council Member workshop
28 November 2022	<ul style="list-style-type: none"> Mandatory training session (Introduction Module)
12 January 2023	<ul style="list-style-type: none"> ERA Water presentation Planning review presentation
19 January 2023	<ul style="list-style-type: none"> Administration operations (Corporate, Assets & Infrastructure)
9 February 2023	<ul style="list-style-type: none"> Administration operations (Public Relations & Community Services, Planning & Regulatory and Strategy & Governance)
13 February 2023	<ul style="list-style-type: none"> Mandatory training session (Strategy & Finance Module)
27 February 2023	<ul style="list-style-type: none"> Mandatory training session (Civic Module)
28 February 2023	<ul style="list-style-type: none"> Local Government Finance Authority presentation
1 March 2023	<ul style="list-style-type: none"> Major Projects (Member for Adelaide)
6 March 2023	<ul style="list-style-type: none"> Mandatory training session (Legal Module)
27 March 2023	<ul style="list-style-type: none"> Mandatory training session (Behaviour Module)
5 April 2023	<ul style="list-style-type: none"> Budget workshop 2
8 May 2023	<ul style="list-style-type: none"> ERA Water presentation Transport Strategy
25 May 2023	<ul style="list-style-type: none"> 39 Smith Street Walkerville Oval redevelopment (South Australian Financing Authority correspondence)

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 a council derives the power to establish such committees.

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

Committees may comprise of:

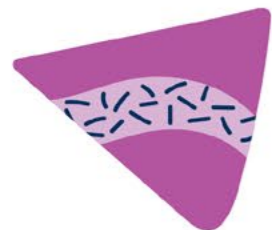
- Council Members only;
- Council Members and Independent Members; or
- Council Members and members of the community.

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

- assist Council in the performance of its functions;
- inquire into matters and to provide and make recommendations to Council on matters within Council's responsibilities; and
- provide advice to Council.

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

During 2022/23, the Town of Walkerville had the following section 41 committees:



Audit Committee

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

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

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

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

Fee structure

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

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

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

Membership and attendance of the Audit Committee from 1 July 2022 to 16 November 2022:	7 Jul 2022	30 Aug 2022	*25 Oct 2022	Total	Total %
Mr Ross Haslam (Independent)	✓	✓	✓	✓	100%
Mr Colin Scarlett (Independent)	✓	✓	✓	✓	100%
Cr Stephen Furlan	✓	✓	✓	✓	100%
Cr Conrad Wilkins	LOA	LOA	LOA	0/3	0%
Mayor Elizabeth Fricker (Ex-Officio)	✓	✓	✓	✓	100%
Cr Rob Ashby (Proxy)	✓	A	A	1/3	33.3%

Membership and attendance of Audit Committee from 17 November 2022 to 30 June 2023:	22 Feb 2023	27 Apr 2023	25 May 2023	Total	Total %
Mr Ross Haslam (Independent)	✓	✓	✓	✓	100%
Mr Colin Scarlett (Independent)	✓	✓	✓	✓	100%
Michele Bennetts (Independent)	N/A	✓	A	1/2	50%
Cr Steven Rypp	✓	✓	A	2/3	66.6%
Cr Liz Trotter	✓	✓	✓	✓	100%
Mayor Melissa Jones (Ex-Officio)	N/A	✓	✓	✓	100%

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

CEO Performance Review Committee

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

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

Fee structure

Council Members were not paid a sitting fee for attendance at committee meetings.

Sustainability Committee

Council has established a new Sustainability Committee to look at the current social and environmental challenges facing the Town of Walkerville area, as well as to consider how to address these issues into the future.

The new Committee includes Mayor Melissa Jones, Councillor John Zeppel, Councillor James Williams and Councillor Aman Kaur.

The primary purpose of the Committee will be to provide advice on:

- environmental sustainability – such as the conservation of natural resources and environmental issues, including emissions and wastes; and
- social sustainability – such as impacts on people, including First Nations matters or human rights matters.

As at 30 June 2023, the Committee had not yet commenced meetings.

Membership and attendance of the Chief Executive Officer's Performance Review Committee from 1 July 2022 to 16 November 2022:	*18 Aug 2022	14 Oct 2022	4 Nov 2022	Total	Total %
Mayor Elizabeth Fricker (Presiding Member)	✓	✓	✓	✓	100%
Cr Jennifer Joshi	✓	✓	✓	✓	100%
Cr James Williams	✓	A	✓	2/3	66.6%
Cr Stephen Furlan	A	✓	✓	2/3	66.6%

Membership and attendance of the Chief Executive Officer's Performance Review Committee from 17 November 2022 to 30 June 2023:	31 Jan 2023	28 Mar 2023	*8 May 2023	*30 May 2023	*7 June 2023	Total	Total %
Mayor Melissa Jones (Presiding Member)	✓	✓	✓	✓	✓	✓	100%
Cr Jay Allanson	✓	✓	✓	LOA	✓	45	80%
Cr Steven Rypp	✓	✓	✓	✓	✓	✓	100%
Cr Liz Trotter	✓	✓	✓	✓	✓	✓	100%
Cr John Zeppel	✓	✓	✓	✓	✓	✓	100%

A = apology for meeting LOA = approved leave of absence N/A = not appointed to the Committee at this date N/R = not required to attend *Special CEO Performance Review Committee Meeting



Walkerville Community Committee (formerly Women of Walkerville Committee)

The Walkerville Community Committee (WCC) – formerly known as the Women of Walkerville (WOW) Committee until December 2022 – has been updated to reflect the diversity of the Town of Walkerville population.

The purpose of the recent review was to improve the Committee by creating a greater sense of inclusivity within the Council area, whilst also giving more back to the community.

The WCC is involved in a range of activities including:

- organising fundraising initiatives to provide events, activities and services that will benefit the Town of Walkerville community;
- identifying areas of enhancement and improvement for that area that will benefit the community;
- applying for grants, where appropriate;
- seeking corporate or private sponsorships to support the Committee's activities;
- donating surplus funds to registered charities that are identified by the Committee (subject to Council approval);
- ensuring that its activities broadly reflect the aspirations of the Council's Strategic Plan; and
- engaging and liaising with members of the community, local schools and organisations for fundraising activities, where collaboration is in the best interest of the community wellbeing.

The Committee meets at least four times a calendar year.

Fee structure

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

Membership and attendance of the Women of Walkerville Committee from 1 July 2022 to 19 December 2022:	25 Aug 2022	*29 Sep 2022	4 Nov 2022	Total	Total %
Mayor Elizabeth Fricker (Presiding Member)	✓	✓	✓	✓	100%
Cr MaryLou Bishop	✓	A	✓	2/3	66.6%
Cr Jennifer Joshi	✓	A	✓	2/3	66.6%
Margot Vowles OAM (Patron)	A	A	✓	1/3	33.3%
Lyn O'Grady	✓	✓	✓	✓	100%
Rebecca Petrucco	A	A	✓	1/3	33.3%
Fiona Raptis	✓	A	✓	2/3	66.6%
Ann Hartley	A	A	A	0/3	0%

Membership and attendance of the Women of Walkerville Committee (changing to Walkerville Community Committee from January onwards) from 19 December 2022 to 30 June 2023:	#16 Feb 2023	27 Mar 2023	Total	Total %
Mayor Melissa Jones	✓	✓	✓	100%
Cr Aman Kaur	✓	✓	✓	100%
Cr Liz Trotter	✓	✓	✓	100%
Cr John Zeppel	N/A	✓	✓	100%

A = apology for meeting LOA = approved leave of absence N/A = not appointed to the Committee at this date N/R = not required to attend *no quorum achieved – flying minute only
*Women of Walkerville Committee Meeting (prior to endorsement of name change)



Committees established under legislation

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 Council Member.

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

The CAP provides advice to Council about trends, issues and any other matters that may relate to the applications.

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

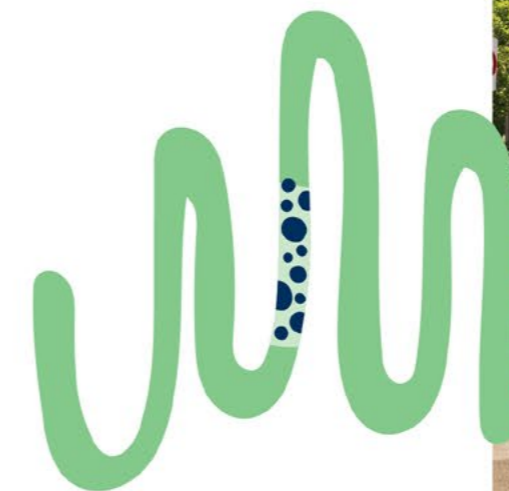
The CAP meets on the second Monday of each month.

Fee structure

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

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

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



Membership and attendance of the Council Assessment Panel from 1 July 2022 to 30 June 2023:	12 Sep 2022	10 Oct 2022	14 Nov 2022	12 Dec 2022	8 May 2023	Total	Total %
Mr Michael Doherty (Presiding Member)	✓	✓	✓	✓	✓	✓	100%
Cr Stephen Furlan	✓	A	A	N/A	N/A	1/3	33.3%
Cr John Zeppel	N/A	N/A	N/A	N/A	✓	✓	100%
Mr Ross Bateup	✓	A	✓	✓	✓	4/5	80%
Ms Zoe Garnaut	✓	✓	✓	✓	✓	✓	100%
Mr Arron Broom	✓	✓	✓	✓	✓	✓	100%
Mr Julian Rutt (Proxy)	N/R	✓	A	✓	N/R	2/3	66.6%

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





Advisory groups and panels established by Council resolution for strategic purposes

A Council may also establish advisory groups, committees or panels as a mechanism for facilitating and improving community participation in the Town's decision-making process.

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

Decisions or recommendations from these groups will be presented at a formal meeting of Council for consideration.

During 2022/23, the following Committee was operational:

Wesleyan Cemetery Advisory Committee

The Wesleyan Cemetery Advisory Committee dissolved on 19 December 2022, as per resolution CNC152/22-23.

This Committee held its last meeting on 12 October 2022, where members considered future operations of the committee and determined to dissolve.

Membership and attendance of the Wesleyan Cemetery Advisory Committee from 1 July 2022 to 30 June 2023:	12 Oct 2022	Total	Total %
Cr James Nenke	✓	✓	100%
Cr James Williams	✓	✓	100%
Mr Jim Everett (Presiding Member)	✓	✓	100%
Mr David Griffiths	✓	✓	100%
Ms Heather Wright	✓	✓	100%

Walkerville and Prospect Building Fire Safety Committee

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

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

Meetings of the Committee are held every third month.

Fee structure

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

Membership and attendance of the Walkerville and Prospect Building Fire Safety Committee from 1 July 2022 to 30 June 2023:	31 Aug 2022	23 Nov 2022	22 Feb 2023	14 Jun 2023	Total	Total %
Mr Troy Olds (Presiding Member) Town of Walkerville	✓	✓	✓	✓	✓	100%
Siobhan Kelly Town of Walkerville	✓	✓	LOA	LOA	✓	100%
Scott McLuskey City of Prospect	A	A	✓	✓	2/4	50%
Chi Hok City of Prospect	✓	✓	✓	✓	✓	100%
Mark Daly Metropolitan Fire Service	✓	✓	✓	✓	✓	100%
Chandhini Kumar Town of Walkerville	N/A	N/A	✓	✓	✓	100%
Tom Barker City of Prospect	N/A	N/A	N/A	✓	✓	100%

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

Regional subsidiaries

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

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

Subsidiary annual reports are included in this document at page 168.



Confidential matters

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

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

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

During 2022/23, of the 354 agenda items, 25 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 7.06% 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 2022/23 financial year. The confidentiality status was current at 30 June 2023.

Date of meeting	Subject matter	section 90(2)	section 90(3)	section 91(7)	Confidentiality status
18 Jul 2022	Draft Mandatory Training Standard – Council Feedback	1	90(3)(j)	1	Released
18 Jul 2022	Strategic Property & Leasing Review – Walkerville Lawn Tennis Club	1	90(3)(b)&(d)	1	Released
18 Jul 2022	Strategic Property & Leasing Review – Saints Gymnastics Club	1	90(3)(b)&(d)	1	Retained
5 Sep 2022	Appointment of ERA Water Audit Committee Independent Member	1	90(3)(a)	1	Released
5 Sep 2022	Appointment of Interim CEO Performance Review Committee Consultant	1	90(3)(b)	1	Retained
19 Sep 2022	Bancroft (Watson Car Park) Discretionary Rebate Application 2022/23	1	90(3)(b)	1	Released
19 Sep 2022	Donnelly (Watson Car Park) Discretionary Rebate Application 2022/23	1	90(3)(b)	1	Released
17 Oct 2022	Verbal Update – Office of the Chief Executive Officer (Late item)	1	90(3)(a)	1	Retained
26 Oct 2022	Appointment of Acting Chief Executive Officer	1	90(3)(a)	1	Retained
20 Feb 2023	Discretionary Rates Rebate Application (ECH Inc.) 2022-23	1	90(3)(b)	1	Partially released
20 Feb 2023	CEO Recruitment Process	1	90(3)(b), (h) & (k)	1	Partially released
20 Mar 2023	Discretionary Rates Rebate Application (ECH Inc.) 2022-23	1	90(3)(b)	1	Partially released
20 Mar 2023	Discretionary Rates Rebate Application (Jones) 2022-23	1	90(3)(b)	1	Partially released
20 Mar 2023	Appointment of Independent Audit Committee Member	1	90(3)(a)	1	Released
3 Apr 2023	CEO Recruitment Process - Appointment of Recruitment Agency & Independent Legal Advisor/ Person	1	90(3)(k)	1	Retained
17 Apr 2023	CEO Performance Review Committee Special Meeting Minutes 28 March 2023	1	90(3)(k)	1	Partially released
17 Apr 2023	2023 Volunteer Awards	1	90(3)(a)	1	Released
17 Apr 2023	Walkerville Community Committee	1	90(3)(b)	1	Partially released
8 May 2023	CEO Recruitment Process – Procedural Matter	1	90(3)(h)	1	Retained
15 May 2023	Appointment of Independent Member to the ERA Water Audit Committee	1	90(3)(a)	1	Partially released
8 Jun 2023	CEO Recruitment Process – Preferred Candidate Nomination	1	90(3)(a)	1	Partially released
19 Jun 2023	Strategic Property Leasing Review – Saints Gymnastics Club Inc.	1	90(3)(h)	1	Retained
19 Jun 2023	CEO Performance Review Committee Special Meeting Minutes	1	90(3)(a)&(d)	1	Partially released
26 Jun 2023	Walkerville Oval Redevelopment Update & South Australia Finance Authority Communication	1	90(3)(b)&(j)	1	Partially released
26 Jun 2023	Administrative and Legal Response to Motion without Notice CNC325/22-23 – Legal Advice – Attachment A to Item 4.1	1	90(3)(h)	1	Partially released
Total Orders		25		25	



Confidential matters Continued

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

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

Section	Description	Total
90(3)(a)	information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	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	11
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	3
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	4
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	2
90(3)(k)	tenders for the supply of goods, the provision of services or the carrying out of works	3
90(3)(m)	information relating to a proposed amendment to a Development Plan under the repealed <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
Total instances of 90(3) subparagraphs used		31

A total of 22 confidential orders expired, ceased to apply or were released during 2022/23, including seven orders which were made in 2022/23.

There were 29 confidential retention orders under section 91(7) that remained operative as at 30 June 2023.

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

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

Delegations

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

Council makes policy decisions that 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 & Community Centre and on Council's website - 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 Council's Decision Policy is available from Council's website.

During 2022/23, Council received no applications for a section 270 review of a Council decision.

SA Ombudsman enquiries

In 2022/23, one matter was reviewed following referral to the SA Ombudsman in the previous year by an interested party. 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 2023

A liveable, cohesive, safe, active and sustainable township



Corporation of the Town of Walkerville

General Purpose Financial Statements
for the year ended 30 June 2023

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General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Andrew MacDonald
Chief Executive Officer

16 October 2023



Melissa Jones
Mayor

16 October 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	9,734	9,446
Statutory charges	2b	550	390
User charges	2c	628	605
Grants, subsidies and contributions - operating	2g	754	1,195
Investment income	2d	87	3
Reimbursements	2e	79	65
Other income	2f	159	154
Net gain - equity accounted council businesses	19(a)	44	—
Total income		12,035	11,858
Expenses			
Employee costs	3a	3,609	3,488
Materials, contracts and other expenses	3b	4,864	4,428
Depreciation, amortisation and impairment	3c	2,418	2,438
Finance costs	3d	141	86
Net loss - equity accounted council businesses	19(a)	247	217
Total expenses		11,279	10,657
Operating surplus / (deficit)		756	1,201
Asset disposal and fair value adjustments	4	(336)	(237)
Amounts received specifically for new or upgraded assets	2g	309	21
Net surplus / (deficit)		729	985
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	15,696	—
Total amounts which will not be reclassified subsequently to operating result		15,696	—
Total other comprehensive income		15,696	—
Total comprehensive income		16,425	985

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

Corporation of the Town of Walkerville

Financial Statements 2023

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	6,002	950
Trade and other receivables	5b	219	247
<u>Subtotal</u>		<u>6,221</u>	<u>1,197</u>
Total current assets		<u>6,221</u>	<u>1,197</u>
Non-current assets			
Equity accounted investments in council businesses	6a	1,801	1,790
Other non-current assets	6b	1,060	771
Infrastructure, property, plant and equipment	7	139,998	125,434
Total non-current assets		<u>142,859</u>	<u>127,995</u>
TOTAL ASSETS		<u>149,080</u>	<u>129,192</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8a	5,979	1,090
Provisions	8c	514	654
<u>Subtotal</u>		<u>6,493</u>	<u>1,744</u>
Total current liabilities		<u>6,493</u>	<u>1,744</u>
Non-current liabilities			
Borrowings	8b	2,696	3,996
Provisions	8c	25	24
Liability - equity accounted council businesses	8d	220	207
Total non-current liabilities		<u>2,941</u>	<u>4,227</u>
TOTAL LIABILITIES		<u>9,434</u>	<u>5,971</u>
Net assets		<u>139,646</u>	<u>123,221</u>
EQUITY			
Accumulated surplus		36,783	36,054
Asset revaluation reserves	9a	102,467	86,771
Other reserves	9b	396	396
Total council equity		<u>139,646</u>	<u>123,221</u>
Total equity		<u>139,646</u>	<u>123,221</u>

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

Corporation of the Town of Walkerville

Financial Statements 2023

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance at the end of previous reporting period		36,054	86,771	396	123,221
Net surplus / (deficit) for year		729	-	-	729
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	15,696	-	15,696
Other comprehensive income		<u>-</u>	<u>15,696</u>	<u>-</u>	<u>15,696</u>
Total comprehensive income		<u>729</u>	<u>15,696</u>	<u>-</u>	<u>16,425</u>
Balance at the end of period		<u>36,783</u>	<u>102,467</u>	<u>396</u>	<u>139,646</u>
2022					
Balance at the end of previous reporting period		35,069	86,771	396	122,236
Net surplus / (deficit) for year		985	-	-	985
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	-	-	-
Other comprehensive income		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income		<u>985</u>	<u>-</u>	<u>-</u>	<u>985</u>
Balance at the end of period		<u>36,054</u>	<u>86,771</u>	<u>396</u>	<u>123,221</u>

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		9,782	9,627
Statutory charges		550	416
User charges		685	665
Grants, subsidies and contributions		782	1,195
Investment receipts		87	3
Reimbursements		79	65
Other receipts		5,295	494
<u>Payments</u>			
Payments to employees		(3,764)	(3,704)
Payments for materials, contracts and other expenses		(5,215)	(7,171)
Finance payments		(126)	(88)
Net cash provided by (or used in) operating activities	11b	<u>8,155</u>	<u>1,502</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		309	21
Sale of replaced assets		36	-
Distributions Received from Equity Accounted Council Businesses		46	218
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(1,200)	(779)
Expenditure on new/upgraded assets		(457)	(1,878)
Capital contributed to equity accounted Council businesses		(247)	(217)
Work in Progress		(290)	1,882
Net cash provided (or used in) investing activities		<u>(1,803)</u>	<u>(753)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayments of Borrowings		(1,300)	(750)
Net cash provided by (or used in) financing activities		<u>(1,300)</u>	<u>(750)</u>
Net increase (decrease) in cash held		<u>5,052</u>	<u>(1)</u>
plus: cash & cash equivalents at beginning of period		950	951
Cash and cash equivalents held at end of period	11a	<u>6,002</u>	<u>950</u>

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation**1.1 Compliance with Australian Accounting Standards**

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 16 October 2023

1.2 Critical accounting estimates

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

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

1.3 Rounding

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

1.4 Estimates and assumptions

The preparation of financial statements in conformity with the 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.

(2) The local government reporting entity

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

(3) Income recognition

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

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

In other cases, AASB 1058 applies when Council enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

continued on next page ...

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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
2020/21	\$258,533	\$267,243	- \$8,710
2021/22	\$337,441	\$299,791	+ \$37,650
2022/23	\$376,599	\$273,875	+ \$102,724

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 and equipment**5.1 Initial Recognition**

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

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

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (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.

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

5.3 Subsequent Recognition

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

5.4 Depreciation of Non-Current Assets

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

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

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

Buildings and Other Structures:

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

Open space:

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

Plant and Equipment

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

Stormwater:

Structure	50 to 100 years
Drain	30 to 150 years

continued on next page ...

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

Transport Infrastructure:

Road	20 to 200 years
Carpark	30 to 200 years
Pathways	15 to 80 years
Kerb	80 years
Traffic Management	15 to 50 years

5.5 Impairment

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

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

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

5.6 Borrowing Costs

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

(6) Payables**7.1 Goods & Services**

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

7.2 Payments Received in Advance & Deposits

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

(7) Borrowings

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

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

(8) Employee benefits**8.1 Salaries, Wages & Compensated Absences**

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

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

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

An accrual is made for 50% of unused sick leave for those employees covered under ASU EB agreement Number 6 (one employee only as at 30 June 2023). Otherwise Council's experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period and this experience is expected to recur in future reporting periods.

8.2 Superannuation

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

(9) Leases

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

9.1 Council as a lessee

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

i) Right-of-Use-Assets

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

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

ii) Lease Liabilities

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

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

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

(10) Equity accounted Council businesses

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

(11) GST implications

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

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

(12) New accounting standards and UIG interpretations

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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

Standards issued by the AASB not yet effective

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

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current* (amended by *AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current - Deferral of Effective Date*, *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*)
- *AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*. (This Standard makes amendments to *AASB 1053 Application of Tiers of Australian Accounting Standards*, June 2010 and *AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for Profit Tier 2 Entities*, March 2020)
- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates* (This standard amends a number of Standards as follows: *AASB 7 Financial Instruments: Disclosures* – to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements, *AASB 101 Presentation of Financial Statements* – to require entities to disclose their material accounting policy information rather than their significant accounting policies, *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* – to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates, *AASB 134 Interim Financial Reporting* – to identify material accounting policy information as a component of a complete set of financial statements, *AASB Practice Statement 2: Making Materiality Judgements* – to provide guidance on how to apply the concept of materiality to accounting policy disclosures)
- *AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction*. (This Standard makes amendments to *AASB 1 First-time Adoption of Australian Accounting Standards*, July 2015 and *AASB 112 Income Taxes*, August 2015. These amendments arise from the issuance of International Financial Reporting Standard Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12) by the International Accounting Standards Board (IASB) in May 2021)
- *AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*. (This standard amends a number of Standards as follows: *AASB 7 Financial Instruments: Disclosures*, August 2015, *AASB 116 Property, Plant and Equipment*, August 2015, *AASB 124 Related Party Disclosures*, July 2015, *AASB 128 Investments in Associates and Joint Ventures*, August 2015, *AASB 134 Interim Financial Reporting*, August 2015, *AASB 1054 Australian Additional Disclosures*, May 2011, *AASB Practice Statement 2: Making Materiality Judgements*, December 2017. This Standard repeals Australian Accounting Standards that have been superseded by other Standards but not formally repealed. It also repeals Standards that amend other Standards as their principal purpose but which have not been formally repealed, provided their Parliamentary disallowance period and legal commencement date have passed)
- *AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments*. (This Standard amends: *AASB 1 First-time Adoption of Australian Accounting Standards*, July 2015, *AASB 3 Business Combinations*, August 2015, *AASB 5 Non-current Assets Held for Sale and Discontinued Operations*, August 2015, *AASB 7 Financial Instruments: Disclosures*, August 2015, *AASB 9 Financial Instruments*, December 2014, *AASB 15 Revenue from Contracts with Customers*, December 2014, *AASB 17 Insurance Contracts*, July 2017, *AASB 119 Employee Benefits*, August 2015, *AASB 132 Financial Instruments: Presentation*, August 2015, *AASB 136 Impairment of Assets*, August 2015, *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*, August 2015, *AASB 138 Intangible Assets*, August 2015, *AASB 1057 Application of Australian Accounting Standards*, July 2015, *AASB 1058 Income of Not-for Profit Entities*, December 2016; to permit public sector entities to continue applying *AASB 4 Insurance Contracts* and *AASB 1023 General Insurance Contracts* to annual periods beginning on or after 1 January 2023 but before 1 July 2026. This Standard also amends *AASB 17* to repeal *AASB 1038 Life Insurance Contracts*, July 2004 and

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

supersede *Interpretation 1047 Professional Indemnity Claims Liabilities in Medical Defence Organisations* for annual periods beginning on or after January 2023)

- *AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information.* (This Standard makes amendments to *AASB 17 Insurance Contracts*, July 2017. These amendments arise from the issuance of International Financial Reporting Standard Initial Application of IFRS 9 – Comparative Information (Amendment to IFRS 17) by the International Accounting Standards Board (IASB) in December 2021)

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

- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback.* (This Standard makes amendments to *AASB 16 Leases*, February 2016. These amendments arise from the issuance of International Financial Reporting Standard Lease Liability in a Sale and Leaseback (Amendments to IFRS 16) by the International Accounting Standards Board (IASB) in September 2022)
- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* (This Standard makes amendments to *AASB 13 Fair Value Measurement*, August 2015 for application by not-for profit public sector)

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

- *AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector.* (This Standard amends *AASB 17 Insurance Contracts*, July 2017 and *AASB 1050 Administered Items*, December 2007 to include modifications related to the application of *AASB 17* by public sector entities. This Standard also amends the following Standards to remove the temporary consequential amendments set out in *AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments* since *AASB 4 Insurance Contracts*, August 2015 and *AASB 1023 General Insurance Contracts*, July 2004 do not apply to public sector entities for periods beginning on or after 1 July 2026: *AASB 1 First-time Adoption of Australian Accounting Standards*, July 2015, *AASB 3 Business Combinations*, August 2015, *AASB 5 Non-current Assets Held for Sale and Discontinued Operations*, August 2015, *AASB 7 Financial Instruments: Disclosures*, August 2015, *AASB 9 Financial Instruments*, December 2014, *AASB 15 Revenue from Contracts with Customers*, December 2014, *AASB 119 Employee Benefits*, August 2015, *AASB 132 Financial Instruments: Presentation*, August 2015, *AASB 136 Impairment of Assets*, August 2015, *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*, August 2015, *AASB 138 Intangible Assets*, August 2015, *AASB 1057 Application of Australian Accounting Standards*, July 2015, *AASB 1058 Income of Not-for-Profit Entities*, December 2016)

(13) Comparative figures

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

(14) Disclaimer

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	9,661	9,399
Less: mandatory rebates	(252)	(272)
Less: discretionary rebates, remissions and write-offs	(43)	(57)
Total general rates	9,366	9,070
Other rates (including service charges)		
Landscape levy	347	351
Other	–	2
Total other rates (including service charges)	347	353
Other charges		
Penalties for late payment	21	23
Total other charges	21	23
Total rates	9,734	9,446
(b) Statutory charges		
PDI Act fees	34	45
Town planning fees	108	117
Animal registration fees and fines	47	47
Parking fines / expiation fees	353	181
Environmental control fines	1	–
Other licences, fees and fines	7	–
Total statutory charges	550	390
(c) User charges		
Hall and equipment hire	10	5
Property lease	52	49
Sundry	29	44
Levi Park Management Fee	532	502
Library Fees & Sales	5	5
Total user charges	628	605
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	87	3
Total investment income	87	3

Corporation of the Town of Walkerville

Financial Statements 2023

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

Note 2. Income (continued)

\$ '000	2023	2022
(e) Reimbursements		
Roadworks	9	6
Sundry	70	59
Total reimbursements	79	65
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	1	-
Rebates received	89	68
Sundry	37	56
LGFA Bonus	14	8
Other	18	22
Total other income	159	154
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	178	21
Amounts received specifically for new or upgraded assets (Alfred St Upgrade)	131	-
Total	309	21
Other grants, subsidies and contributions		
Other grants, subsidies and contributions	640	934
Roads to Recovery	79	79
Library and communications	33	43
Sundry	2	3
Individually significant item - additional Grants Commission payment (refer below)	-	136
Total other grants, subsidies and contributions	754	1,195
Total grants, subsidies and contributions	1,063	1,216
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	282	429
State Government	618	768
Other	163	19
Total	1,063	1,216
(ii) Individually significant items		
Grant Commission (Financial Assistance Grant) recognised as income	203	136

Corporation of the Town of Walkerville

Financial Statements 2023

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

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		3,017	2,880
Employee leave expense		59	116
Superannuation - defined contribution plan contributions	18	294	251
Superannuation - defined benefit plan contributions	18	22	40
Workers' compensation insurance		155	141
Other - Income Protection Insurance		47	54
Other - Journey Insurance		2	3
Other employee related costs		13	3
Total operating employee costs		3,609	3,488
Total number of employees (full time equivalent at end of reporting period)		34	35
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		25	25
- Other services		11	-
Elected members' expenses		156	137
Election expenses		51	3
Subtotal - prescribed expenses		243	165
(ii) Other materials, contracts and expenses			
Contractors		998	866
Energy		218	187
Maintenance		525	451
Legal expenses		65	63
Levies paid to Government - NRM levy		340	335
Levies - other		20	20
Parts, accessories and consumables		76	73
Professional services		169	210
Sundry		391	384
Bank Charges		35	30
Contractors - Health services		82	104
Contractors - Waste collection/Management		932	853
Insurance		131	113
Professional Services/Consultants - Planning Consultants		164	121
IT and Communication		427	413
Fringe Benefits Tax		17	17
Training		31	23
Subtotal - Other material, contracts and expenses		4,621	4,263
Total materials, contracts and other expenses		4,864	4,428

Corporation of the Town of Walkerville

Financial Statements 2023

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

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings & other structures	510	651
Furniture and fittings	106	–
Open space	315	315
Stormwater	199	196
Plant and equipment	56	51
Transport infrastructure	1,232	1,225
Subtotal	2,418	2,438
Total depreciation, amortisation and impairment	2,418	2,438
(d) Finance costs		
Interest on overdraft and short-term drawdown	141	86
Total finance costs	141	86

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	36	–
Less: carrying amount of assets sold	(372)	(237)
Gain (loss) on disposal	(336)	(237)
Net gain (loss) on disposal or revaluation of assets	(336)	(237)

Corporation of the Town of Walkerville

Financial Statements 2023

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

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	95	78
Short term deposits and bills, etc.	5,907	872
Total cash and cash equivalent assets	6,002	950
(b) Trade and other receivables		
Rates - general and other	99	147
Accrued revenues	56	10
Debtors - general	30	64
Prepayments	34	26
Subtotal	219	247
Total trade and other receivables	219	247

Note 6. Non-current assets

\$ '000	Notes	2023	2022
(a) Equity accounted investments in council businesses			
Eastern Health Authority	19(a)i	34	32
East Waste Management	19(a)i	148	121
ERA Water Regional Subsidiary	19(a)i	1,619	1,637
Total equity accounted investments in Council businesses		1,801	1,790
(b) Other non-current assets			
Other			
Capital work in progress		1,060	771
Total other		1,060	771
Total other non-current assets		1,060	771

Infrastructure, property, plant and equipment

	Fair Value Level	as at 30/06/22				Asset movements during the reporting period						as at 30/06/23			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	3	50,704	4,446	-	55,150	-	-	-	-	-	-	50,704	4,446	-	55,150
Buildings & Other Structures	2	22,894	859	(12,171)	11,382	-	102	(76)	(510)	(323)	1,362	23,755	859	(12,677)	11,937
Furniture and fittings	2	-	-	-	-	33	-	-	(106)	323	-	1,780	-	(1,530)	250
Historical Collection	3	360	-	-	360	-	-	-	-	-	118	478	-	-	478
Open Space	3	4,160	7,237	(4,838)	6,559	163	31	(14)	(315)	9	1,419	14,134	-	(6,281)	7,853
Stormwater	3	19,314	432	(7,240)	12,506	28	31	(5)	(199)	12	2,942	23,312	-	(7,998)	15,314
Plant and Equipment	2	-	790	(323)	467	19	-	(46)	(56)	-	-	-	755	(370)	385
Transport Infrastructure	3	59,629	2,281	(22,900)	39,010	84	1,165	(229)	(1,232)	(21)	9,855	70,135	-	(21,504)	48,631
Total infrastructure, property, plant and equipment		156,861	16,045	(47,472)	125,434	327	1,329	(370)	(2,418)	-	15,696	184,298	6,060	(50,360)	139,998
Comparatives		157,423	13,631	(45,360)	125,694	1,878	537	(236)	(2,438)	-	-	156,861	16,045	(47,472)	125,434

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

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

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

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

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar 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

continued on next page ...

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

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

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: Desktop Valuation - Indexation applied based on price movement from last comprehensive revaluation
- Date of valuation: 30 June 2023
- Valuer: Assetic Pty Ltd

Open Space

- Basis of valuation: Desktop Valuation - Indexation applied based on price movement from last comprehensive revaluation
- Date of valuation: 30 June 2023
- Valuer: Assetic Pty Ltd

Open Space - Services

- Basis of valuation: Desktop Valuation - Indexation applied based on price movement from last comprehensive revaluation
- Date of valuation: 30 June 2023
- Valuer: Assetic Pty Ltd

Open Space - Furniture

- Basis of valuation: Desktop Valuation - Indexation applied based on price movement from last comprehensive revaluation
- Date of valuation 30 June 2023
- Valuer: Assetic Pty Ltd

Transport Infrastructure

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2023
- Valuer: Assetic Pty Ltd

Stormwater

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2023
- Valuer: Assetic Pty Ltd

Historical Collections

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2023
- Valuer: Theodore Bruce Auctions Pty Ltd

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

Note 8. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	750	-	610	-
Payments received in advance	4,971	-	337	-
Other	9	-	12	-
Accrued expenses - finance costs	39	-	24	-
Accrued expenses - other	210	-	107	-
Total trade and other payables	5,979	-	1,090	-
(b) Borrowings				
Loans	-	2,696	-	3,996
Total Borrowings	-	2,696	-	3,996
All interest bearing liabilities are secured over the future revenues of the Council				
(c) Provisions				
Employee entitlements (including oncosts)	514	25	654	24
Total provisions	514	25	654	24
(d) Liability accounted investments in Council businesses				
Highbury Landfill	-	220	-	207
Total liability accounted investments in Council businesses	-	220	-	207

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

Note 9. Reserves

\$ '000	as at 30/06/22		Transfers	Impairments	as at 30/06/23	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset revaluation reserve						
Land	35,122	-	-	-	-	35,122
Buildings & Other Structures	7,081	1,362	-	-	-	8,443
Historical Collection	429	118	-	-	-	547
Open Space	4,174	1,419	-	-	-	5,593
Stormwater	10,867	2,942	-	-	-	13,809
Plant and Equipment	375	-	-	-	-	375
Transport Infrastructure	28,598	9,855	-	-	-	38,453
JV's / associates - other comprehensive income	125	-	-	-	-	125
Total other assets	125	-	-	-	-	125
Total asset revaluation reserve	86,771	15,696	-	-	-	102,467
Comparatives	86,771	-	-	-	-	86,771

\$ '000	as at 30/06/22		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/23	
	Opening Balance					Closing Balance	
(b) Other reserves							
Other Reserves - Open Space Strategy Fund	220	-	-	-	-	-	220
Levi Caravan Park	170	-	-	-	-	-	170
Urban Tree Strategy	1	-	-	-	-	-	1
Heritage Plaque Fund	5	-	-	-	-	-	5
Total other reserves	396	-	-	-	-	-	396
Comparatives	396	-	-	-	-	-	396

Purposes of reserves

Asset revaluation reserves

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

The Urban Tree Replacement Fund

Pursuant to Section 42(4) of the Development Act 1993 (repealed), if approval was granted for the removal of a Regulated Tree or Significant Tree, Council was 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.

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

Note 9. Reserves (continued)

Open Space Strategy Fund

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

Levi Caravan Park

Reserve funds for capital expenditure at Levi Caravan Park.

Heritage Plaques Fund

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

Note 10. Assets subject to restrictions

Council does not hold any assets subject to restrictions

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Corporation of the Town of Walkerville

Financial Statements 2023

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

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	6,002	950
Balances per Statement of Cash Flows		6,002	950
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		729	985
Non-cash items in income statements			
Depreciation, amortisation and impairment		2,418	2,438
Equity movements in equity accounted investments (increase)/decrease		203	217
Grants for capital acquisitions treated as investing activity		(309)	(21)
Net (gain)/loss on disposals		336	237
		3,377	3,856
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		28	165
Net increase/(decrease) in trade and other payables		4,889	(2,549)
Net increase/(decrease) in unpaid employee benefits		(139)	30
Net cash provided by (or used in) operations		8,155	1,502
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank overdrafts		100	100
Corporate credit cards		25	25
LGFA cash advance debenture facility		9,500	9,500

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

Financial Statements 2023

Corporation of the Town of Walkerville

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

Note 12(a). Functions

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).										
Functions/Activities										
Business Undertakings	-	-	-	-	-	-	-	-	-	149,080
CEO & Governance	-	-	1,041	659	(1,041)	(659)	-	-	-	-
Communications & Marketing	4	4	319	208	(315)	(204)	-	-	-	-
Corporate Services	10,245	9,807	4,764	4,766	5,481	5,041	259	224	-	-
Community Services	23	19	273	251	(250)	(232)	2	6	-	-
Property & Contracts	647	582	258	270	389	312	-	-	-	-
Environment & Waste	17	46	935	854	(918)	(808)	-	-	-	-
Infrastructure	497	944	2,160	2,008	(1,663)	(1,064)	460	901	-	-
Customer Experience	39	48	650	694	(611)	(646)	33	64	-	-
Planning & Building	155	168	555	711	(400)	(543)	-	-	-	-
Public Order	408	240	324	235	84	5	-	-	-	-
Total Functions/Activities	12,035	11,858	11,279	10,656	756	1,202	754	1,195	149,080	129,192

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

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 regular review of the customer service strategy, community programs, library services and collection management. The Customer Experience team interacts directly with the community and in most instances they are 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 PDI Act 2016 and other legislative requirements. This includes overseeing the strategic development of Councils open spaces and reserves. Overseeing Councils strategic traffic requirements incorporating road networks, pedestrian linkages and cycling connections throughout the township.

Asset and Infrastructure

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

Corporate Services

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

Public Order

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

Property and Contracts

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

Environment and Waste

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments

Recognised financial instruments**Bank, deposits at call, short term deposits****Accounting Policy:**

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

Terms & Conditions:

Deposits are returning a variable interest rate of 4.30% (2022: 1.05%)

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges**Accounting Policy:**

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges**Accounting policy:**

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

Terms and conditions:

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

Carrying amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government**Accounting policy:**

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

Terms and conditions:

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

Carrying amount:

Approximates fair value.

Liabilities - creditors and accruals**Accounting policy:**

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

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

Note 13. Financial instruments (continued)

Terms and 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, interest on borrowings is charged at variable rates between 5.30% and 6.05% (2022 2.05% and 2.80%).

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting policy:

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

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	6,002	–	–	6,002	6,002
Receivables	185	–	–	185	185
Total financial assets	6,187	–	–	6,187	6,187
Financial liabilities					
Payables	999	–	–	999	999
Non-current borrowings	–	3,312	–	3,312	2,696
Total financial liabilities	999	3,312	–	4,311	3,695
Total financial assets and liabilities	7,186	3,312	–	10,498	9,882
2022					
Financial assets					
Cash and cash equivalents	950	–	–	950	950
Receivables	218	–	–	218	221
Total financial assets	1,168	–	–	1,168	1,171
Financial liabilities					
Payables	742	–	–	742	741
Non-current borrowings	–	4,423	–	4,423	3,996
Total financial liabilities	742	4,423	–	5,165	4,737

continued on next page ...

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

Note 13. Financial instruments (continued)

<u>Total financial assets and liabilities</u>	1,910	4,423	–	6,333	5,908
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The following interest rates were applicable to Council's borrowings at balance date:

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.77%	2,696	2.61%	3,996
		<u>2,696</u>		<u>3,996</u>

Net fair value

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

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 and 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

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

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

Note 14. Capital expenditure and investment property commitments

\$ '000	2023	2022
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	4,842	–
Infrastructure	–	222
	<u>4,842</u>	<u>222</u>
These expenditures are payable:		
Not later than one year	4,842	222
	<u>4,842</u>	<u>222</u>

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

Note 15. Financial indicators

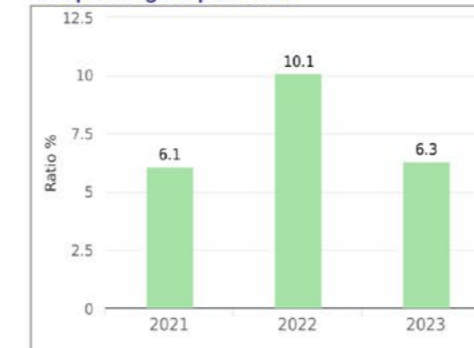
	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview <i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating surplus	6.3%	10.1%	6.1%
Total operating income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
Adjusted Operating Surplus Ratio			
Operating surplus	3.8%	8.3%	4.8%
Total operating income			
2. Net Financial Liabilities Ratio			
Net financial liabilities	25%	39%	71%
Total operating income			
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
Adjustments to Ratios			
<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>			
Adjusted Net Financial Liabilities Ratio			
Net financial liabilities	25%	39%	71%
Total operating income			
3. Asset Renewal Funding Ratio			
Asset renewals	71%	50%	57%
Infrastructure and Asset Management Plan required expenditure			
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>			

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

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

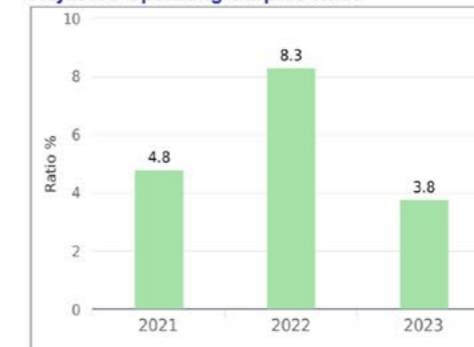
Commentary on 2022/23 result

2022/23 ratio 6.3%

Target 0-15%

The Operating Surplus Ratio (unadjusted) is 6.3% 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

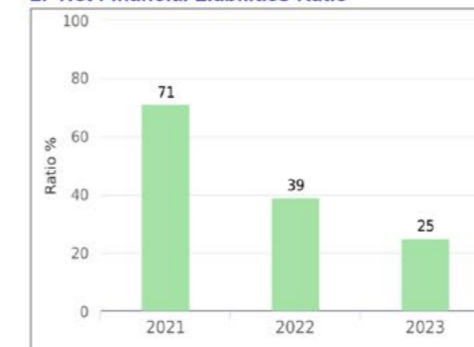
Commentary on 2022/23 result

2022/23 ratio 3.8%

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 Ratio is 3.8% 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 2022/23 result

2022/23 ratio 25%

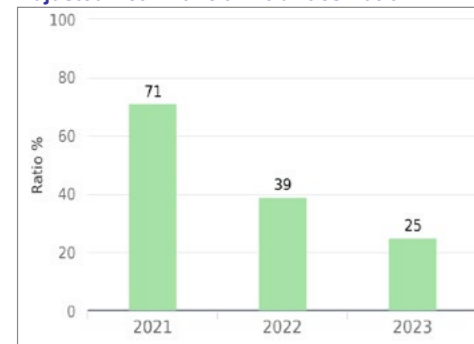
Target 0-120%

The Net Financial Liabilities Ratio is 25%. This result is lower than originally forecast due to the re-timing of major projects that were scheduled to be undertaken in 2022-23.

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

Note 15. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

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

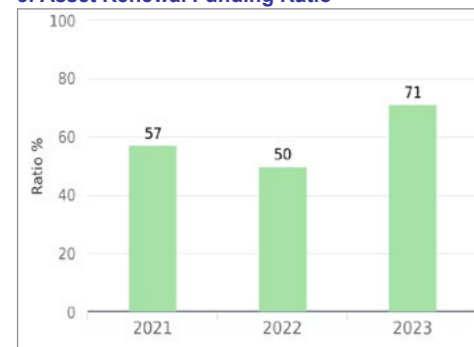
Commentary on 2022/23 result

2022/23 ratio 25%

Target 0-120%

The Adjusted Net Financial Liabilities Ratio is 25%. This result is lower than originally forecast due to the re-timing of major projects that were scheduled to be undertaken in 2022-23.

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 2022/23 result

2022/23 ratio 71%

The Asset Renewal Funding Ratio for 2022-23 is 71% and is outside of Council's Target Range of 90-110%. The Asset Renewal Funding Ratio is below the Target Range due to the current focus on new assets (major projects) with a portion of the capital program being reallocated from renewal/replacement of assets to new projects. The Asset Renewal Funding Ratio is forecast to improve in line with the Target Range as the major projects phase is completed.

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

Note 16. Uniform presentation of finances

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

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

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

Income

Rates	9,734	9,446
Statutory charges	550	390
User charges	628	605
Grants, subsidies and contributions - operating	754	1,195
Investment income	87	3
Reimbursements	79	65
Other income	159	154
Net gain - equity accounted council businesses	44	-
Total Income	12,035	11,858

Expenses

Employee costs	3,609	3,488
Materials, contracts and other expenses	4,864	4,428
Depreciation, amortisation and impairment	2,418	2,438
Finance costs	141	86
Net loss - equity accounted council businesses	247	217
Total Expenses	11,279	10,657

Operating surplus / (deficit)

	756	1,201
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Adjusted Operating surplus / (deficit)

	756	1,201
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Net outlays on existing assets

Capital expenditure on renewal and replacement of existing assets	(1,200)	(779)
Add back depreciation, amortisation and impairment	2,418	2,438
Add back proceeds from sale of replaced assets	36	-
	1,254	1,659

Net outlays on new and upgraded assets

Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(457)	(1,878)
Add back amounts received specifically for new and upgraded assets	309	21
	(148)	(1,857)

Annual net impact to financing activities (surplus/(deficit))	1,862	1,003
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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.

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

Note 17. Leases (continued)

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	2023	2022
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	595	516
Later than one year and not later than 5 years	2,141	2,007
Later than 5 years	2,557	2,443
	<u>5,293</u>	<u>4,966</u>

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

Note 18. Superannuation

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.00% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021/22) of "superannuation" salary.

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

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

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

Contributions to other superannuation schemes

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Interests in other entities

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

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2023	2022	2023	2022
Council's share of net income				
Joint ventures	(203)	(217)	1,581	1,583
Total Council's share of net income	(203)	(217)	1,581	1,583

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

(a) Carrying amounts

\$ '000	Principal Activity	2023		2022	
Highbury Landfill Authority	Waste Operations	(220)	(207)		
Eastern Waste Management	Collection & Disposal of Waste	148	121		
Eastern Health Authority	Public & Environmental Health Services	34	32		
ERA Water Regional Subsidiary	Storm Water Harvesting	1,619	1,637		
Total carrying amounts - joint ventures and associates		1,581	1,583		

Highbury Landfill Authority

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

Eastern Waste Management

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

Eastern Health Authority

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

ERA Water Regional Subsidiary

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Interests in other entities (continued)

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2023	2022	2023	2022	2023	2022
Highbury Landfill Authority	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Eastern Waste Management	12.00%	14.00%	12.00%	14.00%	12.00%	14.00%
Eastern Health Authority	6.00%	6.00%	6.00%	6.00%	20.00%	20.00%
ERA Water Regional Subsidiary	33.00%	33.00%	33.00%	33.00%	33.00%	33.00%

(c) Movement in investment in joint venture or associate

\$ '000	Highbury Landfill Authority		East Waste		Eastern Health Authority		ERA Water	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening Balance	(207)	(267)	106	174	32	33	1,836	1,850
Share in Operating Result	(13)	60	42	(53)	1	(1)	(217)	(214)
Council's equity share in the joint venture or associate	(220)	(207)	148	121	33	32	1,619	1,636

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

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

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

Note 21. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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.

Note 22. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2023, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

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

Note 23. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO (including acting arrangements) and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 28 persons were paid the following total compensation.

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,218	1,147
Total	1,218	1,147

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

One (former) Elected Member is a member of the Walkerville RSL Sub Branch which received sponsorship for Anzac Day & Remembrance Day at a total of \$14,500.

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

Receipts from key management personnel comprise:

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

Other Related Parties

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

\$ '000	Paid to	Received from
Highbury Landfill Authority	\$18,474	
East Waste	\$660,137	\$16,901
Eastern Health Authority	\$90,161	
ERA Water	\$115,284	

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 - James Kelly	
East Waste	Mayor Jones	
Eastern Health Authority	Cr Nenke Cr Allanson	
ERA Water Regional Subsidiary	Cr Vanstone	

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 CORPORATION OF THE TOWN OF WALKERVILLE

Report on the Audit of the Financial Report

Opinion

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

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

Basis for opinion

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

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

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

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

Management is responsible for the other information. The other information obtained at the date of this auditor's report is the annual reports of Eastern Waste Management Authority Inc; Eastern Health Authority; Highbury Landfill Authority; Eastern Region Alliance Water Regional Subsidiary for the year ended 30 June 2023, which we obtained prior to the date of this auditor's report, and the Annual report, which is expected to be made available to use after that date.

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

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

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

Council's Responsibility for the Financial Report

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

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

Auditor's responsibilities for the audit of the Financial Report

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

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

This description forms part of our auditor's report.

BDO Audit Pty Ltd

Andrew Tickle
Director

Adelaide, 1 November 2023



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

Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by Corporation of the 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 2022 to 30 June 2023 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, in all material respects:

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

Basis for opinion

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

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

The Council's responsibilities for the internal controls

The Council is responsible for:

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

Our independence and quality control

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

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Assurance practitioner's responsibilities

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

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

Limitations of controls

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

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

BDO Audit Pty Ltd

Andrew Tickle

Director

Adelaide, 1 November 2023

Corporation of the Town of Walkerville
General Purpose Financial Statements
for the year ended 30 June 2023

Financial Statements 2023

Certification of Auditor Independence

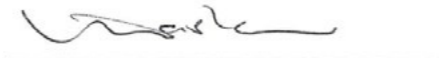
To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Corporation of the Town of Walkerville for the year ended 30 June 2023, the Council's Auditor, BDO has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local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

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



Andrew MacDonald
Chief Executive Officer

Date: 5 October 2023



Ross Haslam
Presiding Member, Audit Committee

Date: 5 October 2023



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CERTIFICATION OF AUDITOR INDEPENDENCE

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

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



Andrew Tickle
Director

BDO Audit Pty Ltd

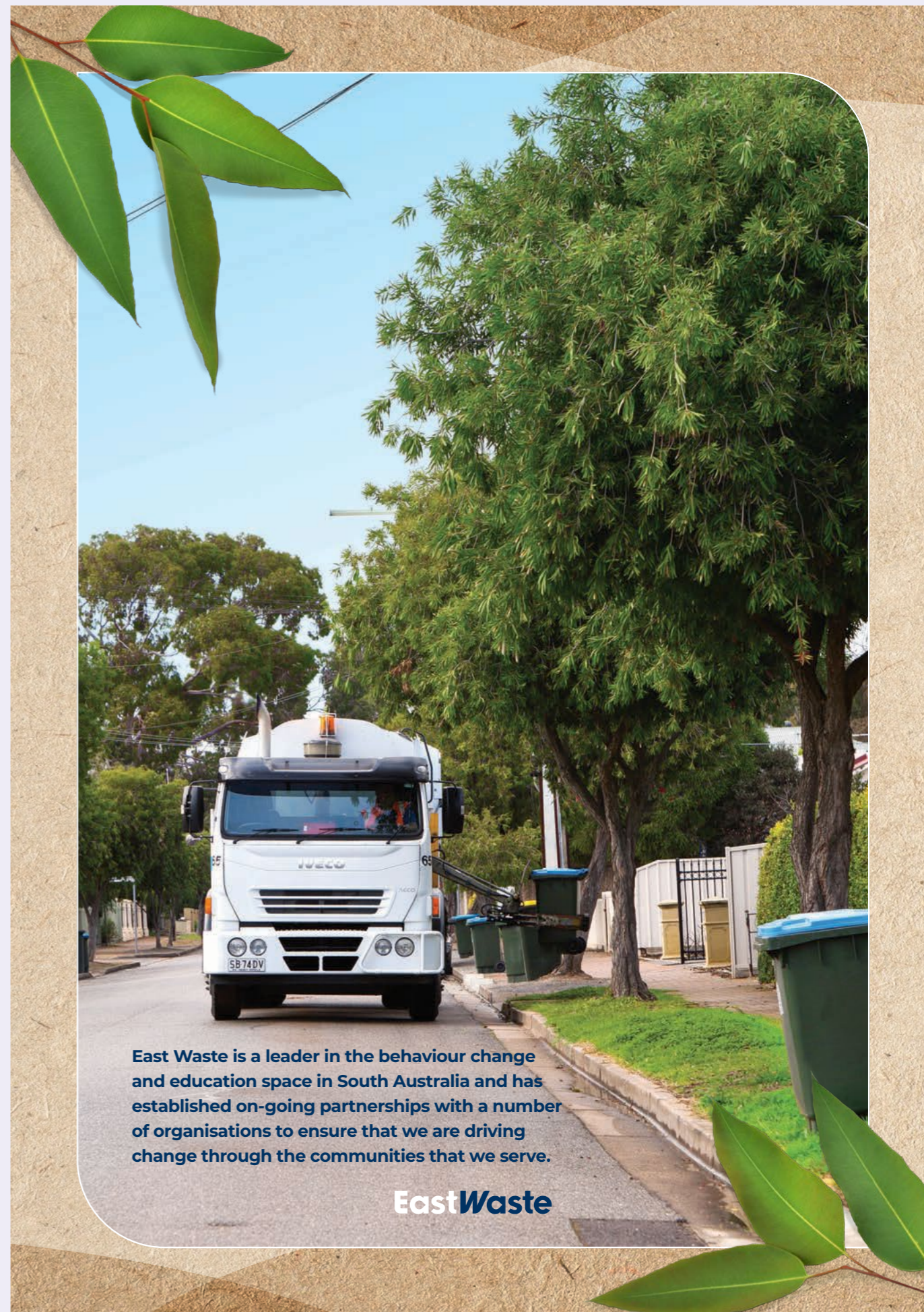
Adelaide, 1 November 2023

SUBSIDIARY REPORTS



EastWaste

ANNUAL REPORT
2022-2023



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

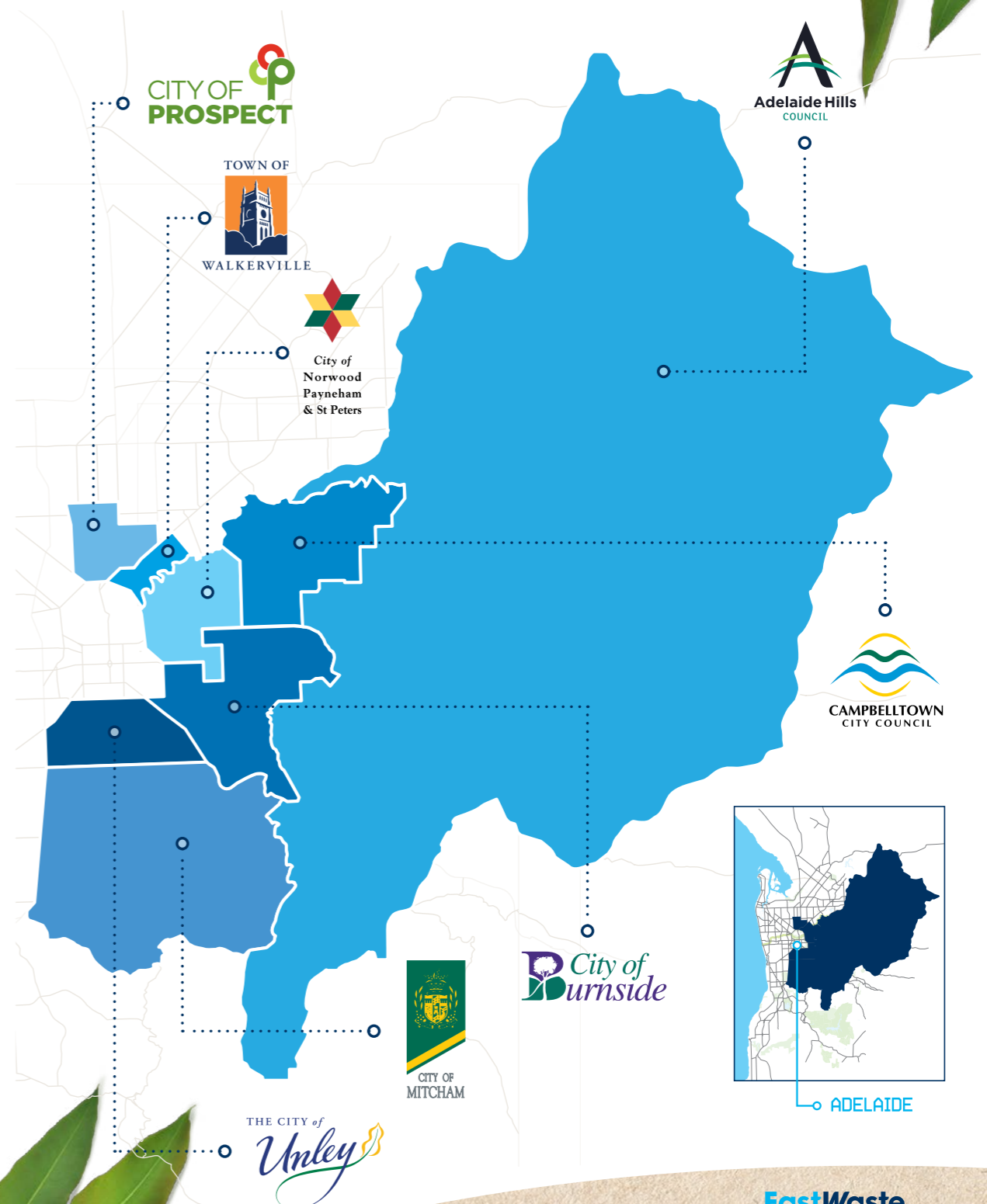
EastWaste

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East Waste Service Area



Chairperson's Report

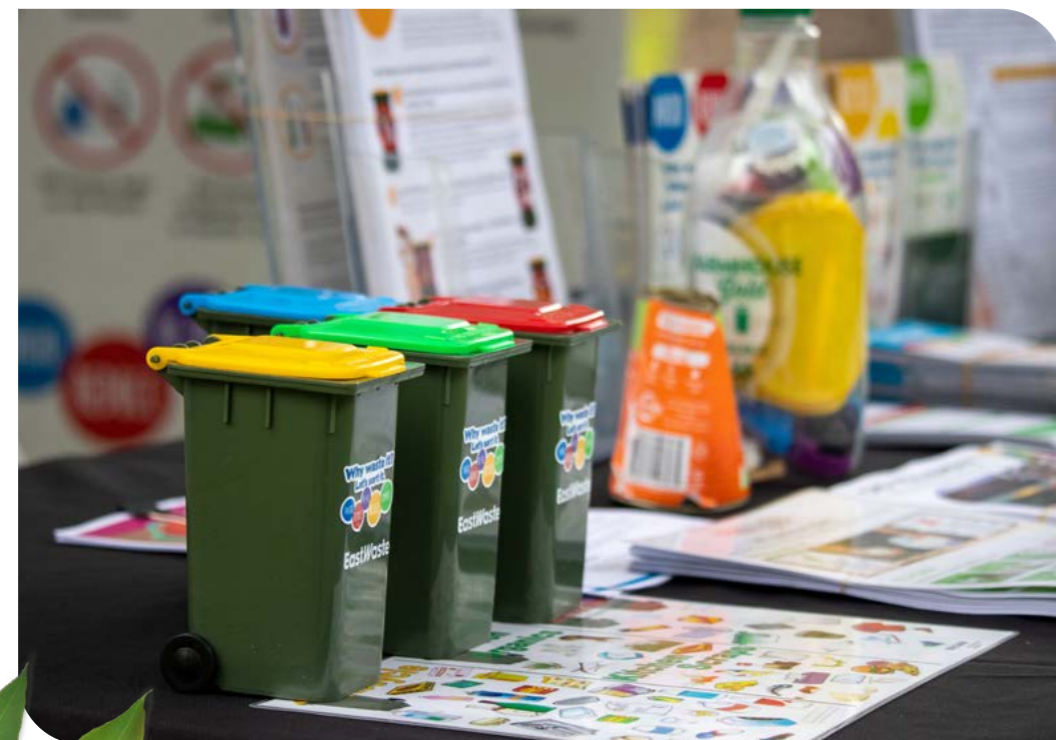
I am pleased to present my fourth Annual Report as the Chairperson of East Waste, covering the 2022/2023 financial year. This year has been marked by a number of key milestones as we continued to focus on our strategic vision "to be the leading waste logistics company in Australia through the delivery of innovative collection and resource management services to our Member Councils and their communities".

Welcoming the City of Unley as a new member Council in August 2022 was a significant achievement for East Waste and helps to highlight the value that East Waste brings to our member Councils and their Communities. The addition of our eighth (8) member council underlines our commitment to fostering collaboration and ensuring sustainable waste management solutions for our growing community of Member Councils. The ability for the collective East Waste team to effectively plan and remain adaptable resulted in the onboarding of the City of Unley being a seamless transition.

Our Audit and Risk Management Committee has continued to provide invaluable advice on risk management, financial stewardship, and

governance which have been pivotal to our sustained success. I would like to extend my appreciation to all Committee members for their ongoing support and advice.

East Waste's dedication to driving behavioural change and education in South Australia remains a cornerstone of our mission. We have established enduring partnerships with key organisations such as Green Industries and KESAB to champion change within the communities we serve. These partnerships enable us to provide accurate and timely information to our communities, facilitating a transition toward sustainable waste management practices outlined in our 2030 Strategic Plan.



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EastWaste
ANNUAL REPORT
2022-2023

Chairperson's Report

In line with the local government elections we saw a notable transformation in our Board's composition.

This shift brought about fresh perspectives and diverse expertise during the 2022/2023 financial year. The new additions are poised to reinforce the Board's capacity to drive favourable outcomes for East Waste and our Member Councils.

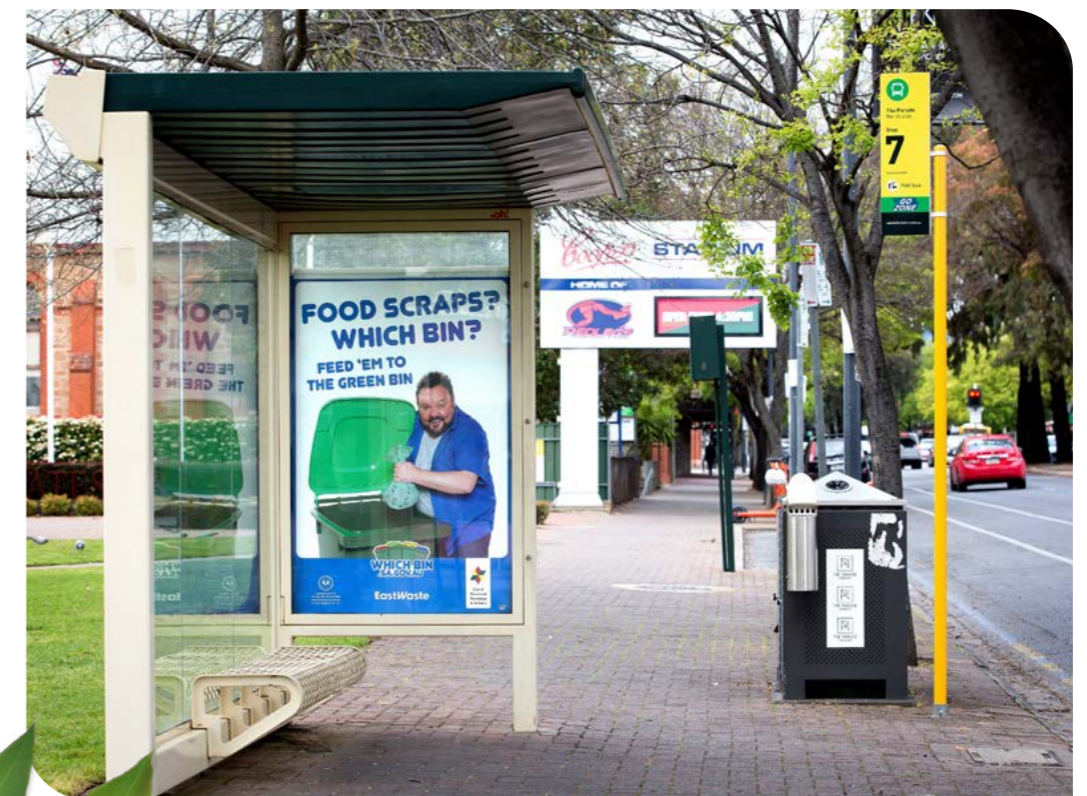
I would like to take this opportunity to extend my appreciation to both our current and departing Board members for their valuable contributions. Your dedication and insights have been instrumental in steering East Waste, and your continued support is pivotal as we continue to innovate and lead change in the industry.

Drawing upon my extensive experience in the waste industry, I am excited about the ever-changing landscape that lies ahead.

East Waste will continue to lead, evolve, and grow as we collectively address the challenges and opportunities that shape the future of waste management. I look forward to another year of progress and innovation as we work together to create a financially and environmentally sustainable future.



Fraser Bell
Independent Chairperson



6

EastWaste
ANNUAL REPORT
2022-2023



In 2022-2023
East Waste...

- 
116,820 TOTAL TONNAGES COLLECTED
- 
9,800,000+ ANNUAL BIN COLLECTIONS
- 
21,904 HARD WASTE COLLECTIONS COMPLETED
- 
2,950 HARD WASTE TONNES CONVERTED TO FUEL
- 
58% OF MATERIAL DIVERTED FROM LANDFILL
- 
50 COLLECTION VEHICLES
- 
8,421 BIN REPAIRS UNDERTAKEN BY THE MOBILE TEAM
- 
4,091 BIN DELIVERIES COMPLETED
- 
93,750 ENQUIRIES RECEIVED & RESOLVED
- 
12,189 MATTRESS'S COLLECTED AND RECYCLED
- 
6,185 ADDITIONAL BIN PERMITS APPROVED

General Manager's Report

This year has been a significant one for us, marked by a number of milestones and achievements. Our commitment to sustainability, innovation, and operational efficiency has ensured our success in delivering exceptional waste management services to our member Councils and their communities.

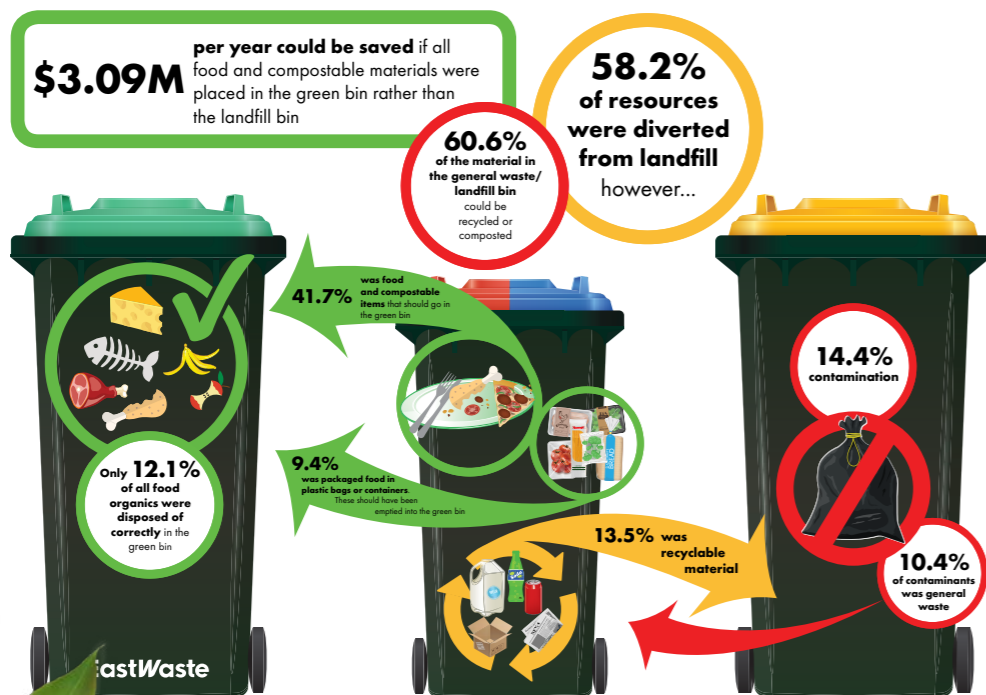
In August 2022, we were thrilled to welcome the City of Unley as a new Member Council. This is one of the most significant changes for East Waste in recent years, the new addition not only provided our existing Member Councils with reduced costs, it has also strengthened our regional network and opportunities for collective collaboration in waste management initiatives.

We look forward to working closely with the City of Unley who share our commitment to drive positive sustainability change.

During FY23, East Waste established crucial partnerships with two (2) leading recycling facilities being Central Adelaide Waste and Recycling Authority (CAWRA) and the Southern Region Waste Resource Authority (SRWRA). These strategic alliances have provided additional

recycling and circular economy flexibility whilst also enhancing our recycling capabilities and promoting sustainable waste practices. Our joint efforts continue to reduce the environmental impact of waste disposal and improve the circular economy within our region.

We continued our commitment to optimising waste segregation and recycling practices through comprehensive kerbside bin audits. These audits provided valuable insights into the composition of waste generated within our communities, enabling us to tailor educational campaigns and encourage responsible waste disposal habits. By promoting awareness and addressing contamination issues, we aim to continue to increase recycling rates, minimise costs and reduce waste/resources going to landfill.



General Manager's Report

In our pursuit of our strategic goal associated with reducing organic waste being sent to landfills, we have started working with a number of our Member Councils to investigate weekly Food/Organics bin collections (FOGO trials). FOGO trials will commence in FY24 and will see some of our member Councils introducing fortnightly waste collections services and weekly food/organics collections. These trials will provide valuable information and we anticipate seeing an improvement in waste/ landfill diversion as a direct result.

None of our accomplishments would have been possible without the dedication and hard work of our exceptional team. Their unwavering commitment to excellence, innovation, and customer service has been the driving force behind our continued success. I extend my deepest gratitude to all East Waste staff, Board and Audit & Risk Committee members for their efforts and passion in making a positive impact

on the environment and the communities we serve. As we conclude the 2023 fiscal year, I am proud of the progress we have made towards our vision of being the leading waste logistics company in Australia.

We remain steadfast in our commitment to sustainability, continuous improvement, and fostering strong relationships with our member Councils and stakeholders.



Rob Gregory
General Manager





EastWaste

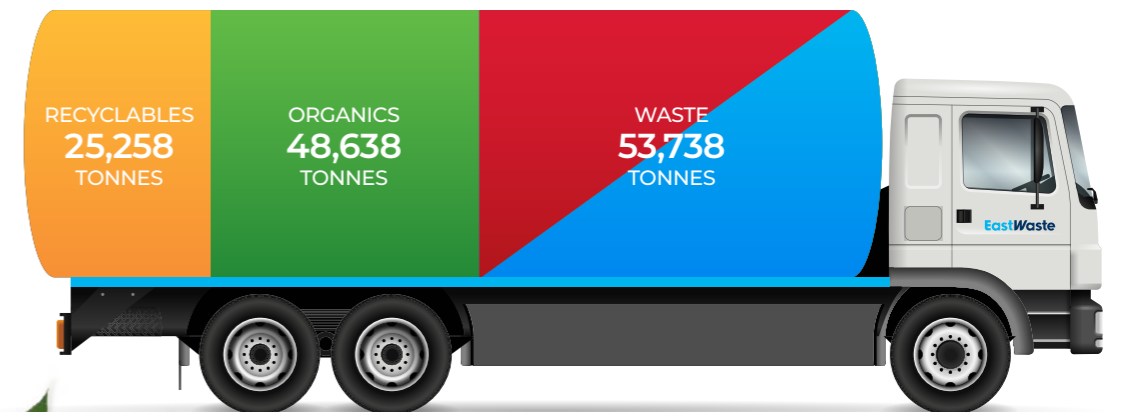
Kerbside Tonnages Collected



Member Council	Recyclables	Organics	Waste
Adelaide Hills Council	3,347	5,043	7,465
City of Burnside	3,816	7,704	7,021
Campbelltown City Council	4,024	8,000	9,932
City of Mitcham *	5,426	11,792	11,480
City of Norwood Payneham & St Peters	3,204	5,620	6,799
City of Prospect	1,695	3,393	3,878
City of Unley **	3,088	5,872	5,727
Town of Walkerville	658	1,214	1,436

*City of Mitcham undertakes the collection of Landfill for its residents

** City of Unley's collections commenced on 1 August, 2022 (11 months of collections).



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 seven formal meetings over the 2022-2023 financial year. The table below details Board Member attendance.

BOARD MEMBER	MEETINGS
Mr Fraser Bell (Chair)	7/7
Cr Linda Green (Adelaide Hills Council) *ceased November 2022	3/4
Mr Paul Di Iulio (Campbelltown City Council)	2/7
Mayor Heather Holmes-Ross (City of Mitcham)	7/7
Cr Mike Stock (City of Norwood, Payneham & St Peters) *ceased November 2022	4/4
Cr Rob Ashby (Corporation of the Town of Walkerville) *ceased November 2022	2/4
Cr Jenny Turnbull (City of Burnside) *ceased November 2022	2/4
Mr Sam Dilena (City of Prospect) *commenced September 2022	6/6
Mr Claude Malak (City of Unley) *commenced September 2022	5/6
Cr Claire Clutterham (City of Norwood Payneham & St Peters) *commenced January 2023	3/3
Cr Lucy Huxter (Adelaide Hills Council) *commenced January 2023	2/3
Mayor Melissa Jones (Corporation of the Town of Walkerville) *commenced January 2023	2/3
Cr Ted Jennings (City of Burnside) *commenced January 2023	2/3

East Waste Governance

DEPUTY DIRECTOR ATTENDANCE

MEETINGS

Mr Peter Tsokas (City of Unley)	1
Mr Peter Brice (Adelaide Hills Council)	1
Cr Victoria McFarlane (City of Norwood Payneham & St Peters)	2
Cr Jay Allanson (Corporation of the Town of Walkerville)	1
Mr Andrian Wiguna (Campbelltown City Council)	1

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 it

legislative and probity requirements as required by the Local Government Act 1999 and other relevant legislation, standards and codes.

The Audit Committee held six formal meetings over the 2022-2023 financial year. The table below details Audit Committee Member attendance.

AUDIT & RISK MANAGEMENT COMMITTEE MEMBER

MEETINGS

Mr Fraser Bell (Independent Board Chair)	6/6
Cr Linda Green (Independent Member) *ceased as Board Member and was appointed Independent Member in February 2023	5/6
Ms Emma Hinchey (Independent Member and Chair)	6/6
Ms Sandra Di Blasio (Independent Member)	6/6
Mr Paul Di Iulio (Board Member) *appointed to the Board in April 2023	0/2

The Audited Financial Statements for the year ending 30 June 2023 are provided on the following pages.



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EastWaste
 ANNUAL REPORT
 2022-2023

Financial Statements 2022-2023

CERTIFICATION OF FINANCIAL STATEMENTS

EASTERN WASTE MANAGEMENT AUTHORITY INC

Annual Financial Statements
for the financial year ended 30 June 2023

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 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



Rob Gregory
Executive Officer



Fraser Bell
Chairperson

Date: 21 SEPTEMBER 2023

1

Financial Statements 2022-2023

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
INCOME			
User charges	2	21,188	16,579
Investment income	2	46	10
Grants, subsidies and contributions		-	81
Other	2	1,078	932
Total Income		22,312	17,602
EXPENSES			
Employee costs	3	7,476	6,386
Materials, contracts & other expenses	3	12,184	9,303
Finance costs	3	354	246
Depreciation & amortisation	3	2,108	2,043
Total Expenses		22,122	17,978
OPERATING SURPLUS		190	(376)
Asset disposal & fair value adjustments	4	143	7
NET SURPLUS		333	(369)
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		333	(369)

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

Financial Statements

2022-2023

STATEMENT OF FINANCIAL POSITION for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	3,953	2,001
Trade & other receivables	5	746	935
Inventory		43	50
Total Current Assets		4,742	2,986
Non-current Assets			
Property, Plant & Equipment	6	9,510	8,542
Total Non-current Assets		9,510	8,542
Total Assets		14,252	11,528
LIABILITIES			
Current Liabilities			
Trade & Other Payables	7	1,266	1,436
Provisions	7	871	778
Borrowings	7	2,306	1,940
Total Current Liabilities		4,443	4,154
Non-current Liabilities			
Borrowings	7	8,490	6,410
Provisions	7	136	114
Total Non-current Liabilities		8,626	6,524
Total Liabilities		13,069	10,678
Net Assets		1,183	850
EQUITY			
Accumulated Surplus		1,183	850
Total Equity		1,183	850

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



Financial Statements

2022-2023

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2023

	Accumulated Surplus \$'000	Total Equity \$'000
Balance at start of period - 1 July 2022	850	850
Net Surplus for Year	333	333
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2023	1,183	1,183
Balance at start of period - 1 July 2021	1,219	1,219
Net Surplus for Year	(369)	(369)
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2022	850	850

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

Financial Statements

2022-2023

STATEMENT OF CASH FLOWS for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts		22,455	17,400
Investment receipts		46	9
Employee costs		(7,361)	(6,245)
Materials, contracts & other expenses		(12,397)	(9,613)
Finance payments		(304)	(258)
Net cash provided by operating activities	8	2,439	1,293
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of replaced assets	4	145	86
Expenditure on renewal/replacement of assets	6	(587)	(2,305)
Expenditure on new/upgraded assets	6	(2,484)	(244)
Net cash used in investing activities		(2,926)	(2,463)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		4,525	2,031
Repayments of Borrowings		(1,815)	(1,791)
Repayment of lease liabilities		(271)	(237)
Net cash provided by (used in) financing activities		2,439	3
Net Increase (Decrease) in cash held		1,952	(1,167)
Cash & cash equivalents at beginning of period	5	2,001	3,168
Cash & cash equivalents at end of period	5	3,953	2,001

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

Financial Statements 2022-2023

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

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

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

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect, The City of Unley and the Corporation of the Town of Walkerville.

The eight Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Eastern Waste Management Authority Inc. operates as a regional subsidiary and is incorporated under the SA Local Government Act 1999. Its principal place of business is at 1 Temple Court Ottoway.

3 Income Recognition

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficient specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied.

Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP)

Financial Statements 2022-2023

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

entity enters into a transaction where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

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

4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

5 Property, Plant & Equipment

5.1 Initial Recognition

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

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

5.2 Materiality

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

5.3 Depreciation of Non-Current Assets

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

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

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

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

Financial Statements

2022-2023

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

5.4 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

6 Payables

6.1 Goods & Services

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

7 Employee Benefits

7.1 Salaries, Wages & Compensated Absences

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

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

The Authority recognises a liability for employee benefits relating to rostered day off (RDO) entitlements in Note 7 given entitlements are paid-out on termination of employment. Experience indicates that RDO entitlements are generally taken given there is a cap applied to the level of RDO entitlements allowed to be accrued.

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

7.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super and prior to that the Local Government Superannuation Scheme). The Scheme has two types of membership, each of which is funded differently.



Financial Statements

2022-2023

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with Superannuation Guarantee Legislation (10.5% in 2022/23; 10% in 2021/22). 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 2021/22) of 'superannuation' salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to the Authority's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

8 Borrowings

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

Financial Statements

2022-2023

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

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

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

9 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with Australian Accounting Standards.

10 Critical Accounting Estimates and Judgements

The Board evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the Authority.

11 New Accounting Standards

The Authority did not apply any new accounting standards during the financial year. There are no new accounting standards, interpretations or amendments which are expected to have a material impact on the accounting policies of the Authority for future periods.

12 Authority Membership

The City of Unley became a Member Council of the Authority in July 2022 and waste collection services commenced for the Council as from 1 August 2022. As a result of The City of Unley becoming a Member Council, additional staff have been employed and trucks ordered to meet the additional services being provided by the Authority.

Financial Statements 2022-2023

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

NOTE 2 - INCOME

	Notes	2023 \$'000	2022 \$'000
USER CHARGES			
Waste Collection Income		15,607	12,662
Waste Processing Income		5,326	3,677
Administration		255	240
Member Council Waste Collection Rebate		-	-
		21,188	16,579
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		46	10
		46	10
OTHER INCOME			
Bin Supply		382	409
Replacement Bins		681	474
Sundry		15	49
		1,078	932
NOTE 3 - EXPENSES			
EMPLOYEE COSTS			
Salaries and Wages		5,615	5,115
Employee leave expense		114	93
Superannuation		508	443
Wages Casual Agency		1,017	500
Workers' Compensation Insurance		128	148
Other		94	87
Total Employee Costs		7,476	6,386
<i>Number of FTE Employees as at reporting date</i>		63	61

Financial Statements 2022-2023

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

NOTE 3 - EXPENSES (Cont.)

	Notes	2023 \$'000	2022 \$'000
MATERIALS, CONTRACTS & OTHER EXPENSES			
Auditor's Remuneration		11	9
Board Expenses		41	23
Waste Processing Costs		5,354	3,676
Electricity		10	4
Fuel, Gas & Oil		2,041	1,529
Legal Expenses		23	91
Maintenance		2,828	2,323
Parts, Accessories & Consumables		11	17
Printing, Stationery & Postage		33	41
Professional Services		552	487
Registration & Insurance - Trucks		462	299
Sundry		818	804
		12,184	9,303
FINANCE COSTS			
Interest on Loans		338	224
Interest on Leases		16	22
		354	246
DEPRECIATION & AMORTISATION			
Buildings & Other Structures	6	81	54
Plant, Machinery & Equipment	6	1,768	1,733
Right-of-use assets	6	259	256
		2,108	2,043

Financial Statements

2022-2023

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

NOTE 4 - ASSET DISPOSALS

	2023 \$'000	2022 \$'000
Proceeds from disposal	145	86
Less: Carrying amount of assets sold	(2)	(79)
Gain (Loss) on disposal	143	7

NOTE 5 - CURRENT ASSETS

CASH & CASH EQUIVALENTS

Cash on Hand and at Bank	3,724	1,818
Deposits at Call	229	183
3,953	2,001	

TRADE & OTHER RECEIVABLES

Debtors - general	718	901
Accrued Income	28	34
746	935	

Financial Statements

2022-2023

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

NOTE 6 - PROPERTY, PLANT & EQUIPMENT

	2023 \$'000	2022 \$'000
Buildings & Other Structures - At Cost	617	569
Accumulated Depreciation	(212)	(146)
405	423	
Plant, Machinery & Equipment - At Cost	19,747	18,929
Accumulated Depreciation	(10,966)	(11,386)
8,781	7,543	
Right-of-use-assets	1,346	1,339
Accumulated Depreciation	(1,022)	(763)
324	576	
Total Property, Plant & Equipment	9,510	8,542

	2022 \$'000						2023 \$'000	
	Carrying Value	Additions		Disposal - Cost	Disposal - Accumulated Depreciation	Depreciation	Adjustment	Carrying Value
		New/ Upgrade	Renewal					
Buildings & Other Structures	423	65	-	(17)	15	(81)	-	405
Plant, Machinery & Equipment	7,543	2,419	587	(2,188)	2,188	(1,768)	-	8,781
Right-of-use-asset	576	-	-	-	-	(259)	7	324
	8,542	2,484	587	(2,205)	2,203	(2,108)	7	9,510
2022 (\$'000)	8,098	244	2,304	(1,049)	970	(2,043)	18	8,542

Financial Statements

2022-2023

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

NOTE 7 - LIABILITIES

	2023		2022	
	\$'000		\$'000	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	1,111	-	1,047	-
Payments received in advance	80	-	80	-
Accrued expenses - other	75	-	80	-
	1,266	-	1,436	-
BORROWINGS				
Loans	2,017	8,413	1,673	6,050
Lease Liabilities	289	77	267	360
	2,306	8,490	1,940	6,410
PROVISIONS				
Annual Leave	447	-	388	-
Rostered-Day-Off (RDO)	65	-	25	-
Long Service Leave	359	136	365	114
	871	136	778	114



Financial Statements

2022-2023

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

NOTE 8 - CASH FLOW RECONCILIATION

	2023 \$'000	2022 \$'000
Total cash & equivalent assets	3,953	2,001
Balances per Cash Flow Statement	3,953	2,001
(a) Reconciliation of Change in Net Assets to Cash Flows from Operating Activities		
Net Surplus (Deficit)	333	(369)
Non-cash items in Statement of Comprehensive Income		
Depreciation	2,108	2,043
Net increase (decrease) in employee benefits	113	119
Net increase (decrease) accrued expenses	234	(12)
(Gain) / Loss on Disposal	(143)	(7)
Lease liability adjustment	7	(18)
	2,652	1,756
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	189	(235)
Net increase (decrease) in trade & other payables	(404)	(242)
Net increase (decrease) in other provisions	2	14
Net Cash provided by (or used in) operations	2,439	1,293
(b) Financing Arrangements		
Corporate Credit Cards	15	15
Cash Advance Debenture Facility - LGFA	1,000	1,000

Financial Statements

2022-2023

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

NOTE 9 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 4.3% (2022: 1.05%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Waste Collection Fees & Associated Charges	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. Carrying amount: approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.
Liabilities - Interest bearing borrowings	Accounting Policy: initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate. Terms & conditions: secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.65% (2022: 1.7% - 5.35%).
Liabilities - Leases	Accounting Policy: accounted for in accordance with AASB 16 as stated in Note 11.

Net Fair Value

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

Risk Exposures

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

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

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

Financial Statements 2022-2023

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

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

2023

	Maturity			Non-Interest Bearing	Total
	≤ 1 year	> 1 year ≤ 5 years	> 5 years		
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	3,953	-	-	-	3,953
Receivables	-	-	-	718	718
Total	3,953	-	-	718	4,671
<i>Financial Liabilities</i>					
Payables	-	-	-	1,111	1,111
Borrowings	2,017	6,998	1,781	-	10,796
Total	2,017	6,998	1,781	1,111	11,907

2022

	Maturity			Non-Interest Bearing	Total
	≤ 1 year	> 1 year ≤ 5 years	> 5 years		
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	2,001	-	-	-	2,001
Receivables	-	-	-	901	901
Total	2,001	-	-	901	2,902
<i>Financial Liabilities</i>					
Payables	-	-	-	1,047	1,047
Borrowings	1,940	4,972	1,438	-	8,350
Total	1,940	4,972	1,438	1,047	9,397

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

NOTE 10 - CAPITAL EXPENDITURE COMMITMENTS

The Authority has capital expenditure commitments totalling an estimated \$2.082 million as at reporting date.

NOTE 11 - LEASES

Authority as a lessee

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
At 1 July 2022	576	576
Additions of right-of-use-assets	-	-
Depreciation Charge	(259)	(259)
Adjustments to right-of-use-assets	7	7
At 30 June 2023	324	324

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

	\$'000
At 1 July 2022	627
Additions	-
Accretion of interest	16
Payments	(269)
Adjustments to lease liability	7
At 30 June 2023	365
Current	289
Non-Current	76

NOTE 12 - POST BALANCE DATE EVENTS

There were no events after reporting date that occurred that require to be reported.

Financial Statements 2022-2023

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

NOTE 13 - RELATED PARTY TRANSACTIONS

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the *Local Government Act 1999*. In all, 5 persons were paid the following total compensation:

	2023 \$'000	2022 \$'000
Salaries, allowances & other short term benefits	599	483
TOTAL	599	483

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	3,591	81	Provision of kerbside waste collection and hard waste collection services
City of Burnside	3,491	97	Provision of kerbside waste collection and hard waste collection services
City of Mitcham	3,401	166	Provision of kerbside waste collection and hard waste collection services
City of Norwood, Payneham & St Peters	3,233	80	Provision of kerbside waste collection and hard waste collection services
City of Prospect	1,590	100	Provision of kerbside waste collection and hard waste collection services
City of Unley	3,082	104	Provision of kerbside waste collection and hard waste collection services
Corporation of the City of Campbelltown	2,894	27	Provision of kerbside waste collection and hard waste collection services
Corporation of the Town of Walkerville	600	21	Provision of kerbside waste collection and hard waste collection services

The Related Parties disclosed above are equity owners of the Authority and are referred to as Member Councils. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No one Member Council individually has control of those policies.

Financial Statements 2022-2023

CERTIFICATION OF AUDITOR INDEPENDENCE



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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 2023, 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 30th August 2023



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- ▶ Advisors
- ▶ Accountants
- ▶ Auditors

Financial Statements 2022-2023

INDEPENDENT AUDITOR'S REPORT



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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 2023, 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 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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

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

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

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

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



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Financial Statements 2022-2023

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 FRANCIS
PARTNER

Dated at Adelaide this 22nd day of September 2023



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

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- 🐦 @East_Waste
- 🌐 East Waste - Eastern Waste Management Authority
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2023
Annual Report





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Message from the Chairperson



EHA continues to provide exceptional service to the community of its Constituent Councils.

A new national Food Safety Standard is in place to assist food businesses in handling and processing food in a way to ensure it is safe to eat. In December 2022, Food Standards Australia New Zealand (FSANZ) added Standard 3.2.2A – Food Safety Management Tools into the Food Standards Code. The Standard is an extension of existing requirements and introduces three food safety management tools for food service, caterers and some retail businesses, a forward step towards a positive food safety culture.

These businesses will be required to implement either two or three new food safety management tools, depending on the risk posed by their food handling activities. Namely:

- mandatory food handler training,
- requirement to have a ‘food safety supervisor’, and
- requirement to ‘substantiate’ key food handling activities

Throughout the year, EHA has been actively communicating the new Standard to food businesses located within its Constituent Councils. Environmental Health Officers have also been assisting businesses where possible to help prepare and understand the expectations of these new standards before it becomes effective in December 2023.

EHA was able to continue to deliver the inspections of food premises, high risk manufactured water system, supported residential facilities, swimming pools high risk personal care and body art services and vaccination programs.

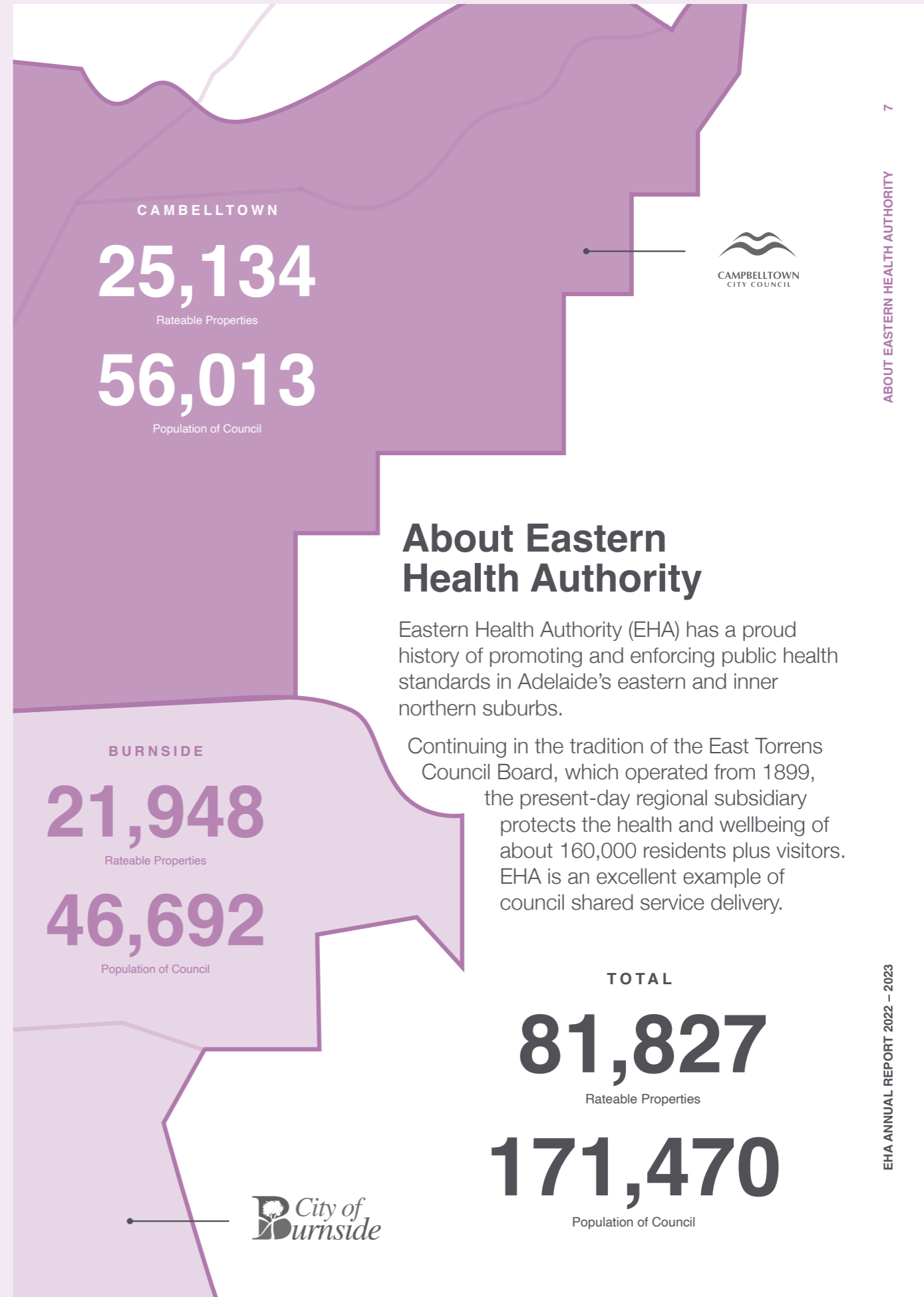
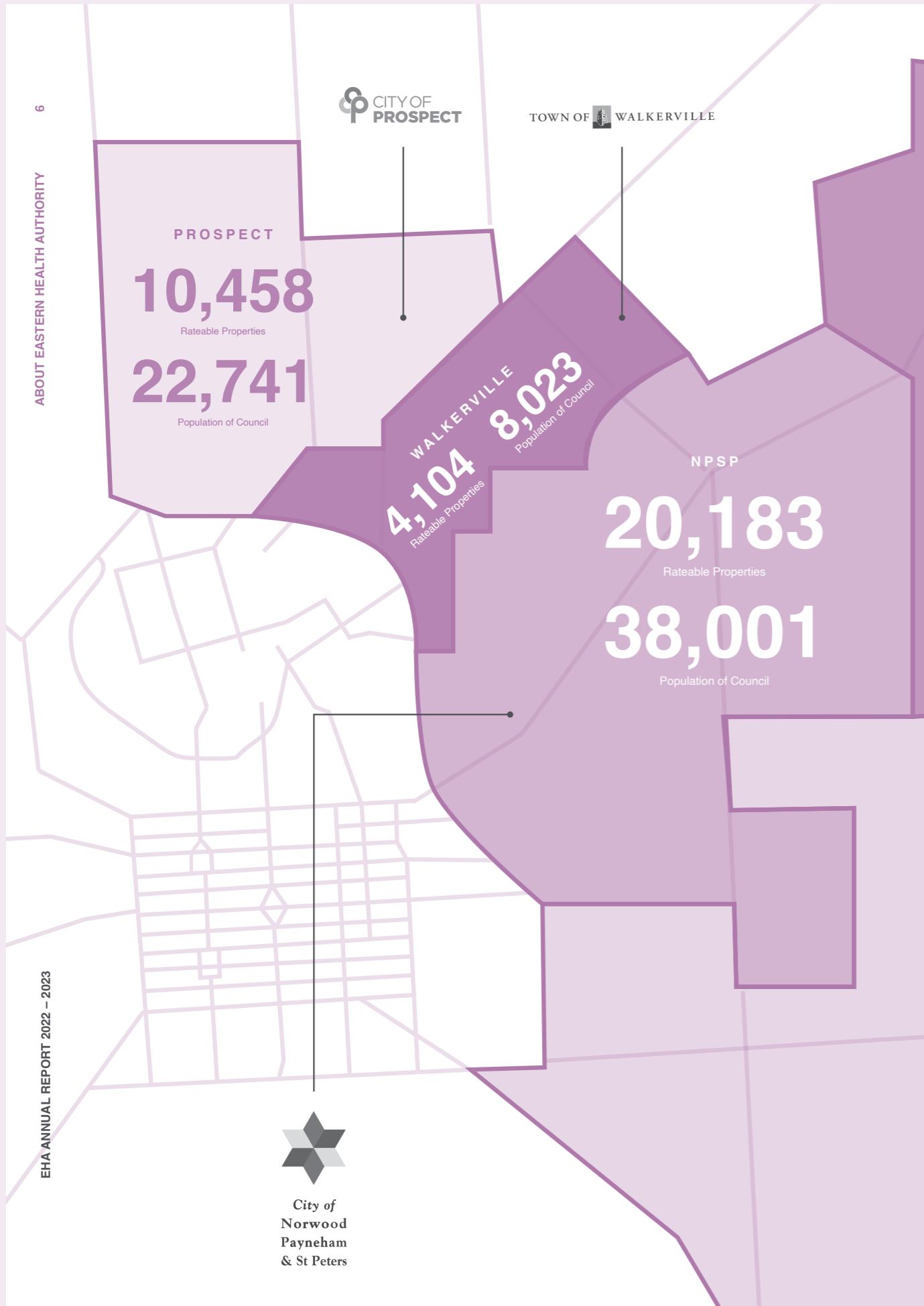
EHA completed 83 high school immunisation visits to deliver the annual School Immunisation Program

EHA has continued to promote the benefits of vaccination to all members of community with strong promotional and marketing campaigns through all 5 Constituent Council areas. Immunisation services have remained in high demand with clinics booked months in advance, particularly through the busy influenza season with an additional 3,276 influenza vaccines being provided via EHA’s popular Workplace visits.

The School Immunisation Program was delivered in accordance with the SA Health Service Agreement. During 2022, EHA completed 83 high school immunisation visits to deliver the annual School Immunisation Program, with 12,423 vaccines being administered to both Year 8 and 10 students.

EHA continues to provide exceptional service to the community of its Constituent Councils.

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.

Continuing in the tradition of the East Torrens Council Board, which operated from 1899, the present-day regional subsidiary protects the health and wellbeing of about 160,000 residents plus visitors. EHA is an excellent example of council shared service delivery.



Chief Executive Officer's Report



I recently read with interest an article in the Journal of Public Health (Oxford, England) by Australian academics titled "Environmental health in Australia: overlooked and underrated".

I recently read with interest an article in the Journal of Public Health (Oxford, England) by Australian academics titled "Environmental health in Australia: overlooked and underrated". The Authors noted that Environmental health is the one discipline that has historically had the greatest impact on human health. To illustrate this, the World Health Organization is quoted in the paper as estimating that 15 of the extra 20 years of life that we now enjoy compared with a century ago can be attributed to environmental health interventions.

These environmental health interventions include the provision of vaccination, appropriate sewage disposal and safe food and drinking water, all areas that our environmental health profession have been and continue to be involved in. At a local level, most people would not be aware that their local council environmental health team monitors and inspects food premises, investigates food poisoning and legionella outbreaks, and vaccinate their babies and their children at school. They would not be aware that the team monitors the water quality of public pools and ensure there are appropriate standards in Supported Residential Facilities where some of our most vulnerable live.

Despite its extremely beneficial impact on human health, the environmental health profession remains largely invisible, potentially as a consequence of the preventative work that is undertaken. The vaccine preventable disease you didn't contract, the food poisoning you did not get or the legionella outbreak that didn't occur are not immediately apparent to those who benefit from these interventions.

This lack of visibility has manifested in fewer students undertaking environmental health degrees and a critical shortage of Environmental Health Officers. Environmental Health Australia recently conducted a workshop with Environmental Health Managers to consider these issues. It is hoped that initiatives that have a positive impact on the profile and availability of Environmental Health Officers flow from this workshop.

With the critical shortage of qualified environmental health professionals in mind, we can reflect on the fact that EHA is structured and sized to ensure that it maintains a critical mass of

Over the last year EHA has continued to deliver high-quality public health protection services to more than 160,000 members of the community

professional specialised staff. EHA has the flexibility to apply resources where and when needed and maintain continuity of services to cover for staff illness, and staff turnover when replacement staff are in short supply.

Over the last year EHA has continued to deliver high-quality public health protection services to more than 170,000 members of the community who live within the footprint of our Constituent Councils. I am extremely proud to continue to have the opportunity to lead talented and dedicated staff who are committed to contributing to this high-quality service and delivering positive public health outcomes.

One of the most important aspects to a healthy community is access to safe and suitable food. Fundamental to this is the appropriate monitoring of standards in Food Businesses. During this financial year there were 1,447 food safety inspections conducted at 1,329 business located within our area. It was pleasing to note that the average non-compliances observed per routine inspection and the number of legal actions required both decreased. This translated to a 17% increase in the number of businesses receiving a Food Safety Star Rating of 3, 4 or 5 stars. An overall improvement in food businesses' willingness to comply with the food safety standards is a step towards a positive food safety culture. These improvements are a reflection of our officers' commitment and willingness to take time to educate food handlers and businesses, as well as follow-up on non-compliances with the standards.

Hoarding and squalor continues to be an issue within our community. The ongoing management of these matters are complex and time consuming. It is pleasing to see that the Local Government Association of South Australia is conducting surveys that it hopes will help improve the

way councils deal with the problem. Improvements in inter-agency collaboration in this area would be extremely welcome and of great value to the community.

Immunisation is the safest and most effective way of protecting children and adults from harmful infectious diseases. Significantly, it is estimated that vaccinations currently save up to three million lives worldwide each year. Our immunisation services continue to be incredibly popular with over 24,000 vaccinations given at public clinics, high schools, and worksites during the year. Our accessible public clinics are an important contributor to community herd immunity and disease reduction. Vaccinations at public clinics (8,490) increased by 15% this year with big numbers seen in the influenza season. Our vaccine coverage rates for the School Immunisation Program, where we delivered 12,423 vaccines, continue to be well above the state average. As well as servicing our Constituent Council areas, EHA continues to provide immunisation service to the City of Unley and Adelaide Hills Council. At these venues we have seen an even greater increase in patronage, which is a reflection of the excellent service our staff provide in the immunisation delivery space.

In conclusion, I would like to thank the EHA Board Members for their genuine interest in Public Health and their support for the important work we undertake on behalf of their respective communities. And to EHA's professional and committed staff, my thanks for providing the highest quality health protection service and making EHA such a wonderful organisation to lead.

Michael Livori
Chief Executive Officer



Governance

EHA is a body corporate, governed by a Board of Management comprised of two members from each Constituent Council.



Board of Management 2023

The Board met seven (7) times during the year to consider EHA's business. One (1) of the meetings was via Circular Resolution.

*Board Member from Jul-Dec 2022 only (August & November meetings 2022)

**Board Member from Feb 2023 to present (February - June meetings 2023)

City / Town	Member	Total Meetings Attended
City Of Burnside	Cr P Cornish	●●●●●○○
	Cr J Davey*	●○
	Cr J Turnbull* resigned in Mar 2023	○○
	Cr L Henschke** (as of May 2023)	●○○○
City Of Norwood Payneham & St Peters	Cr S Whittington	●●●●●○○
	Cr G Knoblauch*	●●
	Cr K Moorhouse**	●●●●●
Campbelltown City Council	Cr J Kennedy*	●●
	Cr M Hammond	●●●●●○○
	Cr M Noble**	●●●●●



City / Town	Member	Total Meetings Attended
City Of Prospect	Cr K Barnett	●●●●●●●
	J Pearce*	●●
	Cr T Nguyen**	●●●●●○
Town Of Walkerville	Cr J Nenke	●●●●●○○
	Cr N Coleman*	○○
	Cr J Allanson**	●●●●●

Finance Audit Committee

Members of EHA's Audit Committee include:

Madeleine Harding - Presiding Member

Paula Davies - Independent Member

Board Appointed Member Cr Peter Cornish

The Committee met on three occasions during the year.



Immunisation

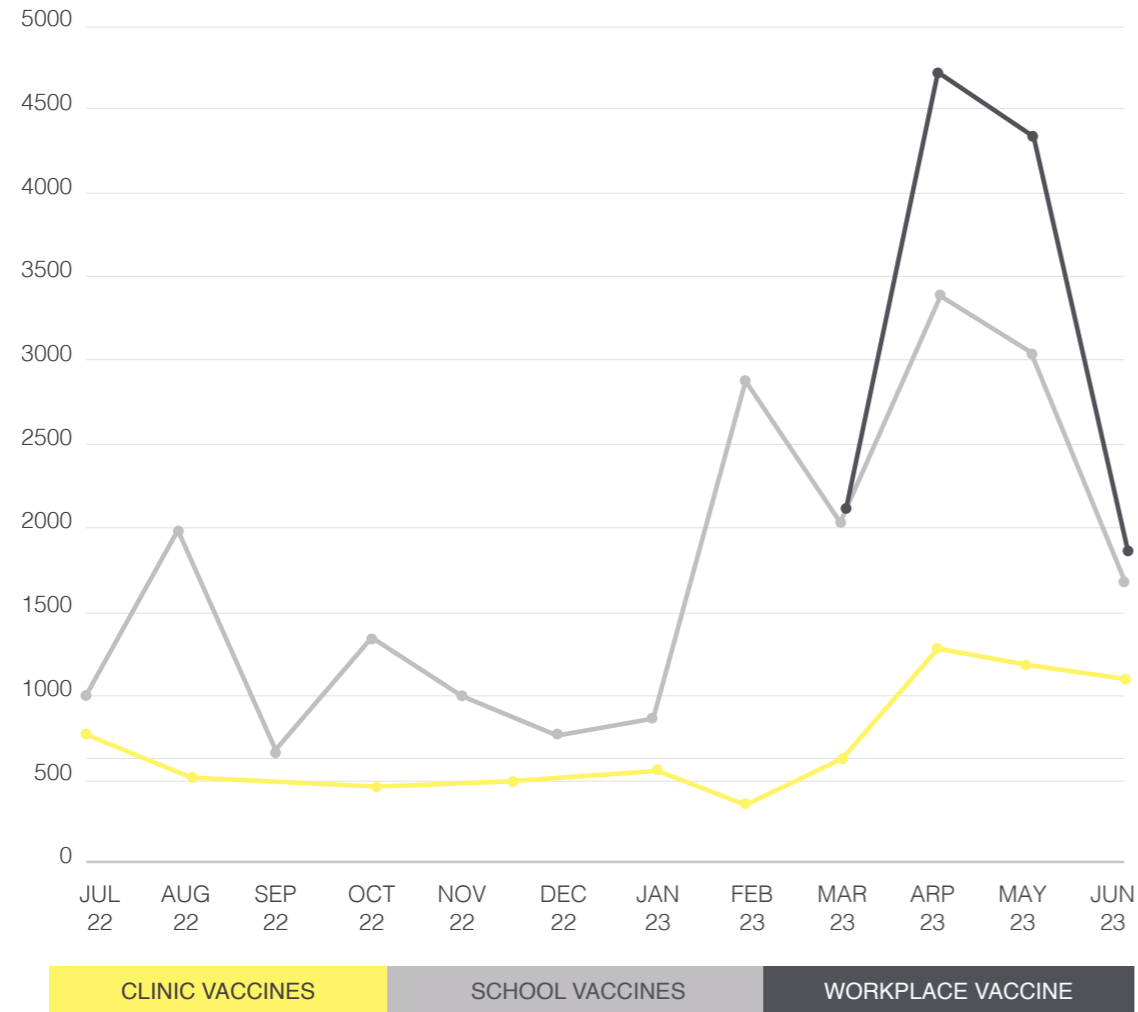
EHA provides a comprehensive, specialised, and convenient immunisation service by way of public immunisation clinics, school immunisation program and workplace immunisation programs to the residents of our Constituent Councils.



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.

A commitment to increasing immunisation coverage rates by providing access to convenient, family-friendly immunisation services is something EHA prides itself on and is a well-known provider within the five Constituent Councils.

Combined demand for all immunisation services over the last year.



EHA offers a 'catch-up' service to residents who have recently arrived in Australia or have overseas records which need to be uploaded to the Australian Immunisation Register (AIR). Over the past year we have assisted 117 families and children with assessing and updating their immunisation history. In 2020, the State Government introduced a 'no jab, no play' policy that inhibits children that are not fully vaccinated enrolment into childcare and preschool.

Many of these catch-up assessments were completed at our EHA clinics to bring them up to date with the National Immunisation Program (NIP).



Public Immunisation Clinics

4,550 clients

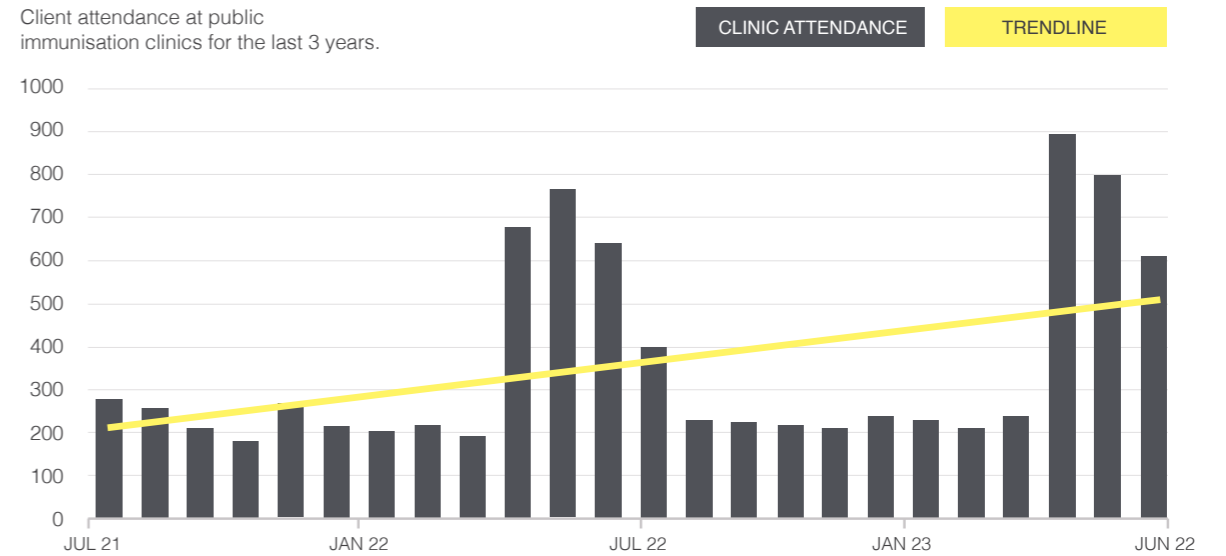
464 INCREASE (11%) from last year

were provided with

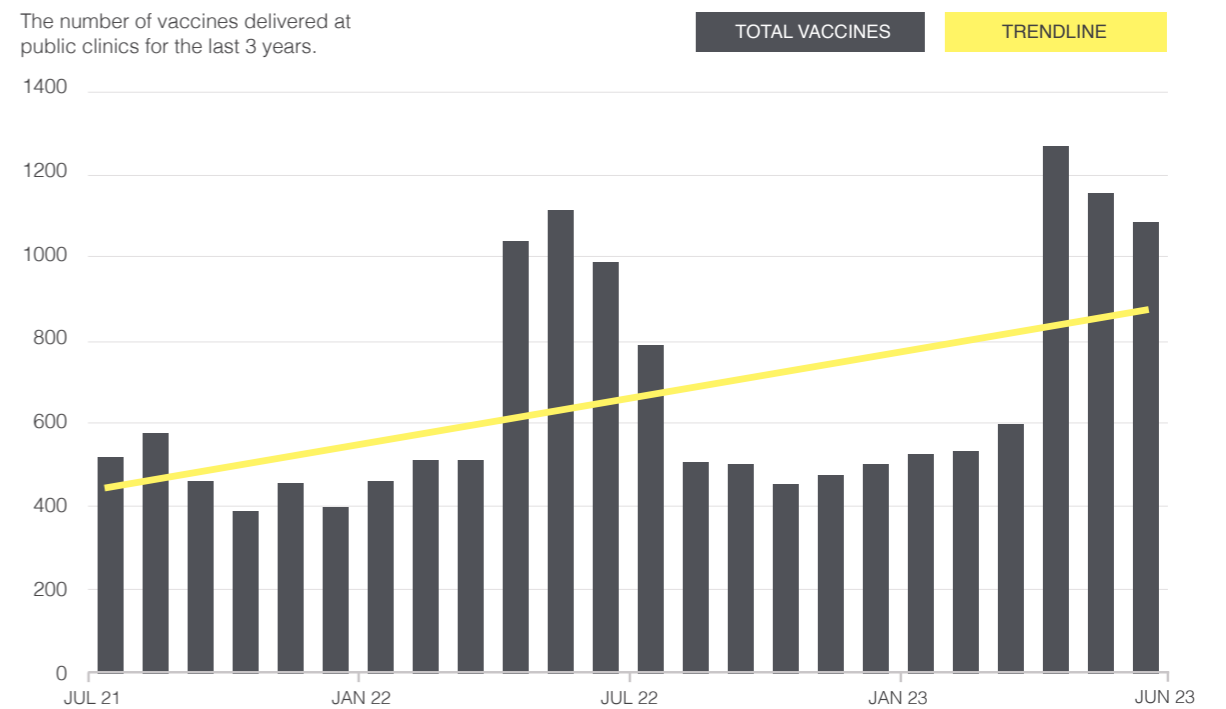
8,490 vaccinations

1,080 INCREASE (15%) from last year

Client attendance at public immunisation clinics for the last 3 years.



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





The number of clients per council area and their choice of clinic venue.

Where clients come from (council area)	Number of clients from council area	Where clients attended (clinic venue by %)						
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Adelaide Hills	Unley
Burnside	1,036	32%	5%	53%	1%	1%	0%	8%
Campbelltown	1,000	5%	32%	58%	1%	2%	0%	2%
NPSP	1,003	6%	5%	83%	1%	1%	0%	3%
Prospect	333	3%	5%	55%	28%	5%	0%	5%
Walkerville	286	4%	2%	77%	4%	8%	0%	6%
Adelaide Hills	179	8%	4%	13%	0%	1%	69%	5%
Unley	441	7%	1%	30%	1%	1%	0%	60%
Other	272	10%	9%	40%	3%	2%	6%	31%
Total Number of Clients	4,550							

School Immunisation Program 2022

During 2022, EHA continued its delivery of the School Immunisation Program (SIP). We attended a total of 83 year level visits within the SIP to deliver the a total of 12,423 vaccines to both Year 8 and 10 students.

A 16% increase in vaccine numbers and a 24% increase in the school visits is a result of the inclusion of Adelaide Hills Council and City of Unley Council immunisation contracts that began in January 2022.

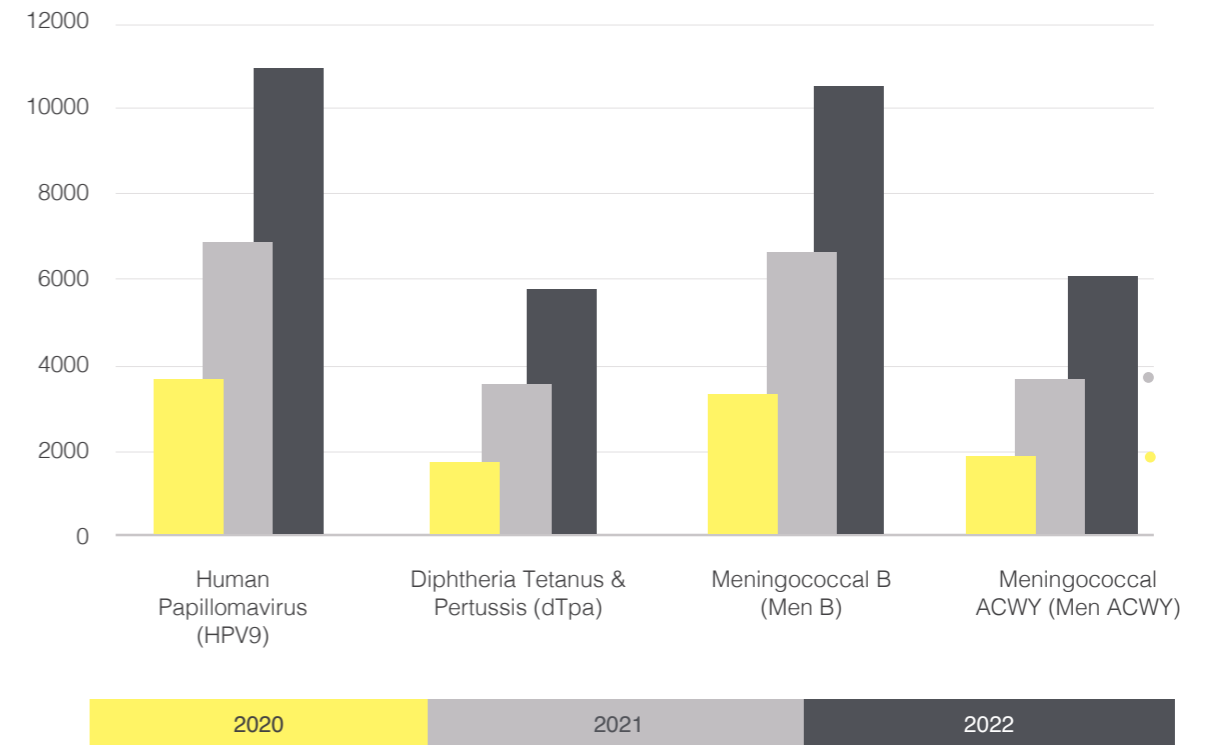
With the additional schools in these council areas, EHA visited a further 9 schools – two from the City of Unley Council area and seven from the Adelaide Hills Council area. The contracts with the City of Unley and Adelaide Hills Council are in place until the end of 2023. The City of Unley have recently extended their contract for an additional 2-years making their end date December 2025.

School Vaccinations for Calendar Year to Date – January to December 2022

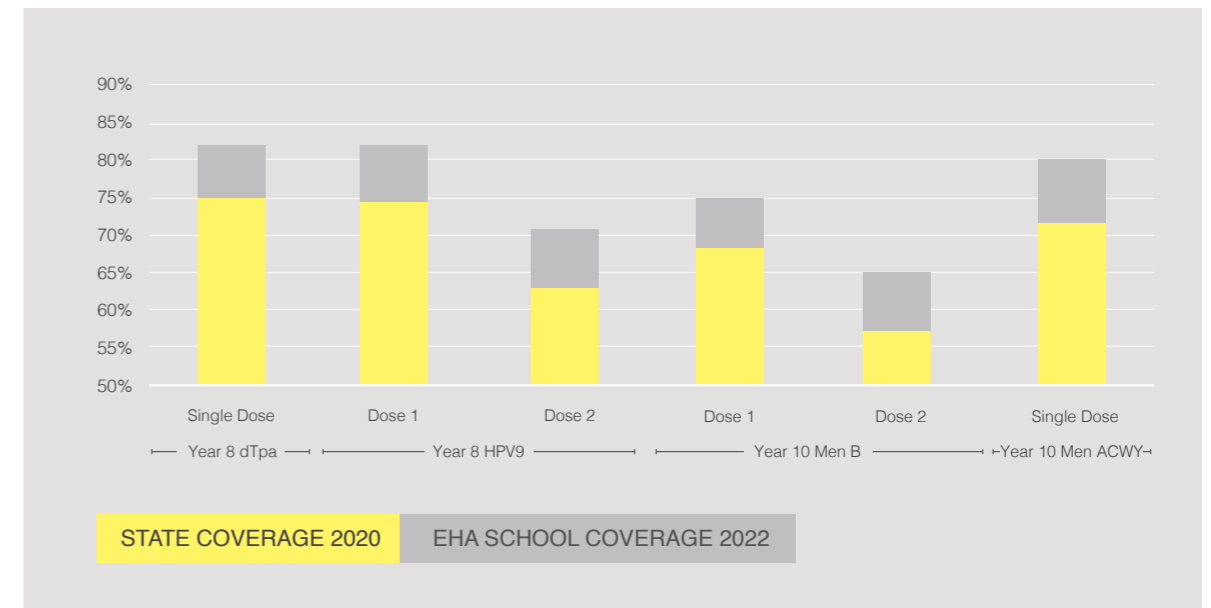
Council	Human Papillomavirus (HPV9)	Diphtheria Tetanus and Pertussis (dTpa)	Meningococcal B (Men B)	Meningococcal ACYW (Men ACYW)	Total
Burnside	1,480	815	1,374	813	4,482
Campbelltown	326	227	442	199	1,194
NPSP	961	485	943	585	2,974
Prospect	221	118	155	88	582
Walkerville	137	73	129	77	416
Unley	294	161	287	175	917
Adelaide Hills	598	326	586	348	1,858
Total	4,017	2,205	3,916	2,285	12,423



Comparison of School Vaccines administered by EHA over a 3-year period.



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

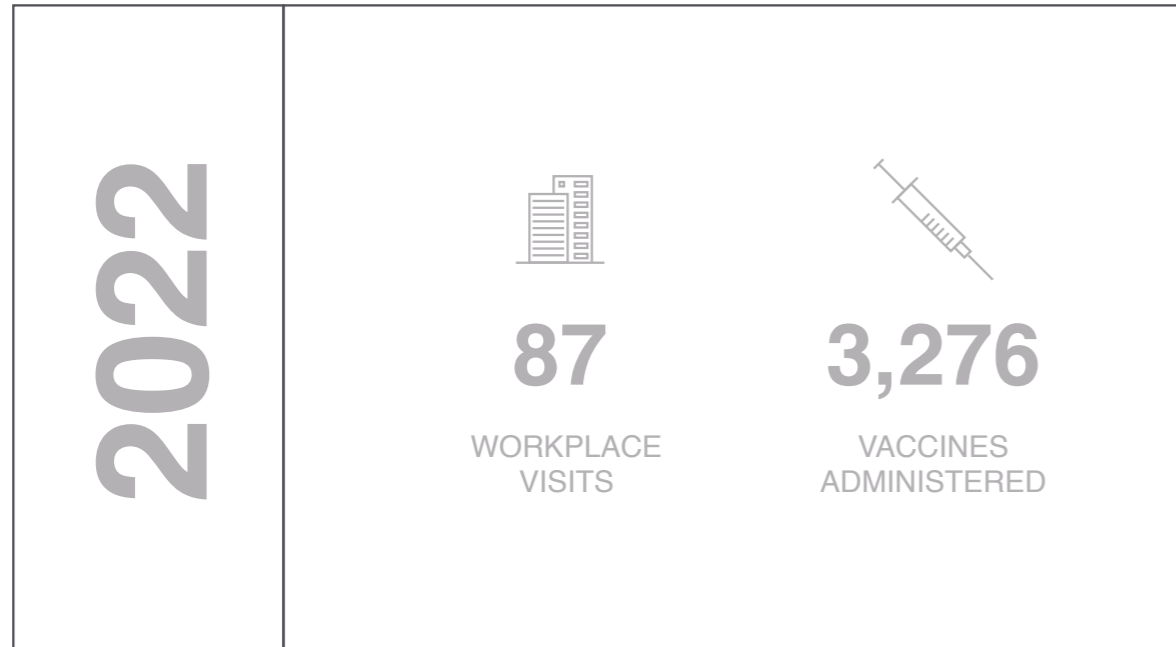
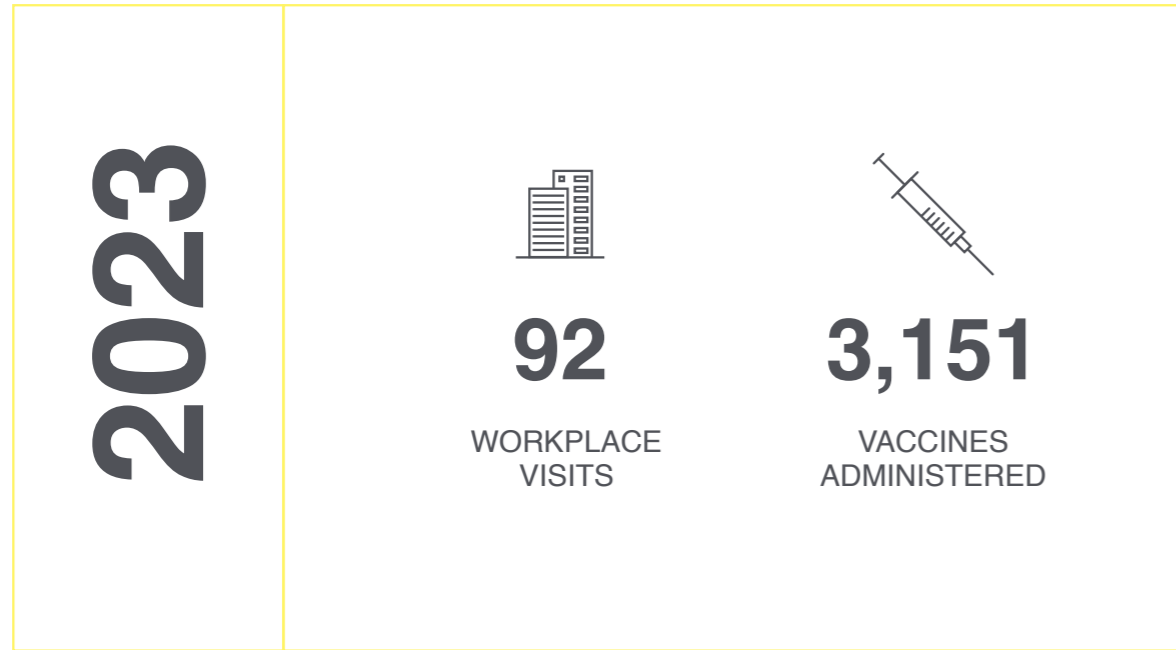




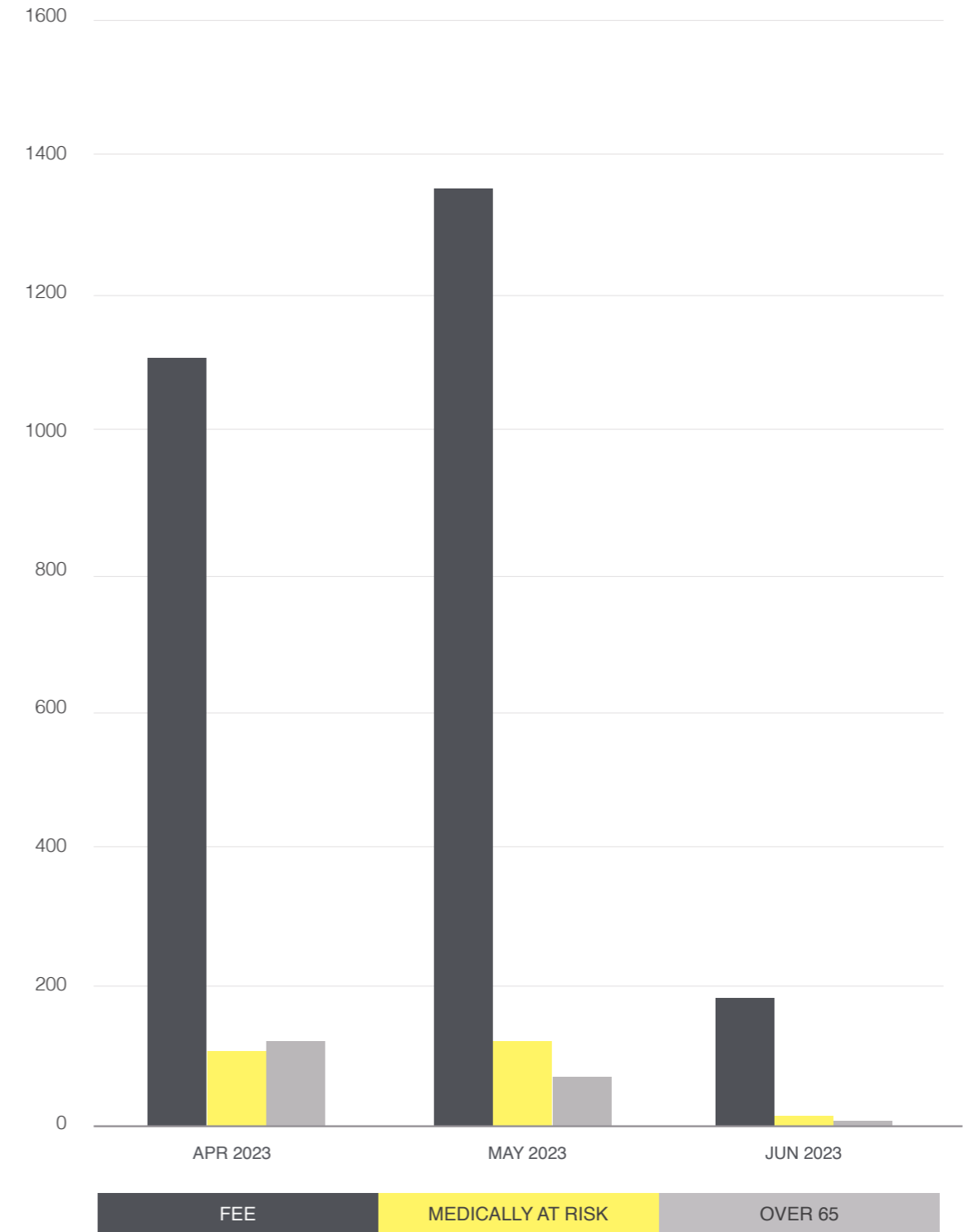
Workplace Immunisation Program

EHA provides an efficient and competitive service for workplaces to protect their staff from the highly infectious influenza virus. EHA's workplace program enables private businesses, schools, childcare centres, and government departments have their staff vaccinated on site by

experienced nurses at a convenient time. During the period, April to June in 2023, a total of 92 workplace visits were conducted, with 3,151 influenza vaccines delivered.



Breakdown of influenza vaccines administered at workplaces during April-June 2023





Public and Environmental Health

Environmental Health is the branch of public health that focuses on the interrelationships between people and their environment, promotes human health and well-being, and fosters healthy and safe communities.

website: [NEHA Environmental health](#)



Complaints and Referrals

Environmental Health Officer's investigate public health related complaints/referrals from the public or State Government agencies under the SA Public Health Act 2011.

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

224

2020-21

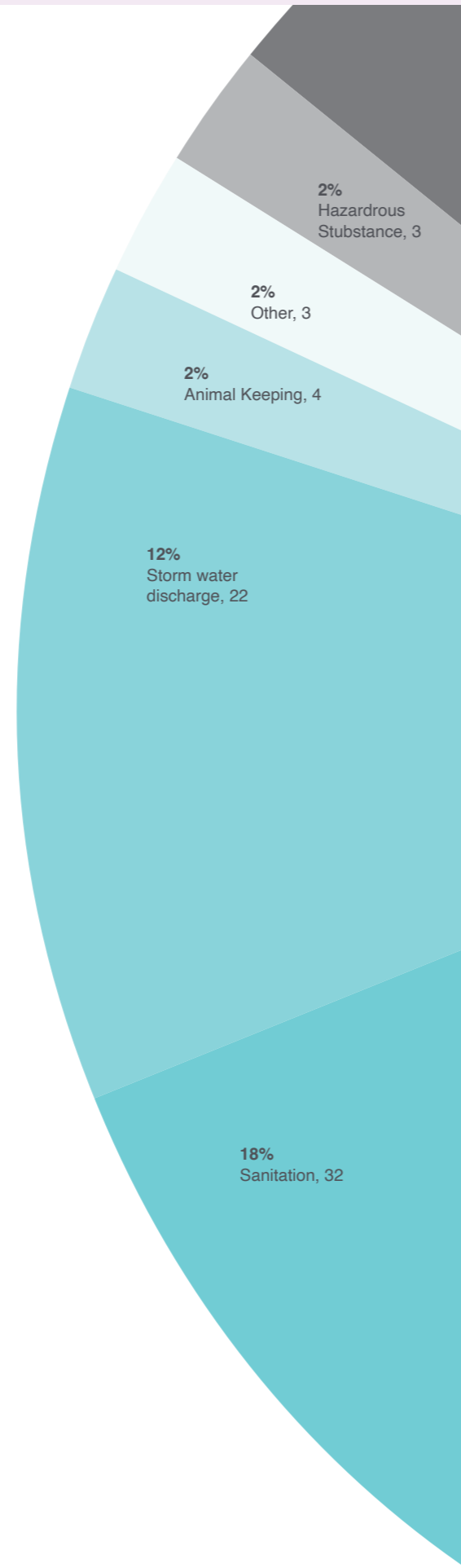
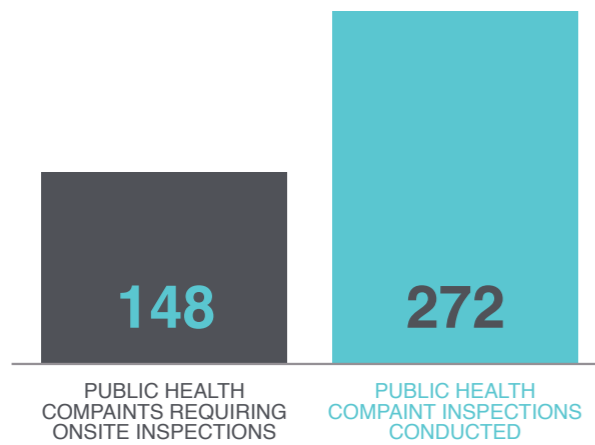
209

2021-22

181

2022-23

1.84 Inspections per complaint



Proportion of EHO activities administered under the SA Public Health Act 2011 during 2022-23





Vector Control

Rats/Mice  44

Mosquitoes  9

Pigeons  6

Squalor

10
2020-21

14
2021-22

6
2022-23

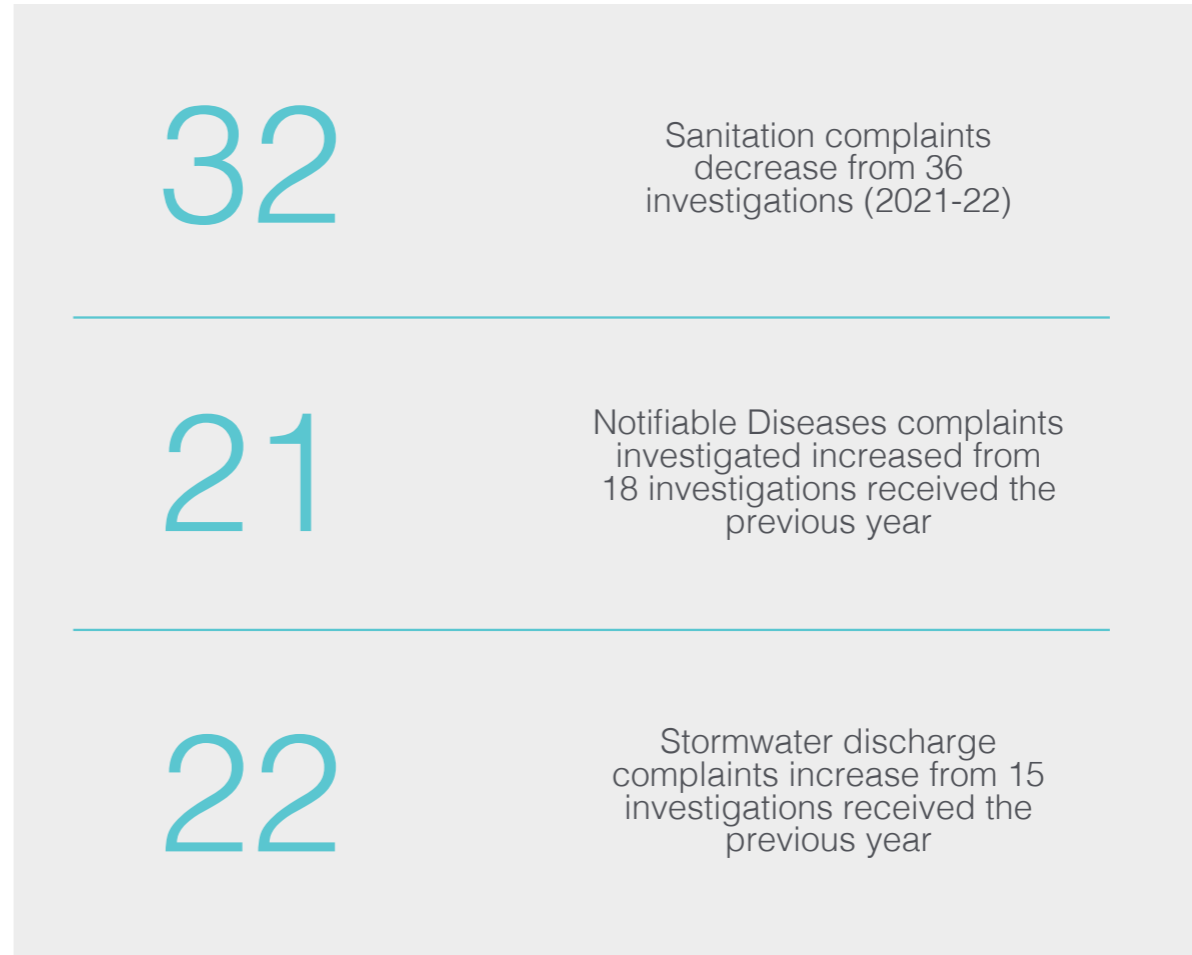
Hoarding

5
2020-21

3
2021-22

4
2022-23

2.69 Inspections per complaint



Notifiable Diseases

	2021-22	2022-23
<i>Campylobacter</i>	261	309 ▲
<i>Salmonella</i>	43	56 ▲
<i>Legionellosis</i>	1	5 ▲
<i>Cryptosporidiosis</i>	5	9 ▲
Hepatitis A	0	1 ▲
Rotavirus	49	66 ▲
COVID-19	6,470	14,467 ▲

There was an increase in notifications in the number of notifiable diseases when compared to the previous year, particularly COVID-19. This increase may be attributed to the introduction of interstate and international travel and easing of social restrictions.

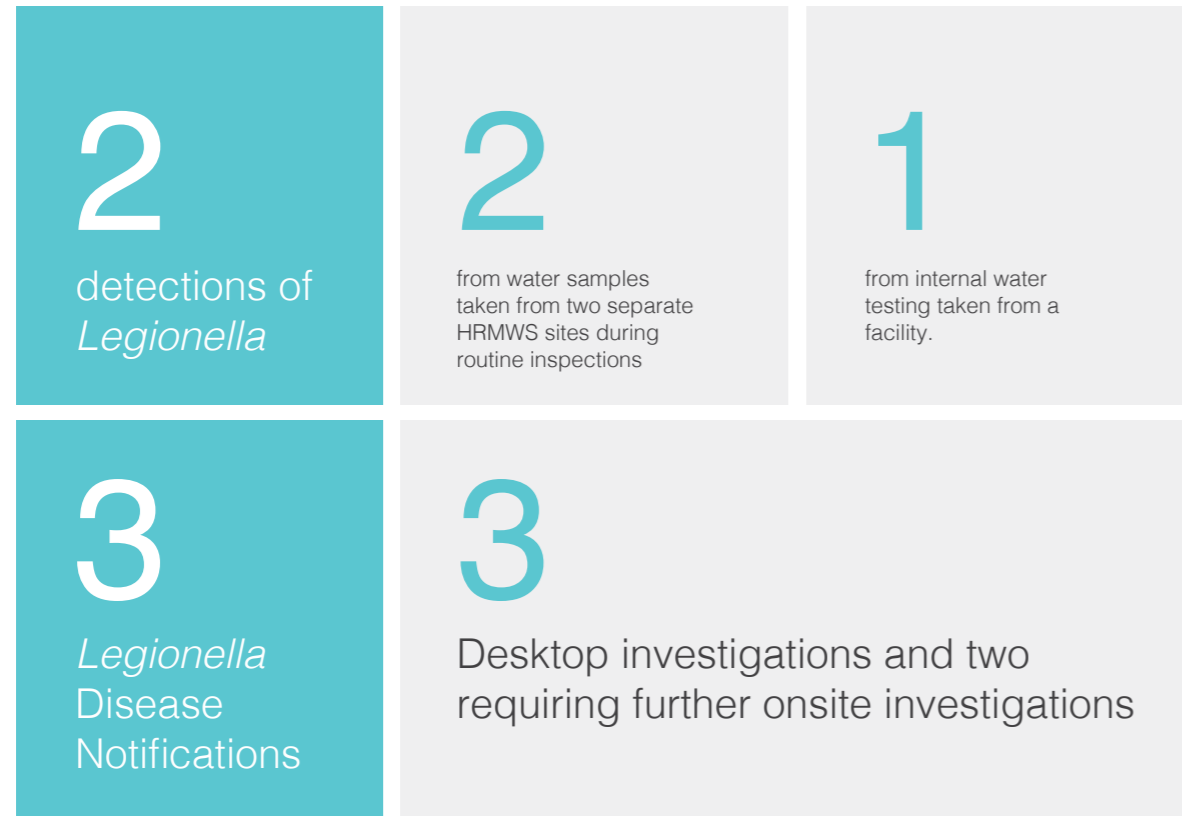
It is also worth noting that number of cases would have been influenced by vaccination rates in the community, circulation of new strains of COVID and the health seeking behaviours of the community.



Monitoring and Surveillance

Cooling Towers and Warm Water Systems (HRMWS)

12 Cooling Towers at 18 sites		4 Warm Water Systems at 8 sites	
Routine inspections	20	Routine inspections	9



Waste Control Systems

A small area within EHA's catchment is not connected to SA Water Sewer or a Community Wastewater Management Scheme, requiring the installation of an approved onsite wastewater system.



Public Swimming Pools and Spas

42 swimming pool and spa's at 27 sites

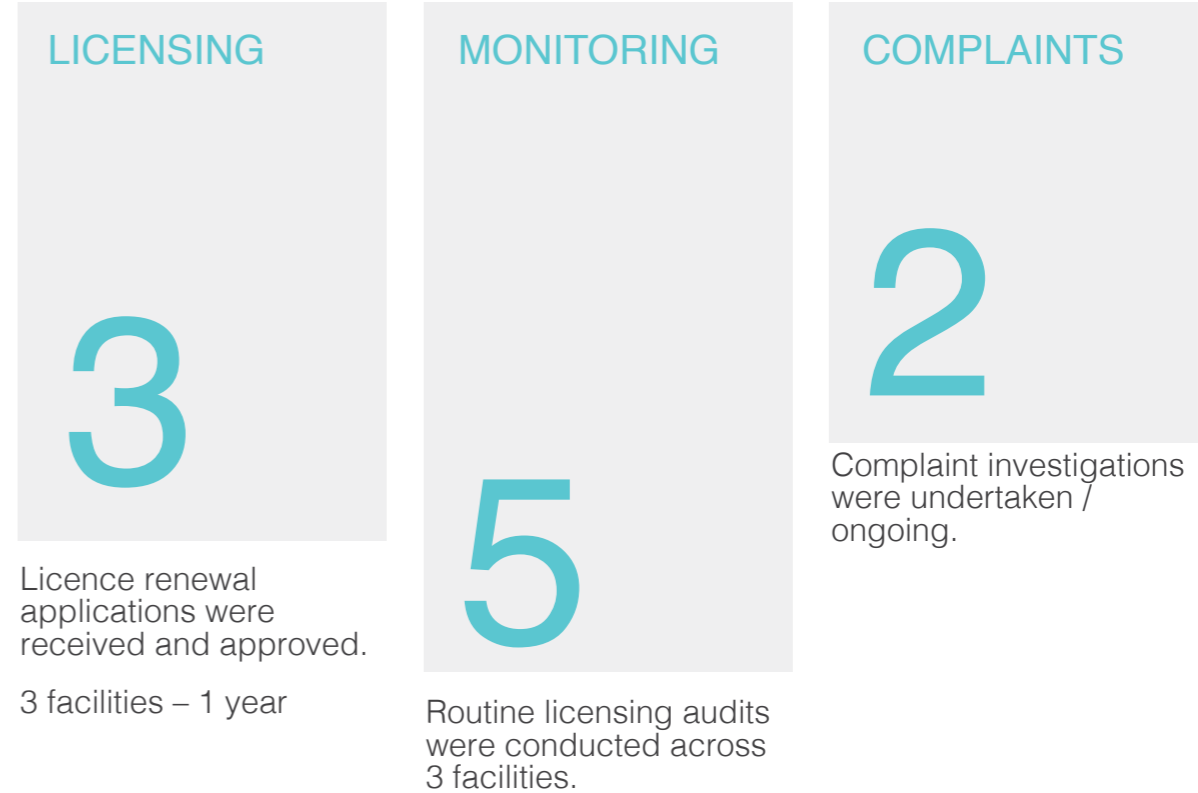


Personal Care and Body Art (PCBA)

All 11 tattoo premises involving high risk skin penetration practice were assessed. One follow-up inspection was required.

No complaints were received and investigated at a beauty premises.

Health Care and Community Services



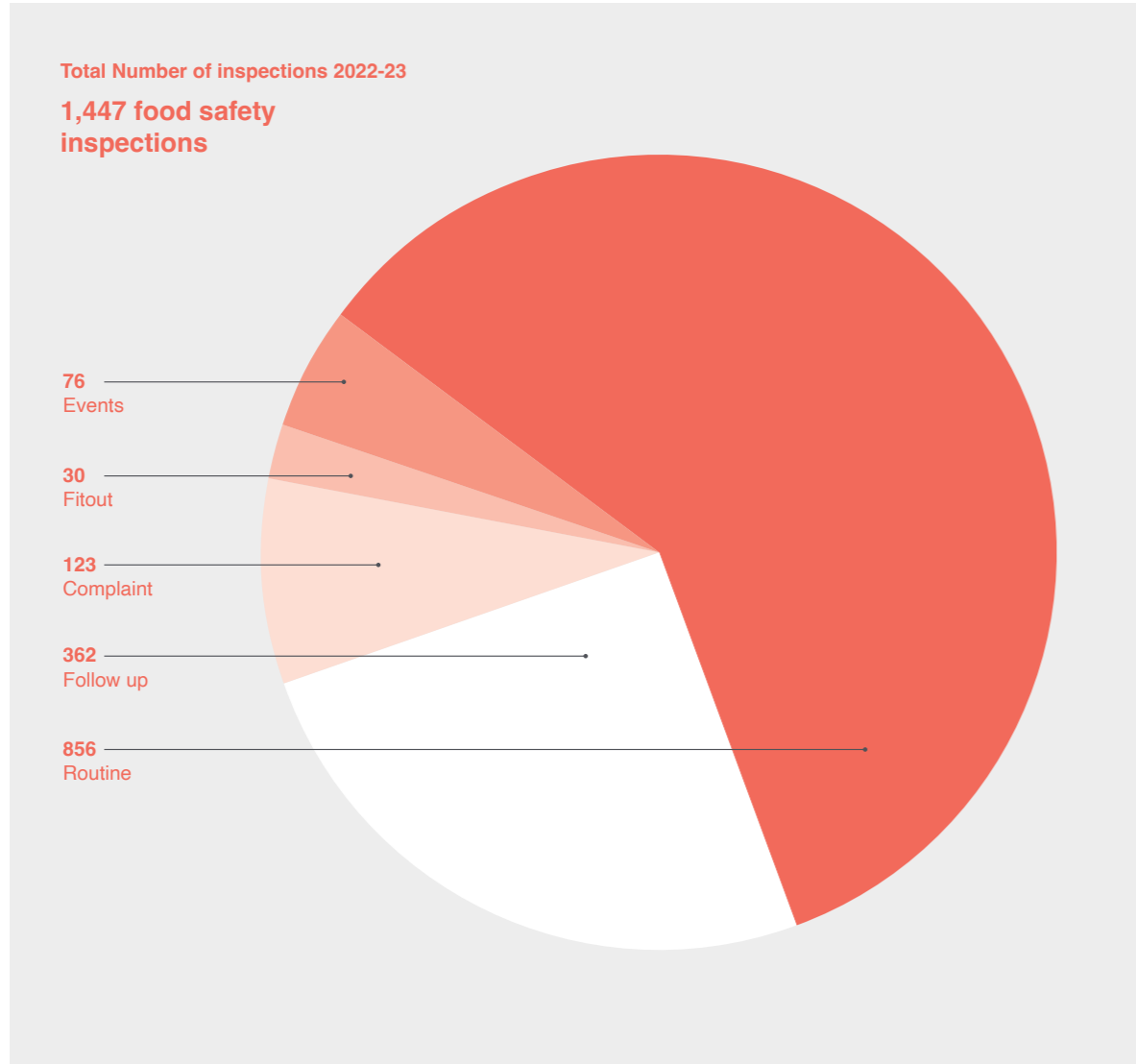


Food Safety

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

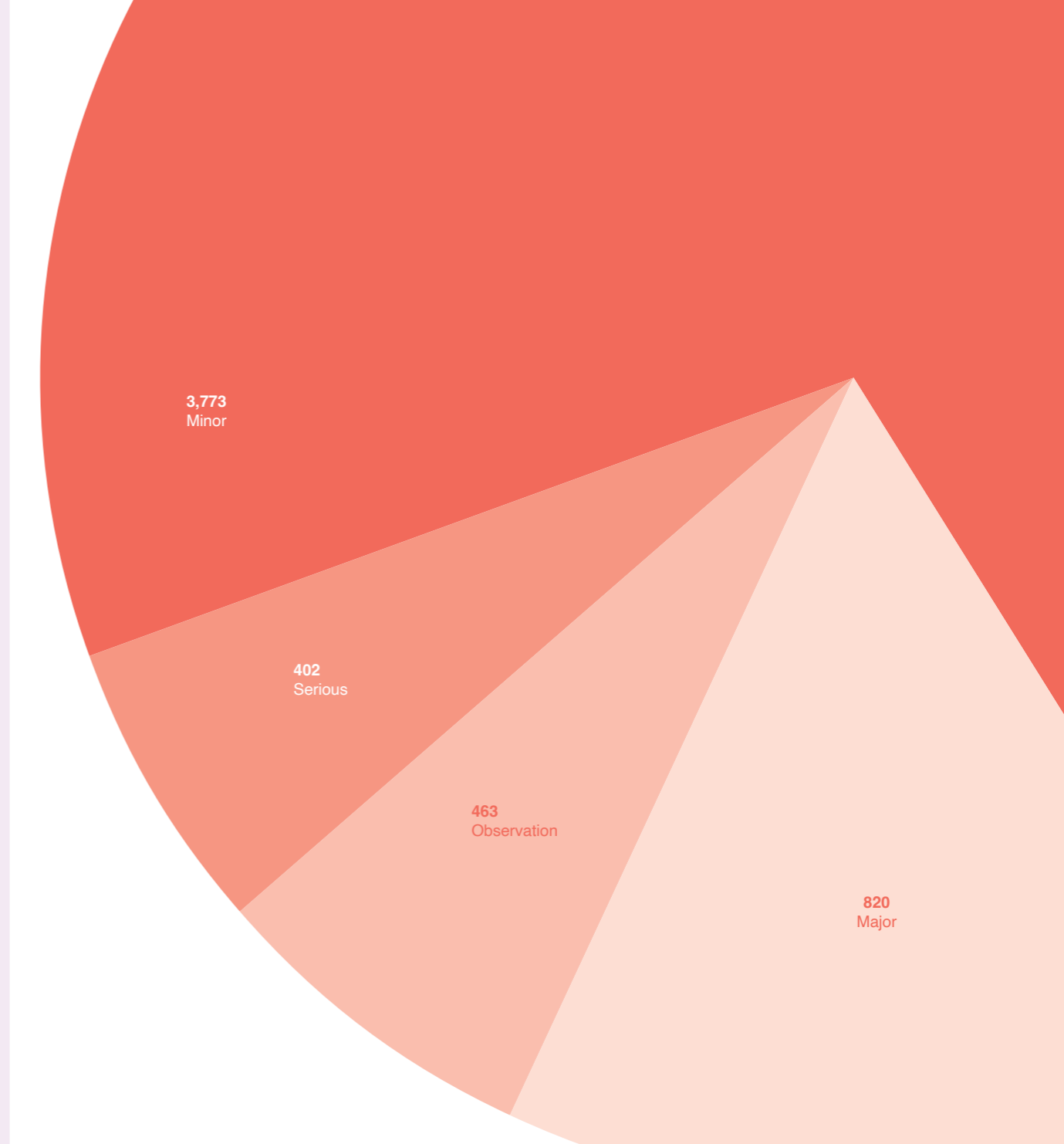


Food Safety Inspections



Non compliances observed during routine food inspections in 2022-23

5,458 non compliances





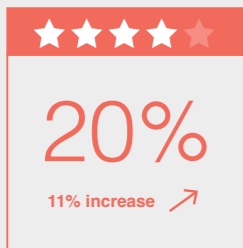
Participation of the SA Health Food Star Rating Scheme (FSRS) commenced on 1 July 2023.

A total of

535

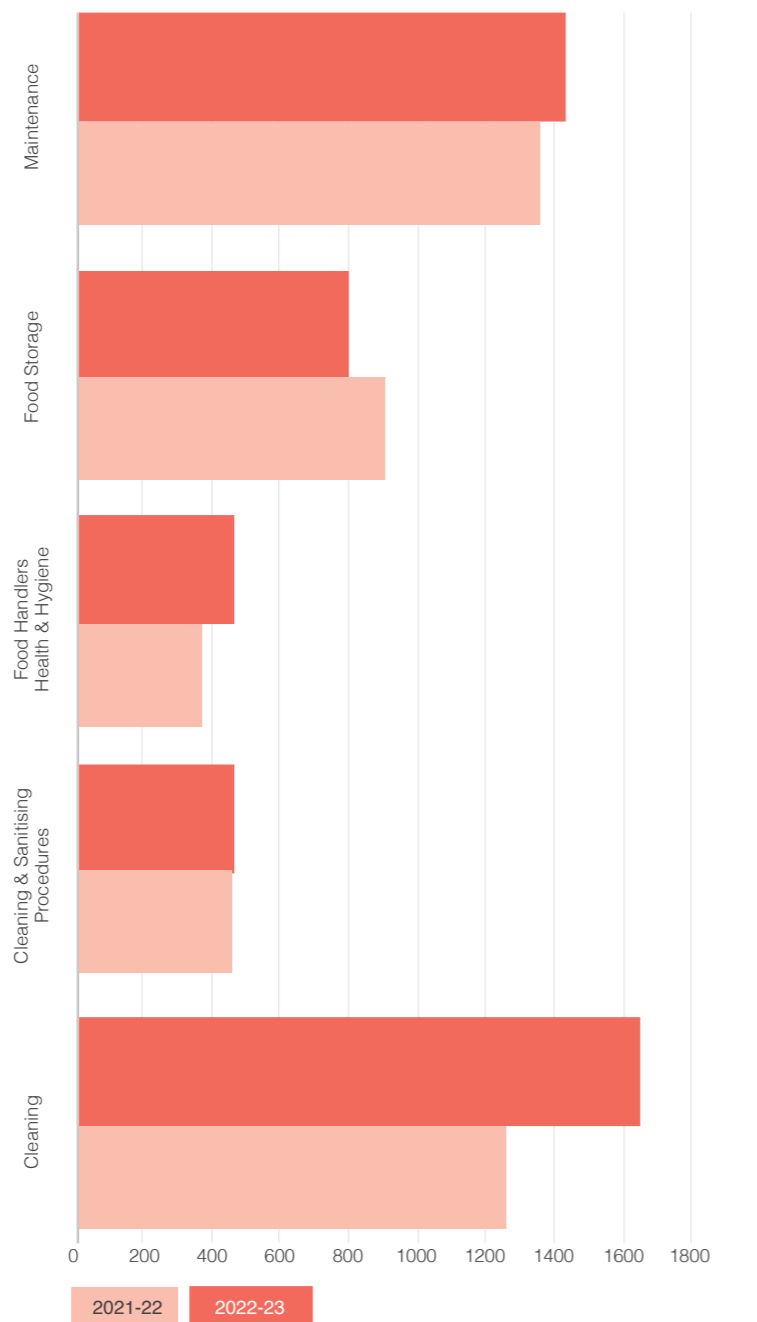
businesses are captured within the scheme.

598 captured FSRS inspections

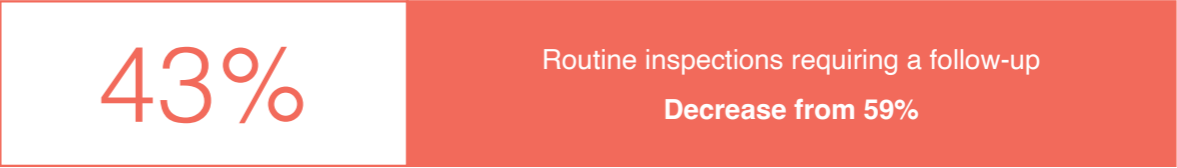


The average non-compliances observed per routine inspections decreased by **17%**.

Two year comparison of the types of food safety non-compliances observed during routine inspections during 2022-23.



Food Safety Enforcement



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.

Number of businesses requiring legal action per risk rating.

	P1	P2	P3
Warning Letter	10	2	0
Improvement Notices	32	5	0
Offences Expiated	4	3	0
Prohibition Orders	3	0	0

Improvement Notices

37

Improvement Notices issued to 25 food businesses

25

Businesses issued with multiple Improvement Notices

2.92%

of routine inspections resulted in the issue of an Improvement Notice.

Expiations

6

businesses were expiated under the *Food Act 2001*.

0.70%

of routine inspections resulted in the issue of an Expiation Notice.

2021-22



Food Safety Audits

Scheduled food safety audits of food businesses serving food to vulnerable populations

157 Scheduled Audits
9.8% increase

82

8 increase
Within EHA



75

6 increase
outside of
EHA's area



4

follow-up
audits



Food Safety Complaints

112

Food related complaints

29%

Alleged food poisoning.

14%

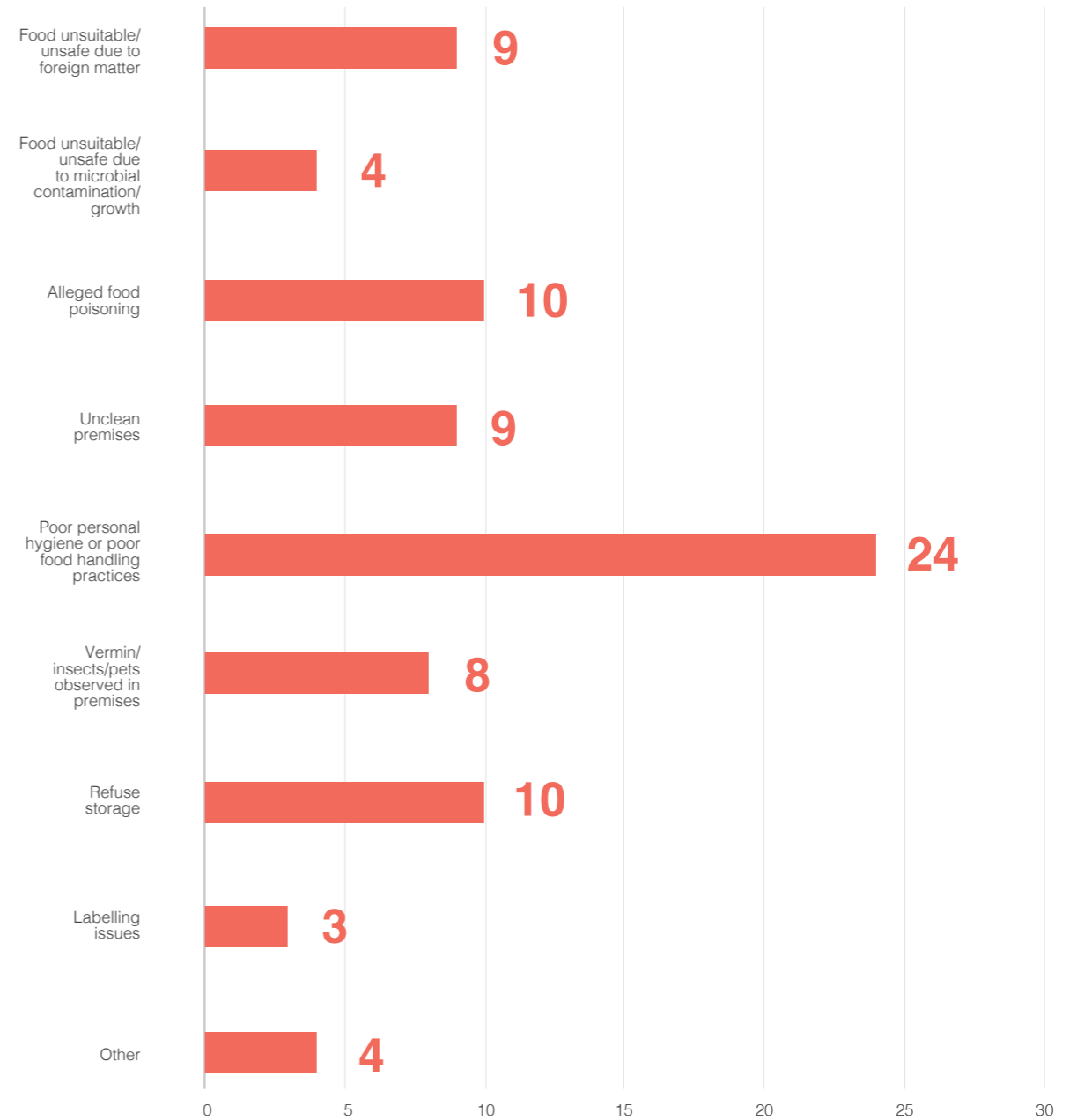
Unclean Premises

19%

Alleged food poisoning and poor personal hygiene and food handling practices.



Types of Food Complaints received in 2023.



Six food safety training sessions held.
75 participants attended.

Summary

Financial Statement
for the year ending
30 June 2023

	2022	2023
INCOME		
Council Contributions	1,828,263	1,828,000
Statutory charges	111,391	136,026
User charges	295,541	457,619
Grants, subsidies and contributions	226,108	230,170
Investment income	4,320	15,866
Other income	3,585	7,255
TOTAL INCOME	2,469,208	2,674,936
EXPENSES		
Employee Costs	1,750,609	1,881,592
Materials, contracts & other expenses	516,677	571,267
Depreciation, amortisation & impairment	168,844	159,013
Finance costs	44,752	37,681
TOTAL EXPENSES	2,482,882	2,649,553
OPERATING SURPLUS (DEFICIT)		
Asset disposal & fair value adjustments		
NET SURPLUS/(DEFICIT)	(13,674)	25,383
Other Comprehensive Income		
TOTAL COMPREHENSIVE INCOME	(13,674)	25,383
CURRENT ASSETS		
Cash and cash equivalents	640,883	644,769
Trade and Other Receivables	231,080	271,901
TOTAL CURRENT ASSETS	871,963	916,670
NON-CURRENT ASSETS		
Property, Plant & Equipment	1,214,249	1,104,793
TOTAL NON-CURRENT ASSETS	1,214,249	1,104,793
TOTAL ASSETS	2,086,212	2,021,463
CURRENT LIABILITIES		
Trade & Other Payables	133,225	121,916
Borrowings	140,794	111,865
Provisions	289,466	285,083
Liabilities relating to Non-current Assets held for Sale	563,485	518,864
TOTAL CURRENT LIABILITIES	1,126,970	1,037,728
NON-CURRENT LIABILITIES		
Borrowings	961,297	881,032
Provisions	9,860	44,614
TOTAL NON-CURRENT LIABILITIES	971,157	925,646
TOTAL LIABILITIES	1,534,642	1,444,510
NET ASSETS	551,570	576,953
EQUITY		
Accumulated Surplus	551,570	576,953
TOTAL EQUITY	551,570	576,953

**Eastern Health Authority
General Purpose Financial Reports
for the year ended 30 June 2023**

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EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by EHA provide a reasonable assurance that EHA's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect EHA's accounting and other records.

Michael Livori
CHIEF EXECUTIVE OFFICER

Cr Peter Cornish
CHAIRPERSON
EHA BOARD OF MANAGEMENT

Date: 30 August 2023

Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Council Contributions	2	1,828,000	1,828,263
Statutory charges	2	136,026	111,391
User charges	2	457,619	295,541
Grants, subsidies and contributions - Operating	2	230,170	226,108
Investment income	2	15,866	4,320
Other income	2	7,255	3,585
Total Income		2,674,936	2,469,208
EXPENSES			
Employee costs	3	1,881,592	1,750,609
Materials, contracts & other expenses	3	571,267	516,677
Depreciation, amortisation & impairment	3	159,013	168,844
Finance costs	3	37,681	46,752
Total Expenses		2,649,553	2,482,882
OPERATING SURPLUS / (DEFICIT)		25,383	(13,674)
Other Comprehensive Income			
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		25,383	(13,674)

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

Eastern Health Authority
Statement of Financial Position
as at 30 June 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	644,769	640,883
Trade & other receivables	4	271,901	231,080
Total Current Assets		916,670	871,963
Non-current Assets			
Property, plant & equipment	5	1,104,793	1,214,249
Total Non-current Assets		1,104,793	1,214,249
Total Assets		2,021,463	2,086,212
LIABILITIES			
Current Liabilities			
Trade & other payables	6	121,916	133,225
Borrowings	6	111,865	140,794
Provisions	6	285,083	289,466
Total Current Liabilities		518,864	563,485
Non-current Liabilities			
Borrowings	6	881,032	961,297
Provisions	6	44,614	9,860
Total Non-current Liabilities		925,646	971,157
Total Liabilities		1,444,510	1,534,642
NET ASSETS		576,953	551,570
EQUITY			
Accumulated surplus		576,953	551,570
TOTAL EQUITY		576,953	551,570

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 2023

	Notes	Acc'd Surplus	TOTAL EQUITY
2023			
Balance at end of previous reporting period		\$ 551,570	\$ 551,570
Net Surplus / (Deficit) for Year		25,383	25,383
Balance at end of period		576,953	576,953

2022			
Balance at end of previous reporting period		\$ 565,244	\$ 565,244
Net Surplus / (Deficit) for Year		(13,674)	(13,674)
Balance at end of period		551,570	551,570

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 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Council Contributions		1,828,000	1,828,263
Fees & other charges		136,026	111,391
User charges		418,158	227,946
Investment receipts		14,506	4,044
Grants utilised for operating purposes		230,170	226,108
Other revenues		7,633	3,585
<i>Payments:</i>			
Employee costs		(1,847,155)	(1,764,556)
Materials, contracts & other expenses		(586,184)	(536,431)
Finance payments		(38,517)	(48,367)
Net Cash provided by (or used in) Operating Activities		162,637	51,983
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(49,557)	(82,379)
Net Cash provided by (or used in) Investing Activities		(49,557)	(82,379)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(38,391)	(74,132)
Repayment of principal portion of lease liabilities		(70,803)	(37,485)
Net Cash provided by (or used in) Financing Activities		(109,194)	(111,617)
Net Increase (Decrease) in cash held		3,886	(142,013)
Cash & cash equivalents at beginning of period	7	640,883	782,896
Cash & cash equivalents at end of period	7	644,769	640,883

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 2023
Note 1 - Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian 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 (insert date).

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Eastern Health Authority's (EHA) accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

2 The Local Government Reporting Entity

EHA is incorporated under the SA Local Government Act 1999 and has its principal place of business at 101 Payneham Rd, St Peters SA. These consolidated financial statements include EHA's direct operations and all entities through which EHA controls resources to carry on its functions. In the process of reporting on EHA as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

3.1 Revenue

EHA 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 EHA expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when EHA enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the EHA to acquire or construct a recognisable non-financial asset that is to be controlled by the EHA. In this case, EHA recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
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 EHA's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

4.2 Other Financial Instruments

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 also form part of Note 8.

6 Property, Plant & Equipment

6.1 Initial Recognition

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by EHA for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 5. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.4 Depreciation of Non-Current Assets

Property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of EHA, best reflects the consumption of the service potential embodied in those assets.

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

Major depreciation periods for each class of asset are shown in Note 5. Depreciation periods for infrastructure assets have been estimated based on the best information available to EHA, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

6.5 Impairment

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

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

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 1 - Significant Accounting Policies

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

Borrowings are 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". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

9 Provisions

9.1 Employee Benefits

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

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

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

Superannuation:

EHA makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and EHA's involvement with the schemes are reported in Note 11.

10 Leases

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

EHA as a lessee

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 1 - Significant Accounting Policies

i) Right-of-use assets

EHA 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.

ii) Lease liabilities

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

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

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

12 GST Implications

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

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

13 New and amended standards and interpretations

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

Nil

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

Note 2 - INCOME

	Notes	2023 \$	2022 \$
COUNCIL CONTRIBUTIONS			
City of Burnside		494,233	448,572
Cambelltown City Council		453,186	478,298
City of Norwood, Payneham & St Peters		584,210	571,786
City of Prospect		214,740	225,897
Town of Walkerville		81,631	103,710
		<u>1,828,000</u>	<u>1,828,263</u>
STATUTORY CHARGES			
Inspection Fees: Food		107,990	91,848
Inspection Fees: Legionella		10,027	8,524
SRF Licences		1,630	2,145
Fines & expiation fees		16,379	8,874
		<u>136,026</u>	<u>111,391</u>
USER CHARGES			
Immunisation: Clinic Vaccines		86,207	68,441
Immunisation: Service Provision		152,625	69,000
Immunisation: Worksite Vaccines		96,177	73,044
Immunisation: Clinic Service Fee		1,640	1,050
Food Auditing		120,970	84,006
		<u>457,619</u>	<u>295,541</u>
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		15,866	4,320
		<u>15,866</u>	<u>4,320</u>
OTHER INCOME			
Motor Vehicle Reimbursements		4,357	2,992
Sundry		2,898	593
		<u>7,255</u>	<u>3,585</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Other grants, subsidies and contributions - Operating</i>			
Immunisation: School Programme		209,229	182,701
Immunisation: AIR		18,941	18,240
Immunisation: PHN Project		2,000	25,167
		<u>230,170</u>	<u>226,108</u>
		<u>230,170</u>	<u>226,108</u>
Sources of grants			
<i>Other</i>		230,170	226,108
		<u>230,170</u>	<u>226,108</u>

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

Note 3 - EXPENSE

	Notes	2023 \$	2022 \$
EMPLOYEE COSTS			
Salaries and Wages		1,580,063	1,510,095
Employee leave expense		54,041	18,047
Superannuation - defined contribution plan contributions	11	172,557	144,032
Superannuation - defined benefit plan contributions	11	20,103	16,909
Workers' Compensation Insurance		20,160	16,451
Other - Agency staff and Consultant Medical Officer		34,668	45,075
Total Operating Employee Costs		<u>1,881,592</u>	<u>1,750,609</u>
Total Number of Employees			
		18	18
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		8,800	8,300
Bad and Doubtful Debts			4,251
Governance expenses		16,038	10,437
Lease Expenses - short term leases	10	26,942	15,783
Subtotal - Prescribed Expenses		<u>51,780</u>	<u>38,771</u>
<u>Other Materials, Contracts & Expenses</u>			
Accounting		3,775	5,127
Contractors		28,290	23,154
Energy		7,182	8,868
Fringe benefits tax		14,480	14,272
Human resources		8,794	15,657
Income protection		31,047	25,692
Insurance		39,010	30,085
IT licencing & support		151,411	147,883
Legal Expenses		14,321	13,560
Motor vehicle expenses		25,465	19,895
Parts, accessories & consumables		105,347	94,211
Printing & stationery		24,387	17,660
Staff training		20,974	13,410
Sundry		22,759	22,327
Telephone		16,248	17,758
Work health & safety consultancy		5,997	8,347
Subtotal - Other Materials, Contracts & Expenses		<u>519,487</u>	<u>477,906</u>
		<u>571,267</u>	<u>516,677</u>

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

Note 3 - EXPENSE con't

	2023	2022
Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Buildings & Other Structures	27,394	23,642
Office Equipment, Furniture & Fittings	3,752	14,247
Right of Use Assets	<u>127,867</u>	<u>130,955</u>
	<u>159,013</u>	<u>168,844</u>
FINANCE COSTS		
Interest on Loans	(836)	5,532
Interest on Leases	<u>38,517</u>	<u>41,220</u>
	<u>37,681</u>	<u>46,752</u>

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

Note 4 - CURRENT ASSETS

	2023	2022
Notes	\$	\$
CASH & EQUIVALENT ASSETS		
Cash on Hand and at Bank	199,093	159,713
Deposits at Call	<u>445,676</u>	<u>481,170</u>
	<u>644,769</u>	<u>640,883</u>
TRADE & OTHER RECEIVABLES		
Accrued Revenues	1,729	369
Debtors - general	<u>270,172</u>	<u>230,711</u>
	<u>271,901</u>	<u>231,080</u>

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

Note 5 -PROPERTY, PLANT & EQUIPMENT (IPP&E)

Fair Value Level	2022 \$				2023 \$			
	Fair Value	Cost	Acc' Dep'h	Carrying Amount	Fair Value	Cost	Acc' Dep'h	Carrying Amount
Buildings & Other Structures	-	472,846	(259,254)	213,592	-	472,846	(286,648)	186,198
Office Equipment, Furniture & Fittings	-	268,730	(250,229)	18,501	-	281,287	(253,981)	27,306
Right of Use Assets	-	1,325,000	(342,844)	982,156	-	1,362,000	(470,711)	891,289
Total IPP&E	-	2,066,576	(852,327)	1,214,249	-	2,116,133	(1,011,340)	1,104,793
Comparatives	-	2,070,032	(769,318)	1,300,714	-	2,066,576	(852,327)	1,214,249

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 2023

Note 5 - PROPERTY, PLANT & EQUIPMENT

2022 \$	Carrying Amounts Movement During the Year \$										2023 \$
	Carrying Amount	Additions		Disposals	Dep'h	Impair't	Transfers		Net Reval'n	Carrying Amount	
		New / Upgrade	Renewals				In	Out			
213,592	-	-	-	-	(27,394)	-	-	-	-	-	186,198
18,501	-	12,557	-	-	(3,752)	-	-	-	-	-	27,306
982,156	-	37,000	-	-	(127,867)	-	-	-	-	-	891,289
1,214,249	-	49,557	-	-	(159,013)	-	-	-	-	-	1,104,793
1,300,714	-	82,379	-	-	(168,844)	-	-	-	-	-	1,214,249

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 2023

Note 6 - LIABILITIES

	Notes	2023		2022	
		Current	Non-current	Current	Non-current
		\$		\$	
TRADE & OTHER PAYABLES					
Goods & Services		60,791	-	75,708	-
Accrued expenses - employee entitlements		58,987	-	54,921	-
Accrued expenses - other		-	-	836	-
GST Payable		2,138	-	1,760	-
		<u>121,916</u>	<u>-</u>	<u>133,225</u>	<u>-</u>
BORROWINGS					
Loans		-	-	38,391	-
Leases Liabilities	10	111,865	881,032	102,403	961,297
		<u>111,865</u>	<u>881,032</u>	<u>140,794</u>	<u>961,297</u>
PROVISIONS					
LSL Employee entitlements (including oncosts)		136,974	44,614	165,971	9,860
AL Employee entitlements (including oncosts)		148,109	-	123,495	-
		<u>285,083</u>	<u>44,614</u>	<u>289,466</u>	<u>9,860</u>

Amounts included in provisions that are not expected to be settled within 12 months of reporting date.

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

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	2023	2022
		\$	\$
Total cash & equivalent assets	4	<u>644,769</u>	640,883
Balances per Cash Flow Statement		<u>644,769</u>	<u>640,883</u>

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

Net Surplus (Deficit)	25,383	(13,674)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	159,013	168,844
Net increase (decrease) in unpaid employee benefits	34,437	(13,947)
	<u>218,833</u>	<u>141,223</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(40,443)	(42,179)
Net increase (decrease) in trade & other payables	(15,753)	(47,061)
Net Cash provided by (or used in) operations	<u>162,637</u>	<u>51,983</u>

(c) Financing Arrangements

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

Corporate Credit Cards	5,000	5,000
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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 2023

Note 8 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits **Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned

Terms & conditions: Deposits are returning fixed interest rates of 4.3% (2022: 0.30%).

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Fees & other charges

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

Terms & conditions: Unsecured, and do not bear interest. Although EHA is not materially exposed to any individual debtor, credit risk exposure is concentrated within the EHA'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 EHA.

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, interest is charged as an expense using the effective interest rate

Carrying amount: approximates fair value.

Liabilities - Finance Leases

Accounting Policy: accounted for in accordance with AASB 16 as stated in Note 10

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

Note 8 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

	2023			Total Contractual Cash Flows	Carrying Values
	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years		
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	644,769	-	-	644,769	644,769
Receivables	273,003	-	-	273,003	271,901
Total	917,772	-	-	917,772	916,670
Financial Liabilities					
Payables	96,432	-	-	96,432	62,929
Lease Liabilities	111,865	464,492	576,357	1,152,714	992,897
Total	208,297	464,492	576,357	1,249,146	1,055,826
	2022			Total Contractual Cash Flows	Carrying Values
	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years		
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	640,883	-	-	640,883	640,883
Receivables	233,141	-	-	233,141	233,141
Total	874,024	-	-	874,024	874,024
Financial Liabilities					
Payables	77,861	-	-	77,861	77,861
Current Borrowings	38,391	-	-	38,391	38,391
Lease Liabilities	102,403	347,325	613,972	1,063,700	1,063,700
Total	218,655	347,325	613,972	1,179,952	1,179,952

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Fixed Interest Rates		-	4.75	122,523
		-		122,523

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

Note 8 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of EHA is the carrying amount, net of any impairment. All EHA investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the EHA's boundaries, and there is no material exposure to any individual debtor.

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

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

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. EHA 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 2023

Note 9 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of EHA prepared on a simplified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

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.

	2023	2022
	\$	\$
Income		
<i>Council Contributions</i>	1,828,000	1,828,263
<i>Statutory charges</i>	136,026	111,391
<i>User charges</i>	457,619	295,541
<i>Grants, subsidies and contributions - Operating</i>	230,170	226,108
<i>Investment income</i>	15,866	4,320
<i>Other income</i>	7,255	3,585
	2,674,936	2,469,208
Expenses		
<i>Employee costs</i>	(1,881,592)	(1,750,609)
<i>Materials, contracts and other expenses</i>	(571,267)	(516,677)
<i>Depreciation, amortisation and impairment</i>	(159,013)	(168,844)
<i>Finance costs</i>	(37,681)	(46,752)
	(2,649,553)	(2,482,882)
Operating Surplus / (Deficit)	25,383	(13,674)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(49,557)	(82,379)
Add back Depreciation, Amortisation and Impairment	159,013	168,844
	109,456	86,465
Annual Net Impact to Financing Activities	134,839	72,791

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

Note 10 - LEASES

EHA as a Lessee

Right of Use Assets

(include description of assets which are leased)

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

Right of Use Assets (Carrying Value)	Building & Other Structures	Motor Vehicles	Office Equipment	Total
At 1 July 2022	912,000	70,156	-	982,156
Additions	-	37,000	-	37,000
Depreciation Charge	(96,000)	(31,867)	-	(127,867)
At 30 June 2023	816,000	75,289	-	891,289

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

	2023
Opening Balance 1 July 2022	1,063,670
Additions	37,000
Payments	(107,773)
Closing Balance 30 June 2023	992,897
Current	111,865
Non Current	881,032

The maturity analysis of lease liabilities is included in Note 8.

EHA and its associated entities (the group) had total cash outflows for leases of \$146,321.

The following are amounts recognised on profit or loss:

Depreciation expense right of use assets	127,867
Interest expense on lease liabilities	38,517
Expenses relating to short term leases	26,942
Total amount recognised in profit and loss	193,326

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

Note 11 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.5% in 2022-23; 10% in 2021-22). No further liability accrues to EHA as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. EHA makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021-22) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

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

Note 12 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2023.

Note 13 - EVENTS OCCURRING AFTER BALANCE DATE

There are no events subsequent to 30 June 2023 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 2023

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:

	2023 \$	2022 \$
Salaries, allowances & other short term benefits	192,884	190,215
TOTAL	192,884	190,215

Amounts received from Related Parties during the financial year:

	2023 \$	2022 \$
City of Burnside	494,233	448,572
Cambelltown City Council	453,186	478,298
City of Norwood, Payneham & St Peters	584,210	571,786
City of Prospect	214,740	225,897
Town of Walkerville	81,631	103,710
TOTAL	1,828,000	1,828,263

Amounts paid to Related Parties during the financial year:

	2023 \$	2022 \$
City of Norwood, Payneham & St Peters	112,121	2,110,754
TOTAL	112,121	2,110,754

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

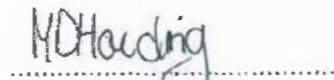
**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

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 2023, Bentleys SA Audit Partnership, Chartered Accountants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


Michael Livori
CHIEF EXECUTIVE OFFICER


Madeleine Harding
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 23/8/23




EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, 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: 20.7.2023



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Chris Cowley
CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE

Date: 12/07/2023



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, 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
CHIEF EXECUTIVE OFFICER
CITY OF NORWOOD BAYNEHAM & ST PETERS

Date: 11. 07. 2023.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Chris White
CHIEF EXECUTIVE OFFICER
CITY OF PROSPECT

Date: 11/7/23



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Scott Reardon
ACTING CHIEF EXECUTIVE OFFICER
CORPORATION OF THE TOWN OF WALKERVILLE

Date: 11/07/2023



Bentleys SA Audit Partnership

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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 2023, 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 22nd day of August 2023

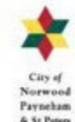


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-  Advisors
-  Accountants
-  Auditors



ANNUAL REPORT 2022-23



ERA WATER ANNUAL REPORT 2022-23

ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

We acknowledge that the land upon which ERA Water conducts its operations and meets is the traditional land of the Kurna People and that we respect their spiritual relationship with their country. We also acknowledge the Kurna people as the custodians of the Adelaide region and that their cultural and heritage beliefs are still as important to the Kurna people today. We pay respect to the cultural authority of Aboriginal people visiting or attending from other areas of South Australia and Australia.

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INDEPENDENT CHAIRPERSON'S REPORT

The 2022-23 financial year was a year of consolidation in ERA Water's third full year of operation. Experience with similar schemes indicates that they take 5-10 years to reach 'maturity' in their operations, as both customer demand and network capacity grows (source: Managed aquifer recharge schemes in the Adelaide Metropolitan Area, DEWNR SA 2017).

During the course of the year the Board sought external advice to identify evidence-based options to improve the scheme's performance, enhance water security and continue to provide benefits to the community. These options also included the potential for additional connections to new customers and leveraging off the updated Adelaide Plains Water Allocation Plan that now enables water allocation transfers to occur with other entities that access water from within the same fractured rock aquifer.

Taking a sustainable and long term approach to the range of options identified from this advice, the Board prioritised a number of projects to be pursued over the next few years which were reflected in the draft budget for 2023-2024. This draft budget was presented to Constituent Councils in April and May 2023, along with long-term 10 year modelling that highlighted the benefits of investing in these projects and in ERA Water. We are very thankful that the Constituent Councils approved this budget and are grateful for their continued support. We recognise the benefits that come with such a strong and collaborative relationship.

While the financial and operational stability of ERA Water remains a priority, it is also important to recognise the environmental and social dividends that the ERA Water scheme brings. To this end, in 2022-23, an additional 180ML were added to our water balance. Importantly, as at 30 June 2023, ERA Water had a water balance of over 705ML (or 282 Olympic sized swimming pools) that can be used for irrigating community spaces to keep them green, cool, useable and appealing.

The Board and I will continue to regularly monitor and work hard to improve the strategic, financial, operational and environmental performance of ERA Water.

I take this opportunity to thank the Board, in particular the outgoing members, former Walkerville Councillor MaryLou Bishop and former Norwood, Payneham & St Peters Councillor John Minney, for their commitment and contribution to ERA Water. It is also opportune for me to thank Mr Terry Sutcliffe for his dedication to the role of Acting General Manager between January 2022 and March 2023. Terry worked closely with the Board and other stakeholders over that time to oversee a number of changes that benefited the strategic, operational and governance performance of ERA Water.

JEFF TATE
ERA WATER INDEPENDENT CHAIRPERSON

GENERAL MANAGER'S REPORT

The 2022-2023 Financial Year has been focused on ensuring that ERA Water remains on a solid and sustainable foundation for the years ahead.

In order to improve financial sustainability, the Constituent Councils, and subsequently the Board, approved an initial capital injection for the 2022-2023 financial year. This provided greater certainty in meeting our debt repayment responsibilities and enabled options to be explored that could enhance the operations of the scheme and its performance.

The 2022-23 period completed the first full year of the ERA Water Strategic Plan 2022-25. To address one of the priority actions in the plan, in September 2022 the Board commissioned an external review, undertaken by WGA, that included a range of options and associated business cases. The review outcomes have now been used by the Board to prioritise projects in 2023-24 and beyond.

The ERA Water Managed Aquifer Recharge (MAR) scheme provides a sustainable source of irrigation water that reduces demand on potable water supplies, including the River Murray, and provides stored recycled water for use during drought conditions. This ensures that public spaces remain green, usable and of high amenity and biodiversity. This in turn has benefits in reducing heat island effects in comparison to dry reserve areas, especially in times of drought. There is also significant community benefit in having access to high quality and fit-for-purpose open spaces, including reserves and sports grounds.

The capacity of the ERA Water MAR scheme continued to grow in 2022-23. The volume of water harvested and injected into the aquifer increased, whereas the volume of extraction was lower than last year, largely due to a late start and early finish to the 2022-23 irrigation season. The volume of water injected to the aquifer increased by around 20% (from 274.5ML to 344.5ML). There has also been a significant increase in the water balance – the accumulated reserve of water held in the aquifer - from 525.3ML to 705.3ML. This water balance provides a buffer for times of drought where seasonal capacity to harvest stormwater for injection is exceeded by water demand for irrigation.

The regulatory environment continues to change with the introduction of the Adelaide Plains Water Allocation Plan. While this plan identifies risks, it also presents opportunities for ERA Water, as has been outlined in this report.

Overall, 2022-23 was a year of consolidation and creating a platform for further maturity of ERA Water's MAR scheme and business performance. I thank the outgoing Acting General Manager, Terry Sutcliffe, for his professional stewardship of ERA Water in his 14 months in the role and look forward to working with the Board into the future to continue delivering outcomes for ERA Water and its stakeholders.

ANDREW AITKEN
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 an outcome of the Waterproofing Eastern Adelaide Project (Project), funded by the Constituent Councils which were supported through funding from the Australian Government's National Urban Water & Desalination Plan and the Adelaide and Mount Lofty Ranges Natural Resources Management Board (now Green Adelaide Landscape Board).

ERA Water's current prime function is to manage a water recycling scheme that captures, treats and delivers stormwater for irrigation purposes to the Constituent Councils and other customers. By doing so, it makes a significant contribution to the protection of Adelaide's environment and 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 - a system of harvesting, treating and injecting the cleaned water into aquifers for later extraction and use for irrigation.

The scheme comprises two treatment sites (which were modelled to be capable of harvesting 600 ML of stormwater per annum and yielding for use 458 ML of water per annum) as well as 46km of distribution pipe network covering each of the three Constituent Council areas, plus a site in each of the City of Port Adelaide Enfield and the City of Campbelltown areas. The distribution network is designed to deliver water to Constituent Council reserves as well as to other potential customers in these areas and beyond (see page 13 showing a plan of the ERA Water network).

The ERA Water scheme was designed to ultimately produce 458 ML per annum of water for sale to customers of which a minimum of 204.7 ML per annum is committed to the three Constituent Councils. An additional 253.3 ML per annum is forecast to be sold to other customers when identified and to Constituent Councils as growth in their water demand occurs.

Noting the original ERA Water scheme modelled design objectives, operational experience indicates that the current scheme extent and capacity will not be able to achieve modelled outcomes. This is not unusual with MAR schemes, and is compounded in ERA Water's case by previous decisions to not proceed with some elements of the original scheme in the pursuit of cost savings (such as a second UV injection filter, balancing storage, and injection/extraction wells) limiting the capacity of the scheme.

Notwithstanding the scheme's current limitations, it has delivered significant community benefit through the capacity for it to provide a cost-effective water supply to maintain the high standard of public open space and playing fields. This has both on-going social and environmental benefits, which will be heightened during times of drought and constrained water supply from other sources by enabling these green spaces and associated biodiversity to be maintained to a consistently high standard.

CHARTER

The Charter for ERA Water was approved by the Minister for Local Government on 21 July 2015. The Charter sets out the responsibilities of ERA Water including its governance, financials and its responsibilities to the Constituent Councils. The Charter is due for review in 2023-24.

The Charter sets the Objects and Purposes of ERA Water to:

- implement, oversee and manage the Project
- develop, implement, oversee and manage practical solutions to provide water supply diversity within and outside the Region
- supply water to the Constituent Councils and other persons for irrigation purposes within and outside the Region except that priority shall be given to the supply of water for irrigation within the Region
- manage and oversee the distribution of water captured as part of the Project
- provide strategic direction for the Project
- fund, lease or own physical infrastructure required to undertake the Project
- meet all legislative requirements for the Subsidiary
- be responsible for the ongoing maintenance, replacement and other capital requirements of all physical infrastructure owned by the Subsidiary
- utilise proven water management planning principles and technologies
- manage, operate and control the necessary infrastructure for the Project
- maximise economic, environmental and social benefits to the community by developing and implementing innovative water management principles and techniques
- identify, develop and implement water recycling and supply opportunities for the Constituent Councils
- provide technical and other expert services and advice to the Constituent Councils in the area of water management and recycling including identifying emerging issues and opportunities
- represent the Constituent Councils and liaise with State government regarding the implementation or alteration of legislation in relation to water and licensing
- be financially self-sufficient as far as possible.

GOVERNANCE

BOARD OF MANAGEMENT

ERA Water is governed by a Board of Management comprising an Independent Chairperson and a representative from each Constituent Council. The Board held six (6) ordinary meetings and three (3) special meetings during the 2022-23 financial year. Please note that during the financial year, following the November 2022 Local Government elections, Cr Grant Piggott replaced Cr John Minney as the Board Member representing the City of Norwood, Payneham & St Peters and Cr Anthony Vanstone replaced Cr MaryLou Bishop as the Board Member representing the Corporation of the Town of Walkerville. The Chairperson and Board Member attendance for all meetings at which time they each held office are outlined below.

Member		
Independent Chairperson	Mr Jeff Tate	9 of 9 meetings
City of Burnside	Mr Chris Cowley (CEO)	9 of 9 meetings
City of Norwood, Payneham and St Peters	Cr John Minney	4 of 4 meetings
Corporation of the Town of Walkerville	Cr MaryLou Bishop	4 of 4 meetings
City of Norwood, Payneham and St Peters	Cr Grant Piggott	5 of 5 meetings
Corporation of the Town of Walkerville	Cr Anthony Vanstone	5 of 5 meetings

Regular Meetings of the Board were held on the following dates:

21 July 2022

15 September 2022

3 November 2022

25 January 2023

23 March 2023

18 May 2023

Special Meetings of the Board were held on the following dates:

5 September 2022

22 February 2023

28 June 2023

CONFIDENTIALITY

During the 2022-23 financial year, the Board considered reports of a confidential nature for six (6) separate agenda items at five (5) of its meetings where it was necessary to exclude the public from discussion. The table below identifies the grounds on which the Board made this determination.

Local Government Act 1999

Section	Description	No. times used
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;	1
90(3)(k)	tenders for the supply of goods, the provision of services or the carrying out of works;	
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)(k)	tenders for the supply of goods, the provision of services or the carrying out of works;	
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)(d)	commercial information of a confidential nature (not being a trade secret) the disclosure of which— (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest;	2

FREEDOM OF INFORMATION

No requests were received under the *Freedom of Information Act 1991* during the 2022-23 financial year.

STAFFING STRUCTURE

Terry Sutcliffe was appointed by the Board as Acting General Manager on 31 January 2021, and following his resignation, appointed Andrew Aitken as General Manager on 20 March 2023.

No additional staff were employed during the year.

SUPPORT FROM CONSTITUENT COUNCILS

The Town of Walkerville continued to provide ERA Water with Board and Audit Committee secretarial and executive support functions and services throughout the 2022-23 financial year.

The City of Burnside contributed the premises, and some administrative support, to conduct Audit Committee meetings.

The City of Norwood, Payneham & St Peters provided office accommodation as well as some IT and financial/bookkeeping support.

FINANCIAL MATTERS

2022-23 BUDGET and DRAFT LONG TERM FINANCIAL PLAN

The 2022-23 Budget was approved by the Constituent Councils, and subsequently approved by the Board, in accordance with the procedures and requirements under the ERA Water Charter. Earlier in the year, the Board workshopped a revised Draft Long Term Financial Plan and included some of its modelling in Draft FY 2023-24 Budget briefings to the Council Members, and some Audit and Risk Committee Members, of Constituent Councils.

The audited General Purpose Financial Statements form an attachment to the Annual Report.

AUDIT COMMITTEE

The ERA Water Audit Committee held three (3) meetings in the 2022-23 financial year. The work of the Committee over the past financial year has included:

- reviewing ERA Water's year to date management accounts and preliminary end of financial year financial statements
- reviewing and updating the Audit Committee Terms of Reference that was subsequently adopted by the Board in July 2022
- reviewing 2022-23 budget reviews
- reviewing the draft 2023-24 Budget
- providing recommendations on relevant policy, governance and finance related matters
- reviewing the risk register.

Regular Meetings of the Audit Committee were held on the following dates:

7 September 2022

16 November 2022

21 June 2023

Please note that during the financial year, Sandra Di Blasio replaced Brigitte O'Neil as the Independent Committee Member and Cr Harvey Jones replaced Cr Grant Piggott as Committee Member. Meeting attendance by the Independent Chairperson and Committee Members was as follows:

Member		
Independent Chairperson (Corporation of the Town of Walkerville nominee)	Mr Michael Parkinson	3 of 3 meetings
Independent Committee Member (City of Norwood, Payneham & St Peters nominee – to November 2022)	Ms Brigitte O'Neil	1 of 2 meetings
Committee Member (City of Burnside nominee – to November 2022)	Cr Grant Piggott	1 of 2 meetings
Independent Committee Member (City of Norwood, Payneham & St Peters nominee – post November 2022)	Ms Sandra Di Blasio	1 of 1 meeting
Committee Member (City of Burnside nominee – post November 2022)	Cr Harvey Jones	1 of 1 meeting

FINANCIAL STATEMENTS

The Audited Financial Statements for the year ending the 30 June 2023 are provided as an attachment to the Annual Report and show an Operating Deficit of \$658,658 (2021-22 \$642,529) and Total Council Equity of \$4,851,192 (2021-22 \$4,909,850).

Total income was \$961,455 (2021-22 \$747,963) and total expenses \$1,620,113 (2021-22 \$1,390,492).

FINANCIAL MANAGEMENT SUPPORT

BRM Advisory continued to provide financial management support to the Board and General Manager.

OPERATIONS AND MAINTENANCE

Operational management of the ERA Water network has been undertaken by Mark Millington as external operations contractor since November 2020. Engineering consultants WGA continue to provide advice and operational support, including that related to licence compliance reporting.

At the end of the financial year 344.5ML from the scheme’s two harvesting sites in Third Creek and Fourth Creek had been treated to the required standard and injected into the aquifer, and 164.5ML had been extracted from the aquifer for distribution to the Constituent Councils and third parties for irrigation.

In addition, as the amount of water injected into the aquifer has been greater than the amount extracted since the start of the scheme, and the Department of Environment and Water determined not to account for extraction during the 2021-22 year whilst the new Adelaide Plains Water Allocation Plan was being introduced, a total of 705.3ML of water has now been ‘banked’ as the scheme’s water balance. The water balance can be drawn down in drought years when extraction is likely to exceed injection.

Above average rainfall conditions assisted harvesting and injection capacity. In addition to total rainfall in any year, the ability to harvest and treat stormwater is impacted by the type of rain event. The ideal conditions for harvesting is for the catchment to get saturated by mid-June followed by regular low intensity rainfall in winter and spring. This ensures a steady flow of relatively clean water which is suitable for harvesting and injecting into the aquifer.

Maintenance requirements included a pipe repair where a coupler required replacement, general pump and control system repairs and some initial cleaning of wetland biofilters. The ERA Water MAR scheme continues to require active monitoring and management by the Operations Contractor to optimise the performance of the scheme.

INJECTION AND EXTRACTION DATA

YEAR	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Ext. (ML)	0.0	3.9	19.1	83.6	186.3	218.1	164.5
Inj. (ML)	0.0	5.6	97.3	237.9	203.0	274.5	344.5
Water Balance (ML)	0.0	1.6	79.8	234.0	250.8	525.3	705.3

**21/22 WB excludes Extraction volume - per DEW*

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.

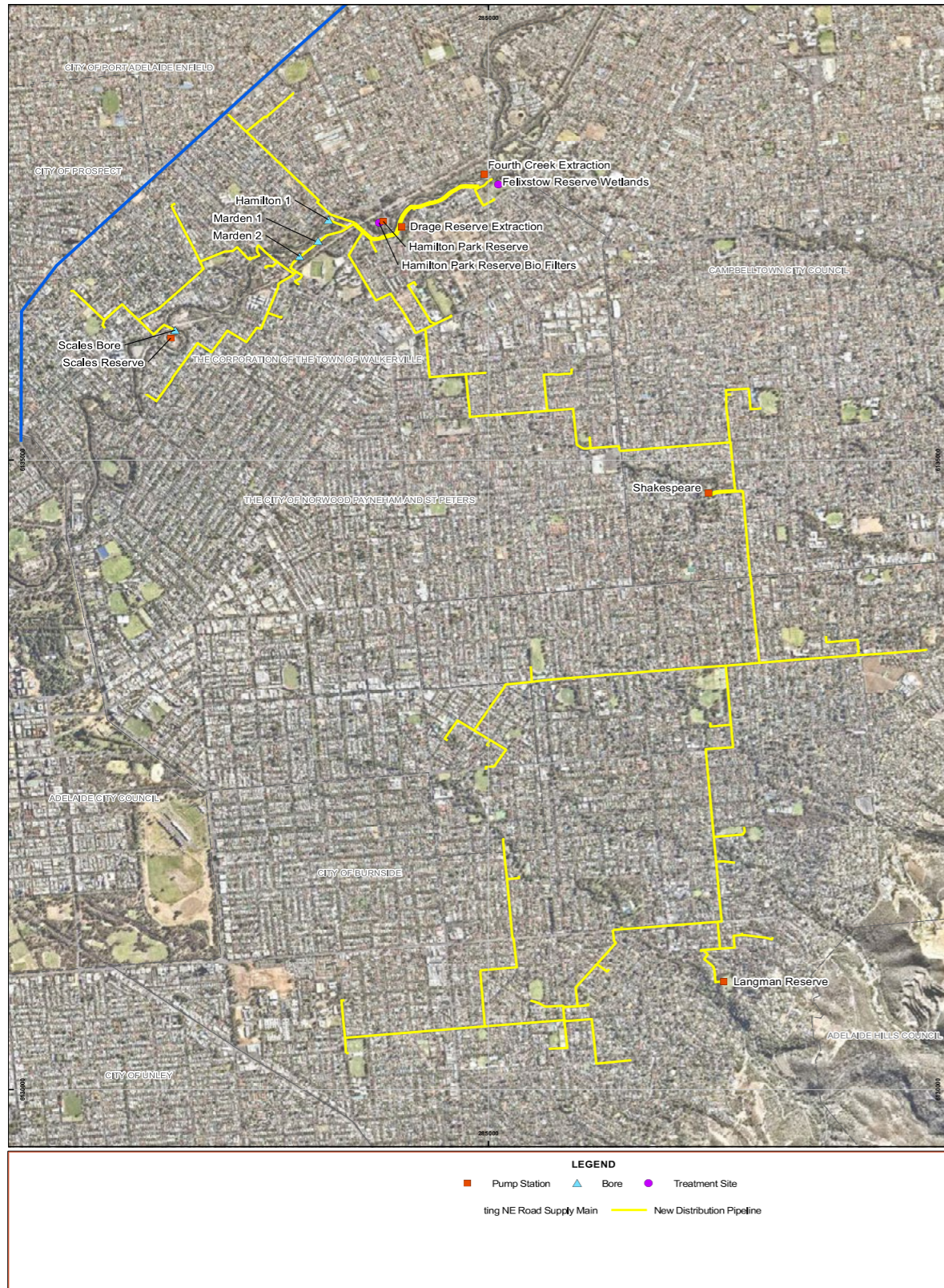
The EPA Licence is to discharge stormwater to underground aquifers. There are a number of conditions attached to the licence including specifying criteria for water quality that have to be monitored on a continuous basis and have to be met to enable water to be injected into the aquifer. It also requires ERA Water to have a Managed Aquifer Recharge Risk Management Monitoring Plan (MARRMMP) which details among other things the sampling and testing regime for water quality monitoring and reporting requirements regarding injection and extraction data as well as annual reporting requirements. The MARRMMP submitted for 2022-23 did not identify any breaches of water quality requirements through regular water quality monitoring undertaken, with water quality within the specified criteria for turbidity, electrical conductivity, and pH.

The ESCOSA Licence is a Water Industry Licence and is issued subject to a number of conditions including compliance with laws and industry codes and reporting to ESCOSA on compliance.

The Authorisation from DEW is to be able to take water from the Central Adelaide Prescribed Wells Area. The amount of water able to be taken is dependent on volume of water recharged over the life of the scheme minus any volume that was extracted during those years, or the authorised annual volumetric limit of 500ML (whichever is the lesser).

The permits from the Green Adelaide Landscape Board are for Water Affecting Activity and enabled ERA Water to construct infrastructure on Third and Fourth Creeks to enable water to be harvested to inject into the aquifer. The permits were issued with a number of conditions primarily to ensure there are no adverse environmental impacts.

DISTRIBUTION NETWORK FOR ERA WATER SCHEME



ERA Water Regional Subsidiary

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023

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 2023

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ERA Water Regional Subsidiary

General Purpose Financial Statements for the year ended 30 June 2023

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 2023 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.



Andrew Aitken
General Manager



Jeff Tate
Independent Chairperson

Date: 21 SEPTEMBER 2023

ERA Water Regional Subsidiary

Statement of Comprehensive Income for the year ended 30 June 2023

\$	Notes	2023	2022
Income			
User Charges	2a	883,232	731,967
Investment Income	2b	34,004	15,996
Other Income	2c	44,218	-
Total Income		961,455	747,963
Expenses			
Employee Costs	3a	117,121	103,544
Materials, Contracts & Other Expenses	3b	589,309	489,142
Depreciation, Amortisation & Impairment	3c	470,210	468,775
Finance Costs	3d	443,473	329,031
Total Expenses		1,620,113	1,390,492
Operating Surplus / (Deficit)		(658,658)	(642,529)
Amounts Received Specifically for New or Upgraded Assets		-	-
Net Surplus / (Deficit)		(658,658)	(642,529)
Total Comprehensive Income		(658,658)	(642,529)

ERA Water Regional Subsidiary

Statement of Financial Position for the year ended 30 June 2023

\$	Notes	2023	2022
ASSETS			
Current Assets			
Cash and Cash Equivalents	4a	4,284	175,282
Trade & Other Receivables	4b	82,525	59,649
Prepayments		1,662	8,227
Subtotal		88,471	243,158
Total Current Assets		88,471	243,158
Non-Current Assets			
Other Non-Current Assets	5	19,686,494	20,141,187
Total Non-Current Assets		19,686,494	20,141,187
TOTAL ASSETS		19,774,965	20,384,345
LIABILITIES			
Current Liabilities			
Trade & Other Payables	6a	205,191	173,918
Provisions	6c	2,501	577
Subtotal		207,692	174,495
Total Current Liabilities		207,692	174,495
Non-Current Liabilities			
Borrowings	6b	14,716,081	15,300,000
Total Non-Current Liabilities		14,716,081	15,300,000
TOTAL LIABILITIES		14,923,773	15,474,495
Net Assets		4,851,192	4,909,850
EQUITY			
Accumulated Surplus		4,251,192	4,909,850
Capital Contributed - Constituent Councils		600,000	-
Total Council Equity		4,851,192	4,909,850

ERA Water Regional Subsidiary

Statement of Changes in Equity
for the year ended 30 June 2023

\$	Notes	Accumulated Surplus	Asset Revaluation Reserve	Capital Contributed	Total Equity
2023					
Balance at the end of previous reporting period		4,909,850	-	-	4,909,850
Restated Opening Balance		4,909,850	-	-	4,909,850
Contributed / (Reduction) in Equity		-	-	600,000	600,000
a. Net Surplus / (Deficit) for Year		(658,658)	-	-	(658,658)
b. Other Comprehensive Income		-	-	-	-
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		(658,658)	-	-	(658,658)
c. Transfers between Reserves		-	-	-	-
Balance at the end of period		4,251,192	-	600,000	4,851,192

\$	Notes	Accumulated Surplus	Asset Revaluation Reserve	Capital Contributed	Total Equity
2022					
Balance at the end of previous reporting period		5,552,379	-	-	5,552,379
Restated Opening Balance		5,552,379	-	-	5,552,379
a. Net Surplus / (Deficit) for Year		(642,529)	-	-	(642,529)
b. Other Comprehensive Income		-	-	-	-
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		(642,529)	-	-	(642,529)
c. Transfers between Reserves		-	-	-	-
Balance at the end of period		4,909,850	-	-	4,909,850

ERA Water Regional Subsidiary

Statement of Cash Flows
for the year ended 30 June 2023

\$	Notes	2023	2022
Cash Flows from Operating Activities			
Receipts			
User Charges		860,379	712,070
Investment Receipts		33,983	14,571
Reimbursements		-	2,225
Other Receipts		44,217	-
Payments			
Payments to Employees		(115,197)	(106,242)
Payments for Materials, Contracts & Other Expenses		(586,987)	(431,324)
Finance Payments		(407,957)	(329,031)
Net Cash provided by (or used in) Operating Activities		(171,562)	(137,731)
Cash Flows from Investing Activities			
Receipts			
Amounts Received Specifically for New/Upgraded Assets			
Payments			
Expenditure on New/Upgraded Assets		(15,517)	(44,691)
Net Cash provided by (or used in) Investing Activities	7	(15,517)	(44,691)
Cash Flows from Financing Activities			
Receipts			
Proceeds from Borrowings		-	251,498
Contributions from Constituent Councils		600,000	-
Payments			
Repayments of Borrowings		(583,919)	-
Net Cash provided by (or used in) Financing Activities		16,081	251,498
Net Increase (Decrease) in Cash Held		(170,998)	69,077
plus: Cash & Cash Equivalents at beginning of period	7	175,282	106,205
Cash & Cash Equivalents at end of period	7	4,284	175,282
Total Cash, Cash Equivalents & Investments		4,284	175,282

ERA Water Regional Subsidiary

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

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 2023

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 FY2023 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 Constituent Councils to meet all of its financial obligations and accordingly has prepared their financials on a going concern basis.

1.3 Historical Cost Convention

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

1.4 Critical Accounting Estimates

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

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

1.5 Economic Dependency

Per Section 5.2 of the Authority's Charter, there may be a requirement for additional financial contributions to be made by Constituent Councils if there is insufficient working capital available to meet ERA Water's financial obligations into the future. The Authority may be reliant on this additional financial support being provided to enable it to continue to operate on a going concern basis.

1.6 Rounding

All amounts in the financial statements have been rounded to the nearest Dollar.

2 The Local Government Reporting Entity

ERA Water is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 175 The Parade, Norwood SA 5067.

3 Income Recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when ERA Water obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes.

4 Cash, Cash Equivalents and other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 8.

ERA Water Regional Subsidiary

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

Note 1. Summary of Significant Accounting Policies (continued)

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

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. No capitalisation threshold is applied to the acquisition of land or interests in land.

5.3 Depreciation of Non-Current Assets

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

5.4 Impairment

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

5.5 Borrowing Costs

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

5.6 Connection Costs

In previous reporting periods, expenditure relating to direct connections to a number of reserves was expensed on the basis that the infrastructure for the most part sits on customer land. Despite connection infrastructure sitting on customer land, ERA Water has certain responsibilities in relation to the future upkeep, maintenance and renewal of connection infrastructure. Accordingly, there is an argument that costs which were expensed in previous reporting periods should have been capitalised.

During FY2024, ERA Water will undertake a review of previously expensed connection costs to determine if they meet the definition of an asset and to consider whether or not they should be retrospectively capitalised.

6 Payables

6.1 Goods & Services

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

6.2 Payments Received in Advance & Deposits

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

7 Borrowings

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

In line with AASB 101, the disclosure of all CAD facility loan balances in the current financial year and comparative figures were reclassified from current liabilities to non-current liabilities as there is no expectation these facilities will be repaid in the next 12 months.

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

ERA Water Regional Subsidiary

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

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.

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. Significant uncertainty exists in the estimation of the future restoration and/or closure costs and accordingly, no provisions for such costs have been made at this time.

11 Construction Contracts

Construction works undertaken by ERA Water for third parties are generally on an agency basis where the third party reimburses ERA Water for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

12 GST Implications

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

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

13 New accounting standards and UIG interpretations

In the current year, ERA Water reviewed all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period and have found none requiring adoption. ERA Water has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

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

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

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

14 Comparative Figures

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

15 Disclaimer

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

ERA Water Regional Subsidiary

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

Note 2. Income

\$	Notes	2023	2022
(a). User Charges			
Water Sales including annual supply charges		883,232	731,967
Total User Charges		883,232	731,967
(b). Investment Income			
Interest Income		202	77
LGFA distribution		33,802	15,919
Total Investment Income		34,004	15,996
(c). Other Income			
Insurance Claim		44,219	-
Total Other Income		44,219	-

Note 3. Expenses

(a). Employee Costs

Salaries and Wages		103,069	93,574
Movement in Leave Provision		1,924	(654)
Superannuation		12,128	10,624
Total Operating Employee Costs		117,121	103,544

(b). Materials, Contracts and Other Expenses

Auditor's Remuneration			
- Auditing the Financial Reports		6,825	6,363
Electricity		143,871	102,981
Insurance		51,730	40,524
Maintenance and Repairs		197,088	224,885
Professional Services		136,044	72,546
Other		53,751	41,843
Total Materials, Contracts and Other Expenses		589,309	489,142

(c). Depreciation, Amortisation and Impairment

Depreciation		470,210	468,775
Total Depreciation, Amortisation and Impairment		470,210	468,775

(d). Finance Costs

Interest Expense		443,473	329,031
Total Finance Costs		443,473	329,031

ERA Water Regional Subsidiary

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

\$	Notes	2023	2022
Note 4. Current Assets			
(a). Cash & Cash Equivalents			
Cash at Bank		2,341	145,129
Local Government Finance Authority		1,943	30,153
Total Cash & Cash Equivalents		4,284	175,282
(b). Trade & Other Receivables			
Trade debtors		41,485	43,116
GST Receivable		41,040	16,533
Subtotal		82,525	59,649
Total Trade & Other Receivables		82,525	59,649

Note 5. Non-Current Assets

	Asset Movements during the Reporting Period					as at 30/6/2023				
	Cost	Acc. Dep'n	Written Down Value	New / Upgrade	Depreciation	Cost	Acc. Dep'n	Written Down Value		
Civil Assets	13,352,019	774,739	12,577,280	15,517	220,408	13,367,536	995,147	12,372,389		
Electronic Assets	1,316,245	155,438	1,160,807	-	43,378	1,316,245	198,816	1,117,429		
Instrumentation & Control Assets	304,960	59,282	245,678	-	20,331	304,960	79,613	225,347		
Mechanical Assets	2,275,090	405,651	1,869,439	-	113,755	2,275,090	519,406	1,755,684		
Sunk Construction Costs	4,346,233	222,486	4,123,748	-	62,089	4,346,233	284,575	4,061,658		
Information Technology	1,454	705	748	-	291	1,454	996	458		
Water Treatment Equipment	199,170	35,683	163,487	-	9,958	199,170	45,641	153,529		
Total Infrastructure, Property, Plant & Equipment	21,795,171	1,653,984	20,141,187	15,517	470,210	21,810,688	2,124,194	19,686,494		
Comparatives	21,758,509	1,185,209	20,573,300	36,662	468,775	21,795,171	1,653,984	20,141,187		

ERA Water Regional Subsidiary

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

Note 6. Liabilities

\$	Notes	2023		2022	
		Current	Non Current	Current	Non Current
(a). Trade and Other Payables					
Trade and Other Payables		32,123	-	78,137	-
Accrued Expenses - Finance Costs		123,178	-	87,662	-
Accrued Expenses - Other		18,662	-	6,325	-
Accrued Expenses - Employment liabilities		31,228	-	1,794	-
Total Trade and Other Payables		205,190	-	173,918	-

(b). Borrowings

Loans	-	14,716,081	-	15,300,000
Total Borrowings	-	14,716,081	-	15,300,000

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

	2023	2022
LGFA Cash Advance Debenture Facility	14,716,081	15,300,000
Undrawn balance	583,919	-

ERA's Maturity Date on current CAD facilities held is as follows:

Deal	Settlement	End Date
ERA Water CA 2 Cash Advance	1,000,000	15/03/2033
ERA 3 CAD	2,300,000	17/06/2034
ERA CAD	12,000,000	15/12/2031

Note: ERA Water has agreed to a recapitalisation proposal which has resulted in an equity injection of \$600,000 from Constituent Councils to ensure that ERA Water has sufficient capital to meet its future liabilities, at least for a further 12 months.

(c). Provisions

Employee Entitlements	2,501	-	577	-
Total Provisions	2,501	-	577	-

ERA Water Regional Subsidiary

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

Note 7. Reconciliation to Statement of Cash Flows

\$	2023	2022
(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	4,284	175,282
Balances per Statement of Cash Flows	4,284	175,282
(b). Reconciliation of Change in Net Assets to Cash from Investing Activities		
Net Surplus/(Deficit)	(658,658)	(642,529)
Non-Cash Items in Income Statements		
Depreciation, Amortisation & Impairment	470,210	468,775
Net increase (decrease) in unpaid employee benefits	1,924	(653)
Non Cash Asset acquisitions	-	8,026
	(186,523)	(166,381)
Add (Less): Changes in Net Current Assets		
Net (Increase)/Decrease in Receivables	(22,876)	5,848
Net (Increase)/Decrease in Other Current Assets	6,565	(352)
Net Increase/(Decrease) in Trade & Other Payables	31,273	23,154
Net Cash provided by (or used in) operations	(171,562)	(137,731)

ERA Water Regional Subsidiary

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

Note 8. Financial Instruments

Recognised Financial instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.</p> <p>Rates: All deposits are at call earning rates of between 1.05% and 4.30% as at 30 June 2023 (1.05% as at 30 June 2022).</p> <p>Carrying Amount: Approximates fair value due to the short term to maturity.</p>
Receivables	<p>Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost.</p> <p>Terms & Conditions: Unsecured, and do not bear interest. At the balance date, ERA Water is not materially exposed to any individual debtor.</p> <p>Carrying Amount: Approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to ERA Water.</p> <p>Terms & Conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying Amount: Approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.</p> <p>Terms and conditions Interest is charged at a range of both fixed and variable rates ranging from 1.66% to 6.05% as at 30 June 2023 (1.66% to 2.8% as at 30 June 2022)</p> <p>Carrying Amount: Approximates fair value.</p>

ERA Water Regional Subsidiary

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

Note 8. Financial Instruments

	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2023					
Financial Assets					
Cash & Equivalents	4,284	-	-	4,284	4,284
Receivables	82,525	-	-	82,525	82,525
Total Financial Assets	86,809	-	-	86,809	86,809
Financial Liabilities					
Trade and other payables	205,191	-	-	205,191	205,191
Non-Current Borrowings	-	-	14,716,081	14,716,081	14,716,081
Total Financial Liabilities	205,191	-	14,716,081	14,921,272	14,921,272

	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2022					
Financial Assets					
Cash & Equivalents	175,282	-	-	175,282	175,282
Receivables	59,649	-	-	59,649	59,649
Total Financial Assets	234,931	-	-	234,931	234,931
Financial Liabilities					
Payables	172,124	-	-	172,124	172,124
Non-Current Borrowings	-	-	15,300,000	15,300,000	15,300,000
Total Financial Liabilities	172,124	-	15,300,000	15,472,124	15,472,124

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

	30 June 2023		30 June 2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	3.49%	14,716,081	2.46%	15,300,000
		14,716,081		15,300,000

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 2023

Note 9. Uniform Presentation of Finances

	2023	2022
--	------	------

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.

	2023	2022
Income		
User Charges	883,232	731,967
Investment Income	34,004	15,996
Other Income	44,219	-
	961,455	747,963

	2023	2022
Expenses		
Employee Costs	117,121	103,544
Materials, Contracts & Other Expenses	589,309	489,142
Depreciation, Amortisation & Impairment	470,210	468,775
Finance Costs	443,473	329,031
	1,620,113	1,390,492

Operating Surplus / (Deficit) **(658,658)** **(642,529)**

less Net Outlays on Existing Assets

Capital Expenditure on Renewal and Replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	470,210	468,775
Proceeds from Sale of Replaced Assets	-	-
Subtotal	470,210	468,775

less Net Outlays on New and Upgraded Assets

Capital Expenditure on New and Upgraded Assets	(15,517)	(44,691)
Amounts Received Specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	-	-
Subtotal	(15,517)	44,691

Net Lending / (Borrowing) for Financial Year **(203,965)** **(218,445)**

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 2023, 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 [insert date].

ERA Water is unaware of any material or significant "non adjusting events" that should be disclosed.

ERA Water Regional Subsidiary

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

Note 12. Expenditure Commitments

Capital Commitments

No known capital commitments exist at the balance date.

Other Expenditure Commitments

ERA Water has contracts in place with 3rd party contractors for business as usual operations and maintenance services.

Note 13. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

At the Balance Date, the Key Management Personnel of the Authority include Andrew Aitken (current Acting General Manager), Terry Sutcliffe (former Acting General Manager) and the members of the ERA Water Board including:

- Jeff Tate (Chairperson)
- Mark Piggott (Councillor - City of Norwood, Payneham and St Peters)
- Anthony Vanstone (Councillor - Corporation of the Town of Walkerville)
- Chris Cowley (CEO - City of Burnside)

General Manager(s)

-Terry Sutcliffe

-Andrew Aitken (Current)

In all, six persons were paid a total of \$125,891.50 of remuneration for services provided to ERA Water.

Key Management Personal Remuneration	2023	2022
Salaries, allowances & other short term benefits	\$ 125,891.50	\$ 115,554
Post- employment benefits	\$ -	\$ -
Long-term benefits	\$ -	\$ -
Termination benefits	\$ -	\$ -
TOTAL	\$ 125,891.50	\$ 115,554

Transactions with related parties:

The related parties disclosed below are equity owners of the Authority and are referred to as Constituent Councils. Constituent Councils have representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No single Constituent Council individually has control of ERA Water.

Amounts received from related parties:

Town of Walkerville provided ERA Water with Board and Audit Committee secretarial support and a location to hold ERA Water board meetings.

City of Norwood Payneham & St Peters provided furnished office accommodation for ERA Water General Manager for the whole of the financial year and funded part of the cost of bookkeeping and financial management support provided to ERA Water by a third party.

There are no invoices that remain payable by related parties outside of ordinary trading terms.

Related Party	Sale of Water	Outstanding from Related Parties	Description of Services Provided
Town of Walkerville	\$ 44,740.30	\$ 2,265.60	Water Sales
City of Norwood, Payneham and St Peters	\$ 114,334.08	\$ 5,380.90	Water Sales
City of Burnside	\$ 289,321.98	\$ 6,513.60	Water Sales
TOTAL	\$ 448,396.36	\$ 14,160.10	



ERA WATER REGIONAL SUBSIDIARY

GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2023


CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of ERA Water Regional Subsidiary for the year ended 30 June 2023, the Subsidiary's Auditor, Dean & Newbery Pty Ltd, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


Michael Parkinson
ERA Water Audit Committee Chairperson

Date: 16 Aug 2023


Andrew Aitken
ERA Water General Manager

Date: 16 August 2023

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

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



JIM KEOGH
DIRECTOR

Signed on the 7th day of September 2023,
at 214 Melbourne Street, North Adelaide, South Australia 5006

ERA WATER REGIONAL SUBSIDIARY

**GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of ERA Water Regional Subsidiary for the year ended 30 June 2023, the Subsidiary's Auditor, Dean & Newbery Pty Ltd, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Chris Cowley
CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE

Date: 15 August 2023




ERA WATER REGIONAL SUBSIDIARY

**GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of ERA Water Regional Subsidiary for the year ended 30 June 2023, the Subsidiary's Auditor, Dean & Newbery Pty Ltd, 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: 15. 08. 2023.



ERA WATER REGIONAL SUBSIDIARY

**GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of ERA Water Regional Subsidiary for the year ended 30 June 2023, the Subsidiary's Auditor, Dean & Newbery Pty Ltd, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


.....
Scott Reardon
ACTING CHIEF EXECUTIVE OFFICER
TOWN OF WALKERVILLE
Date: 15/08/2023

HIGHBURY LANDFILL AUTHORITY

ANNUAL REPORT 2022 / 2023

GOVERNANCE AND ADMINISTRATION

BOARD AND AUDIT COMMITTEE MEMBERS

BURNSIDE

Mr. Chris Cowley
(Board Member)

NORWOOD, PAYNEHAM & ST PETERS

Cr Grant Piggott
(Board Member)

WALKERVILLE

Mr. James Kelly
(Board Member and Chair)

INDEPENDENT AND PRE-SIDING MEMBER AUDIT COMMITTEE

Corinne Garrett

Norwood Payneham and St Peters Council appointed Cr Grant Piggott to replace Cr John Minney on the Board and Audit Committee of the Highbury Landfill Authority (HLA) during the year. TJH Management Services Pty Ltd continued to provide administration and management services to HLA.

The Board of HLA extend their appreciation for the years of service John has given to Local Government and especially in his role as a long standing Board Member and Chair of the Authority.

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 volume and quality continues to degrade and Ennovo was awarded a three year contract 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 13 years into the post



Re-vegetated Landfill

closure management period. The provision in the accounts is a net present value (NPV) calculation of the future cash outflows to manage the remaining 12 years.

An internal review of the provision calculation was undertaken this year by management and the cashflow assumptions were considered appropriate. The inflation rate was increased inline with the RBA projections and the interest rates revised to match future predicted Commonwealth bond rates. These revised rates in the provision calculation has had a material impact on the balance sheet.



Landfill gas remote boundary monitoring bore

SPECIAL POINTS OF INTEREST:

- The Risk Management Plan continued to be the measure of how the site was managed during the year.
- The board has noted that the HLA will need to provide carbon emission data to Member Councils to conform to the new accounting standards for carbon to be introduced in 26/27 financial year.
- Dean Newberry is the Authority's Auditor to the 24/25 financial year.

C/- PO Box 289, Brooklyn Park, SA 5032 Email: trevor@tjms.com.au

ANNUAL REPORT 2022 / 2023

CLOSURE & POST-CLOSURE MANAGEMENT

The site 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.

Ennovo has been awarded a new 3 year contract to manage the landfill gas and the HLA Board has approved an upgrade to the Lo-Cal flare that will increase its life for a further 5-7 years.



Lo-Cal Flare

FINANCIAL SUMMARY FOR THE YEAR ENDING 30 JUNE 2023

	Income Statement as at 30 June 2023		Statement of Financial Position as at 30 June 2023	
	2023	2022	2023	2022
	\$	\$	\$	\$
INCOME			CURRENT ASSETS	
Interest Received	378	199	Cash & Cash Equivalents	141,933
Sundry Income	20,328	20,454	Trade & Other Receivables	25,778
Highbury Landfill Provision	-	457,724		
TOTAL INCOME	20,706	478,377	Total Current Assets	167,711
			NON-CURRENT ASSETS	
EXPENSES			Infrastructure, Property, Plant	85,859
Materials, contracts & other expenses	3,300	3,000		
Depreciation, amortisation & impairment	25,218	25,218	Total Non-Current Assets	85,859
Finance Payments	4,503	5,514	TOTAL ASSETS	253,570
Highbury Closure Provision	328,520	0	CURRENT LIABILITIES	
TOTAL EXPENSES	361,541	33,732	Trade and Other Payables	36,138
			Borrowings	28,597
OPERATING SURPLUS/ (DEFICIT)	(340,835)	444,645	Provisions	345,202
			Total Current Liabilities	409,937
TOTAL COMPREHENSIVE INCOME	(340,835)	448,827	NON-CURRENT LIABILITIES	
			Borrowings	76,317
			Provisions	2,146,621
			Total Non-Current Liabilities	2,222,938
			TOTAL LIABILITIES	2,632,875
			NET ASSETS	(2,379,305)
			EQUITY	
			Accumulated Deficit	(2,379,305)
			TOTAL EQUITY	(2,379,305)



Leachate Pond Highbury Landfill

AERIAL MAP OF LANDFILL GAS MONITORING LOCATIONS FOR THE Highbury Landfill to monitor compliance with the Risk Management Plan for the site.



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 monthly during the year
- Ennovo extract landfill gas from approximately 80 extraction bores located over the site and flare the landfill gas to reduce the carbon footprint.
- The landfill gas quality and quantity is declining and a modification to the existing flare will allow its continued operation for a further 6-7 years..
- The ongoing flaring of the landfill gas ensures that the gas is controlled from the site to comply with the risk management plan.
- The Landfill gas extraction infrastructure will also be upgrade in the 23/24 year to enhance the performance of the gas field.

Highbury Landfill Authority

General Purpose Financial Reports for the year ended 30 June 2023

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Highbury Landfill Authority

**Annual Financial Statements
for the year ended 30 June 2023**

Certification of Financial Statements

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.


Trevor Hockley
Executive Officer


James Kelly
Chairperson

Date: 17 August 2023

**Highbury Landfill Authority
Statement of Comprehensive Income
for the year ended 30 June 2023**

	Notes	2023 \$	2022 \$
INCOME			
Interest Received	2	-	-
Sundry Income	2	20,328	20,454
LGFA Investment Income	2	378	199
Highbury Closure Provision	2	-	457,724
Total Income		20,706	478,377
EXPENSES			
Materials, contracts & other expenses	3	3,300	3,000
Depreciation, amortisation & impairment	3	25,218	25,218
Finance Payments		4,503	5,514
Highbury Closure Provision	3	328,520	-
Total Expenses		361,541	33,732
OPERATING SURPLUS / (DEFICIT)		(340,835)	444,645
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(340,835)	444,645

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

HIGHBURY LANDFILL AUTHORITY
STATEMENT OF FINANCIAL POSITION
as at 30 June 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	141,933	216,772
Trade & other receivables	4	25,778	25,031
Total Current Assets		<u>167,711</u>	<u>241,803</u>
Non-current Assets			
Infrastructure, property, plant & equipment	5	85,859	111,077
Total Non-current Assets		<u>85,859</u>	<u>111,077</u>
Total Assets		<u>253,570</u>	<u>352,880</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	6	36,138	111,385
Borrowings	6	28,597	27,554
Provisions	6	345,202	204,952
Total Current Liabilities		<u>409,937</u>	<u>343,891</u>
Non-current Liabilities			
Borrowings	6	76,317	104,913
Provisions	6	2,146,621	2,142,546
Total Non-current Liabilities		<u>2,222,938</u>	<u>2,247,459</u>
Total Liabilities		<u>2,632,875</u>	<u>2,591,350</u>
NET ASSETS		<u>(2,379,305)</u>	<u>(2,238,470)</u>
EQUITY			
Accumulated Surplus		(2,379,305)	(2,238,470)
TOTAL EQUITY		<u>(2,379,305)</u>	<u>(2,238,470)</u>

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 2023

	Notes	2023 \$	2022 \$
2023			
Balance at end of previous reporting period		(2,238,470)	(2,238,470)
Net Surplus / (Deficit) for Year		(340,835)	(340,835)
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
Balance at end of period		<u>(2,379,305)</u>	<u>(2,379,305)</u>
2022			
Balance at end of previous reporting period		(2,883,115)	(2,883,115)
Net Surplus / (Deficit) for Year		444,645	444,645
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
Balance at end of period		<u>(2,238,470)</u>	<u>(2,238,470)</u>

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 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Operating Receipts		40,840	35,358
Investment receipts		378	199
<u>Payments</u>			
Operating Payments to Suppliers		(203,079)	(184,063)
Finance payments		(4,712)	(5,716)
Net Cash provided by (or used in) Operating Activities	7	(166,573)	(154,222)
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Net Cash provided by (or used in) Investing Activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Member Council Contributions		119,286	289,465
Proceeds from borrowings		-	-
<u>Payments</u>			
Repayments of borrowings		(27,552)	(26,549)
Net Cash provided by (or used in) Financing Activities		91,734	262,916
Net Increase (Decrease) in cash held		(74,839)	108,694
Cash & cash equivalents at beginning of period	7	216,772	108,078
Cash & cash equivalents at end of period	7	141,933	216,772

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 2023

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

Highbury Landfill Authority (the Authority) is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Member Councils and their respective percentages of equity are as follows:

Constituent Council	Equity Share %
City of Burnside	50.406%
City of Norwood Payneham & St Peters	40.357%
Corporation of the Town of Walkerville	9.237%

The financial report was authorised for issue by certificate under clause 11 of the *Local Government (Financial Management) Regulations 2011*.

The following is a summary of the material accounting policies adopted by the Authority in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Basis of preparation

Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

Accounting Policies

(a) Competitive Neutrality

The Authority does not undertake any commercial (for profit) activities.

(b) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the Board of the Authority to ensure it is not in excess of the recoverable amount from these assets.

Depreciation

The depreciable amount of all fixed assets including building and capitalised lease assets, is depreciated on a diminishing value basis over their useful lives commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Plant and equipment	20%
Flare	10%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Highbury Landfill Authority

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

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 25 year period. The remaining life of the provision is 12 years. This period may be required to be longer if the site poses unacceptable environmental risks.

The Authority is expected to engage in the purchase of a Flare in FY24 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 2023

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

(j) Going Concern Basis

The Board of Management of HLA notes the accumulated deficit of \$2,379,305. The Authority is required to manage the post-closure of the Highbury landfill and the Authority has a statutory guarantee from its Member Councils to meet all financial obligations and accordingly has prepared the financial statements on a going concern basis.

(k) New Accounting Standards

There were no new accounting standards implemented during the financial year. There are no proposed changes in future accounting standards, interpretations or guidance statements which are expected to have a material impact on the accounting policies of the Authority in future periods as at the time of preparing the financial statements.

HIGHBURY LANDFILL AUTHORITY

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

Note 2 - INCOME

	Notes	2023 \$	2022 \$
OPERATING INCOME			
Interest Income		-	-
Sundry Income		20,328	20,454
LGFA Investment Income		378	199
Movement in Provision	6	-	457,724
		<u>20,706</u>	<u>478,377</u>

HIGHBURY LANDFILL AUTHORITY

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

Note 3 - EXPENSES

	Notes	2023 \$	2022 \$
Materials, Contracts and Other Expenses			
Auditor's Remuneration			
- Auditing the financial reports		3,300	3,000
Movement in Provision		328,520	-
Depreciation			
Plant & Equipment		25,218	25,218
Total Expenses		<u>357,038</u>	<u>28,218</u>

HIGHBURY LANDFILL AUTHORITY

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

Note 4 - CURRENT ASSETS

	Notes	2023 \$	2022 \$
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		140,351	215,568
LGFA Investment Account		1,582	1,204
		141,933	216,772
TRADE & OTHER RECEIVABLES			
Trade Receivables		21,717	21,856
GST Receivable		4,061	3,175
Total		25,778	25,031

HIGHBURY LANDFILL AUTHORITY

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

Note 5 - PROPERTY, PLANT & EQUIPMENT

	CARRYING AMOUNT MOVEMENTS DURING YEAR										
	2022 \$		Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	2023 \$ CARRYING AMOUNT
	CARRYING AMOUNT	1,800	New/Upgrade	Renewals				In	Out		
Land Plant & Equipment	109,277	1,800	-	-	-	25,218	-	-	-	-	1,800
TOTAL PROPERTY, PLANT & EQUIPMENT	111,077	-	-	-	-	25,218	-	-	-	-	85,859
Comparatives	136,295	-	-	-	-	25,218	-	-	-	-	111,077

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 2023**

Note 5 - PROPERTY, PLANT & EQUIPMENT

	2022				2023			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land	-	1,800	-	1,800	-	1,800	-	1,800
Plant & Equipment	-	330,270	(220,993)	109,277	-	330,270	(246,211)	84,059
TOTAL PROPERTY, PLANT & EQUIPMENT	-	332,070	(220,993)	111,077	-	332,070	(246,211)	85,859
<i>Comparatives</i>		332,070	(195,775)	136,295		332,070	(220,993)	111,077

HIGHBURY LANDFILL AUTHORITY

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

Note 6 - LIABILITIES

	Notes	2023		2022	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		23,292	-	17,916	-
Accrued Expenses - other		4,095	-	4,004	-
Capital Contributions Received in Advance		8,751	-	89,465	-
		36,138	-	111,385	-

The Authority has recorded a liability to recognise that a Member Council has pre-paid their annual Member Council Contributions relating to FY2023 & FY2024 prior to 30 June 2022. As at 1 July 2022, the Authority has converted the liability to an equity contribution to be recognised in FY2023. The remaining amount is to be converted to an equity contribution in FY2024.

BORROWINGS

Loans	28,597	76,317	27,554	104,913
	28,597	76,317	27,554	104,913

PROVISIONS

Provision for Highbury Post Closure	345,202	2,146,621	204,952	2,142,546
	345,202	2,146,621	204,952	2,142,546

Movements in Provisions - 2023 year only
(current & non-current)

Opening Balance	2,347,498
(Less) Payments recorded & accrued	(184,196)
Add (Less) Remeasurement Adjustments	328,520
Closing Balance	2,491,822

The Authority has an ongoing environmental obligation 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 best practice for a 25 year period that commenced on 1 July 2009. The cash outflows have been escalated at an inflation forecast of 3.5% per annum (2022:2.5%) and the discount rate used is equivalent to the 10 year Commonwealth Bond rate - indicative rates as at 30 June 2023. 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. A review by Golder Associates was undertaken of the 2021 year-end provision and was found to be reasonable. The provision is due for further review during the 2024 Financial Year.

HIGHBURY LANDFILL AUTHORITY

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

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	2023	2022
Total cash & equivalent assets	4	\$ 141,933	\$ 216,772
Balances per Cash Flow Statement		<u>141,933</u>	<u>216,772</u>

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

Net Surplus (Deficit)	(340,835)	444,645
Non-cash items in Income Statement		
Movement in Post Closure Provision	328,520	(457,724)
Depreciation, amortisation & impairment	25,218	25,218
	<u>12,903</u>	<u>12,139</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(747)	(2,749)
Net increase (decrease) in trade & other payables	5,467	12,187
Net increase (decrease) in other provisions	(184,196)	(175,799)
Net Cash provided by (or used in) operations	<u>(166,573)</u>	<u>(154,222)</u>

HIGHBURY LANDFILL AUTHORITY

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

Note 8 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned. Terms & conditions: Deposits are returning fixed interest rates of 4.3% (2022:0.55%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Fees & other charges	Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable. Terms & conditions: 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. 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 Council. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.
Liabilities - Interest Bearing Borrowings	Accounting Policy: Carried at the principal amounts. Interest is charged as an expense as it accrues. Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at a fixed rate of 3.75% (2022:3.75%). Carrying amount: approximates fair value.

HIGHBURY LANDFILL AUTHORITY

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

Note 8 (cont) - FINANCIAL INSTRUMENTS

Liquidity Analysis

2023	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	141,933	-	-	141,933	141,933
Receivables	25,778	-	-	25,778	25,778
Total	167,711	-	-	167,711	167,711
Financial Liabilities					
Payables	36,138	-	-	36,138	36,138
Current Borrowings	32,265	-	-	32,265	28,597
Non-Current Borrowings	-	80,663	-	80,663	76,317
Total	68,403	80,663	-	149,066	141,052

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	216,772	-	-	216,772	216,772
Receivables	25,031	-	-	25,031	25,031
Total	241,803	-	-	241,803	241,803
Financial Liabilities					
Payables	111,385	-	-	111,385	111,385
Current Borrowings	32,265	-	-	32,265	27,554
Non-Current Borrowings	-	112,928	-	112,928	104,913
Total	143,650	112,928	-	256,578	243,852

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 2023

Note 9 - UNIFORM PRESENTATION OF FINANCES

	2023 \$	2022 \$
Income		
Sundry Income	20,328	20,454
LGFA Investment Income	378	199
Highbury Closure Provision	-	457,724
	20,706	478,377
Expenses		
Materials, contracts & other expenses	3,300	3,000
Depreciation, amortisation & impairment	25,218	25,218
Finance Payments	4,503	5,514
Highbury Closure Provision	328,520	-
	361,541	33,732
Operating Surplus / (Deficit)	(340,835)	444,645
Net Outlays on Existing Assets		
Add back Depreciation, Amortisation and Impairment	25,218	25,218
	25,218	25,218
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	-	-
Amounts received specifically for New and Upgraded Assets	-	-
	-	-
Annual Net Impact to Financing Activities Surplus/(Deficit)	(315,617)	469,863

HIGHBURY LANDFILL AUTHORITY

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

**Note 10 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED
IN THE STATEMENT OF FINANCIAL POSITION**

There were no contingent assets or liabilities to 30 June 2023 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 2023**

Note 11 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2023 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 2023

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:

	2023
Contractor Payments	\$ 79,380.30
Post-employment benefits	\$ -
Long term benefits	\$ -
Termination benefits	\$ -
TOTAL	\$ 79,380.30

Transactions with Related Parties

Related Party Entity	Sale of Goods & Services (\$)	Equity Contributions (\$)	Amounts Outstanding from Related Parties (\$)	Descriptions of Services provided to Related Parties
City of Burnside	-	100,812	-	Rehabilitation of landfill site
City of Norwood, Payneham & St.Peters	-	80,714	-	Rehabilitation of landfill site
Corporation of the Town of Walkerville	-	18,474	-	Rehabilitation of landfill site

The Related Parties disclosed above are equity owners of the Authority and as referred to as Member Councils. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial operating decisions of the Authority. No one Member Council individually has control of those policies.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE HIGHBURY LANDFILL AUTHORITY

Opinion

We have audited the financial report of the Highbury Landfill Authority (the Authority), which comprises the Statement of Financial Position as at 30 June 2023, 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 2023, 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 2023, 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
DIRECTOR

Signed on the 18th day of August 2023,
at 214 Melbourne Street, North Adelaide

File Number: qA111243
Enquiries To: Mario Barone
Direct Telephone: 8366 4520

14 August 2023

Mr Trevor Hockley
Executive Officer
Highbury Landfill Authority
C/- PO Box 289
Brooklyn Park SA 5032

Via email: trevor@tjhms.com.au

Dear Trevor

I, Mario Barone, Chief Executive Officer of the City of Norwood Payneham & St Peters, 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) of the *Local Government (Financial Management) Regulations 2011* in that the Auditor has not undertaken any services to the Highbury Landfill Authority outside of the scope of the Auditor's functions under the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Yours sincerely



Mario Barone PSM
CHIEF EXECUTIVE OFFICER



City of
Norwood
Payneham
& St Peters

CHIEF
EXECUTIVE'S
OFFICE

175 The Parade,
Norwood SA 5067

PO Box 204
Kent Town SA 5071

Telephone
8366 4555

Email
townhall@npsp.sa.gov.au

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www.npsp.sa.gov.au



Community
Well-being is...
Social Equity
Cultural Vitality
Economic Prosperity
Environmental
Sustainability

9 August 2023

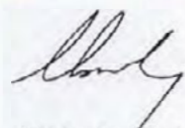
Mr Trevor Hockley
Executive Officer
Highbury Landfill Authority
via email: trevor@tjhms.com.au

Dear Trevor,

**RE: Highbury Landfill Authority Audited Financial Statements
FY23 - Auditor Independence**

I, Chris Cowley, CEO of the City of the City of Burnside, Member Council of the Highbury Landfill Authority, state that to the best of my knowledge and belief, Dean Newbery, the Auditor of the Highbury Landfill Authority, has complied with Regulation 22(3) in that the Auditor has not undertaken any services to the Highbury Landfill Authority outside of the scope of the Auditor's functions under the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011.

Yours sincerely,



Chris Cowley
Chief Executive Officer

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File Number: 40.1.3.9

Please Quote Ref: OLT202361403

Contact Officer: EA to Mayor & CEO, Emma Spencer

Telephone: (08) 8342 7100

Facsimile: (08) 8269 7820

Email: walkerville@walkerville.sa.gov.au

www.walkerville.sa.gov.au

08 August 2023

**TREVOR HOCKLEY
Highbury Landfill Authority
C/- PO BOX 289
BROOKLYN PARK SA 5032**

Dear Mr Hockley,

I Scott Reardon, Chief Executive Officer of the Town of Walkerville, Member Council of the Highbury Landfill Authority, state that to the best of my knowledge and belief, Dean Newbery, the Auditor of the Highbury Landfill Authority, has complied with Regulation 22(3) in that the Auditor has not undertaken any services to the Highbury Landfill Authority outside of the scope of the Auditor's functions under the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011.

Yours sincerely



Scott Reardon
Acting Chief Executive Officer

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HIGHBURY LANDFILL AUTHORITY


**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Highbury Landfill Authority for the year ended 30 June 2023, 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
Executive Officer


Corinne Garrett
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 17 August 2023

**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 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



**SAMANTHA CRETEN
DIRECTOR**

Signed on the 18th day of August 2023,
at 214 Melbourne Street, North Adelaide, South Australia 5006



TOWN OF



WALKERVILLE